

ANNEXURE A

(DMS 1739517)

ANNUAL BUDGET OF
CITY OF
uMHLATHUZE

2025/26 TO 2027/28
MEDIUM TERM REVENUE AND EXPENDITURE
FORECASTS (ADOPTED - FINAL)



Table of Contents

PART 1 – ANNUAL BUDGET	2
1.1 MAYOR’S REPORT	2
1.2 COUNCIL RESOLUTIONS	4
1.3 EXECUTIVE SUMMARY	11
1.4 PROCUREMENT AND SUPPLY CHAIN MANAGEMENT REFORM	19
1.5 OPERATING REVENUE FRAMEWORK	20
1.6 OPERATING EXPENDITURE FRAMEWORK.....	39
1.7 CAPITAL EXPENDITURE	45
1.8 ANNUAL BUDGET TABLES.....	46
PART 2 – SUPPORTING DOCUMENTATION	107
2.1 OVERVIEW OF THE ANNUAL BUDGET PROCESS	107
2.2 OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP	112
2.3 MEASURABLE PERFORMANCE OBJECTIVES AND INDICATORS	125
2.4 OVERVIEW OF BUDGET RELATED-POLICIES.....	136
2.5 OVERVIEW OF BUDGET ASSUMPTIONS.....	140
2.6 OVERVIEW OF BUDGET FUNDING.....	142
2.7 EXPENDITURE ON GRANTS AND RECONCILIATIONS OF UNSPENT FUNDS.....	159
2.8 COUNCILLOR AND EMPLOYEE BENEFITS	166
2.9 MONTHLY TARGETS FOR REVENUE, EXPENDITURE AND CASH FLOW	170
2.10 CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS	180
2.11 CAPITAL EXPENDITURE DETAILS.....	182
2.12 LEGISLATION COMPLIANCE STATUS.....	224
2.13 OTHER SUPPORTING DOCUMENTS	225
2.14 CITY MANAGER’S QUALITY CERTIFICATE.....	266

List of Tables

Table 1 Summary of turnover revenue classified by main revenue source	21
Table 2 Turnover of Percentage proportion in revenue by main revenue source.....	22
Table 3 Gross Percentage proportion in revenue by main revenue source	23
Table 4 Operating Transfers and Grant Receipts	24
Table 5 Property Rates Policy exemptions and rebates	25
Table 6 Comparison of proposed rates to levied for the 2025/26 financial year and the two outer years.....	26
Table 7 New and Current General Valuations values	27
Table 8 Department of Water Affairs Restrictions in Drought Periods	28
Table 9 Proposed Water Tariffs for T2 scales	28
Table 10 Proposed Water Tariffs for T1 and T3 scales	29
Table 11 Comparison between current water charges and increases (Domestic)	30
Table 12 Comparison between current electricity charges and increases (Domestic)	31
Table 13 Comparison between current sanitation charges and increases	33
Table 14 Comparison between current sanitation charges and increases, single dwelling-houses	33
Table 15 Comparison between current waste removal fees and increases	35
Table 16 MBRR SA14 – Household bills	38
Table 17 Summary of operating expenditure by standard classification item.....	39

Table 18 Operational repairs and maintenance.....	43
Table 19 Repairs and maintenance per asset class	44
Table 20 2025/26 Medium-term capital budget per vote.....	45
Table 21 MBRR Table A1 - Budget Summary.....	47
Table 22 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification).....	51
Table 23 MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)	54
Table 24 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote).....	62
Table 25 MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail).....	65
Table 26 Surplus/ (Deficit) calculations for the trading services.....	73
Table 27 Surplus/ (Deficit) calculations for other services funded primarily by Rates	74
Table 28 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure) ..	76
Table 29 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source	78
Table 30 MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification	82
Table 31 MBRR Table A6 - Budgeted Financial Position	90
Table 32 MBRR Table A7 - Budgeted Cash Flow Statement	92
Table 33 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation ..	93
Table 34 MBRR Table A9 - Asset Management.....	95
Table 35 MBRR Table A10 - Basic Service Delivery Measurement.....	102
Table 36 Dates for the 2025/26 budget public participation meetings.....	112
Table 37 Link between Budget and National and Provincial Macroeconomic Objectives...	114
Table 38 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue	117
Table 39 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure.....	120
Table 40 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure	123
Table 41 MBRR Table SA7 - Measurable performance objectives	130
Table 42 MBRR Table SA8 - Performance indicators and benchmarks	131
Table 43 Breakdown of the operating revenue over the medium-term	142
Table 44 Proposed tariff increases over the medium-term	143
Table 45 MBRR Table SA15 – Detail Investment Information	145
Table 46 MBRR Table SA16 – Investment particulars by maturity	145
Table 47 Sources of capital revenue over the MTREF	146
Table 48 MBRR Table SA17 – Detail of borrowings.....	147
Table 49 MBRR Table SA18 – Capital transfers and grant receipts	148
Table 50 MBRR Table A7 – Budget cash flow statement.....	150
Table 51 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation ...	152
Table 52 MBRR Table SA10 – Funding compliance measurement.....	154
Table 53 MBRR Table SA19 – Expenditure on transfers and grant programmes	159
Table 54 MBRR Table SA20 – Reconciliation between of transfers, grant receipts and unspent funds	161
Table 55 MBRR Table SA21 – Transfers and grants made by the municipality.....	163

Table 56 MBRR Table SA22 – Summary of councillor and staff benefits	166
Table 57 MBRR Table SA23 – Salaries, allowances and benefits (political office bearers/councillors/ senior managers)	168
Table 58 MBRR Table SA24 – Summary of personnel numbers	169
Table 59 MBRR Table SA25 – Budgeted monthly revenue and expenditure	170
Table 60 MBRR Table SA26 – Budgeted monthly revenue and expenditure (municipal vote)	172
Table 61 MBRR Table SA27 – Budgeted monthly revenue and expenditure (functional classification)	173
Table 62 MBRR Table SA28 – Budgeted monthly capital expenditure (municipal vote)	175
Table 63 MBRR Table SA29 – Budgeted monthly capital expenditure (functional classification)	177
Table 64 MBRR Table SA30 – Budgeted monthly cash flow	178
Table 65 MBRR Table SA33 – Contracts having future budgetary implications	180
Table 66 MBRR Table SA34a – Capital expenditure on new assets by asset class	182
Table 67 MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class	185
Table 68 MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class	188
Table 69 MBRR Table SA34c – Repairs and maintenance expenditure by asset class	190
Table 70 MBRR Table SA34d – Depreciation by asset class	193
Table 71 MBRR Table SA35 – Future financial implications of the capital budget	197
Table 72 MBRR Table SA36 – Detailed capital budget per municipal vote	200
Table 73 MBRR Table SA37 - Projects delayed from previous financial year	223
Table 74 MBRR Table SA1 - Supporting detail to budgeted financial performance	225
Table 75 MBRR Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department)	229
Table 76 MBRR Table SA3 - Supporting detail to Statement of Financial Position	231
Table 77 MBRR Table SA9 - Social, economic and demographic statistics and assumptions	236
Table 78 MBRR Table SA32 - List of external mechanisms	238
Table 79 MBRR Table SA38 - Consolidated detailed operational projects	239

List of Figures

Figure 1 Main operational expenditure categories for the 2025/26 financial year	42
Figure 2 Capital Infrastructure Programme	46
Figure 3 Expenditure by major type	77
Figure 4 Depreciation in relation to repairs and maintenance over the MTREF	101
Figure 5 Performance at various levels	126
Figure 6 Performance process	126
Figure 7 uMhlathuze Performance Management Framework	127
Figure 8 Performance Management internal audit plan	129
Figure 9 Breakdown of operating revenue over the 2025/26 MTREF	142
Figure 10 Sources of capital revenue for the 2025/26 financial year	146
Figure 11 Growth in outstanding borrowing (long-term liabilities)	147
Figure 12 Cash and cash equivalents / Cash backed reserves and accumulated funds	153

Abbreviations and Acronyms

CFO	Chief Financial Officer	km	kilometre
CPI	Consumer Price Index	KPA	Key Performance Area
CRR	Capital Replacement Reserve	KPI	Key Performance Indicator
DoRA	Division of Revenue Act	kWh	kilowatt
DWA	Department of Water Affairs	ℓ	litre
EEDG	Energy Efficiency Demand Side Management Grant	LED	Local Economic Development
EPWP	Expanded public works programme integrated grant	MBRR	Municipal Budget Reporting Regulations
FBS	Free basic services	MFMA	Municipal Financial Management Act Programme
FMG	Financial Management Grant	mSCOA	Municipal Standard Chart of Accounts
GAMAP	Generally Accepted Municipal Accounting Practice	MPRA	Municipal Properties Rates Act
GFS	Government Financial Statistics	MSA	Municipal Systems Act
GRAP	General Recognised Accounting Practice	MTREF	Medium-term Revenue and Expenditure Framework
IDP	Integrated Development Strategy	NERSA	National Electricity Regulator South Africa
INEP	Integrated National Electrification Programme Grant	PMS	Performance Management System
IUDG	Integrated Urban Development Grant	PPE	Property Plant and Equipment
ICT	Information Communication Technology	SALGA	South African Local Government Association
kℓ	kilolitre	SDBIP	Service Delivery Budget Implementation Plan
		SMME	Small Micro and Medium Enterprises

Part 1 – Annual Budget

1.1 Mayor's Report

I have the honour to table the 2025/26 MTREF budget with excitement following the CoGTA's Municipal Awards which were held in Durban on the 25th March 2025, where this City received 8 awards in various categories with a R 1 million grand prize for being the best in the Province of KwaZulu Natal. This budget reflects our dedication to sustainable development, enhancing service delivery and improving the quality of life for the people we serve. The compilation of this budget was in adherence to Municipal Finance Management Act, 2003 (No 56 of 2003), Budget Framework Plan read in conjunction with National Treasury Municipal Budget and Reporting Regulations, Municipal Budget Policy Guide, Budget Process Plan and MFMA Circular No 129 issued on 10 December 2024 and 130 issued on 20 March 2025.

Honourable Speaker, it would be amiss for me not to share with this house that putting together this budget was very difficult owing to macro environmental factors which in turn directly affect our micro environment. Starting with macro environmental factors, honourable members, the economy of the country has not been growing at least at the rate at which we anticipate.

In his budget speech, Minister Godongwana cited that for over a decade, the economic growth has averaged less than 2 per cent, far below the level required to meet our expanding list of needs. He further shared that in 2024, the economy grew by only 0.6 per cent. While we are still navigating through the negative of sluggish economy, we must be cognisant of the recent developments around geopolitics with might have global economic ramifications in the near future.

Coming to micro environmental factors, these include:

- Overall Rates and Tariffs increases are above the inflation sitting at 11%.
- The Municipality's historic impediment of having a Property Tax (Rates) base that is too small for the budget still remains. Between all the services, by far the greatest concern lies with the services financed by Property Tax (Rates). This Adopted budget has the Rates Services sitting with a R147 million deficit for 2025/26 and R105 million and R55 million deficit for the outer years
- The majority of residential households in uMhlathuze are not levied Property Rates. This is because the individual properties are within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This is despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those commercial and business activities taking place within the Ingonyama Trust area. There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue. The deployment of basic services to these areas without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order is simply unsustainable
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here is that the delivery of basic services is very dependent on Property Rates, yet there is zero allocation from the National Equitable Share allocation for Property Rates itself. This weakness in the financial structure of the Municipal MTREF needs to be addressed at a National level as it cannot be resolved at a local level
- It appears that the Water Losses in uMhlathuze are deteriorating. From 2021/2022 the gross loss was 38%, 2022/2023 gross loss was 57%, 2023/2024 gross loss was 55% and as at the end of January 2025 the Gross water loss is sitting at 62,2%. The projected water loss in financial terms for the 2025/26 MTREF is R473 million. Honourable Councillors, we will

- be embarking on a big drive of installing meters in especially areas in the areas of Amakhosi
- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an “unfunded” mandate due to the fact the Property Rates must now fund the deficit of R50 million
 - Waste Water Management Service shows a deficit of R64,4 million (R95 million deficit for Adjusted 2024/2025), this is a concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs, therefore the introduction of more efficient and effective operations
 - The great dependency of the Refuse Service (Solid Waste Management) to Equitable Share is a risk for the Municipality. However, it does appear promising that the Senior Management are working on a Revenue Enhancement Strategy, which will be applied in the coming financial year.
 - Migration of our residential and commercial consumers from main Eskom grid to various sources of energy, putting the City under enormous strain on its electricity revenue

However, in the midst of all the challenges Honourable Speaker, I would like to express my gratitude to our coalition partners, stakeholders for their support and the administration who put together this budget. Together, we will continue to build a resilient and prosperous municipality that serves its people with integrity and excellence. Our quest is to ensure the stability and security of supply of electricity, ensure stable, quality supply of water and in turn create a conducive/ enabling environment for investments and implementation of our catalytic projects.

Honourable Councillors, I am adopting the 2025/26 MTREF for your consideration, and request that you support this Adopted Budget.

The Budget

Our budget has been compiled with a view to “cushion” our residents in these trying times while balancing with meeting the service delivery needs of the very same residents and businesses.

Honourable Speaker, I am adopting the City’s annual budget of R 6,4 billion, with R457 million allocated to capital budget and R6 billion for the operating budget. The following are the budget principles, guidelines and assumptions directly informed the compilation of the 2025/26 MTREF:

- Revenue does include a projected 2% local economic growth with effect from each of the 2025/26 and outer years;
- Revenue cash flow assumes a 95% recovery;
- All Revenue Tariffs are based on a cost reflective unit cost per all trading services;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritised model between Functions using asset values and Income generating ability;
- The internal capital funding mix for the 2025/26 MTREF is based on a 95% to 5% weighting towards borrowing and capital replacement reserve respectively;
- The above weighting is going to require Council to consider approving a Section 46 loan of R210 million in the 2025/26 year;
- The basket of municipal services tariffs collectively has been kept below 11.00% despite the 12.74% increase in electricity purchases; and
- There will be no budget allocated to National and Provincial funded projects unless the necessary grants to the municipality are reflected in the National and Provincial budget and have been gazetted as required by the annual Division of Revenue Act.

The annual budget for 2025/26 outlines the funded commitments of the City, which will see us deliver on our Integrated Development Plan (IDP) and associated strategies in order to effectively support the lives and livelihoods of all our residents.

Honourable Speaker, the City will continue to offer indigent relief to those that cannot afford to pay for services. In brief the relief will include: free 7 kilolitres of water to consumers that only consume 7 kilolitres and less, free rates if property is valued R200 000 or less, free refuse if property is valued R 200 000 or less, free sewer if property is valued R 200 000 or less, and free 50 kilowatts of electricity to successful applicants. Indigent customers will also be granted permission to buy additional 300 units in a month at tariffs applicable to all residents within the city. Pensioners and Social grantees, owners of properties that already been approved for pension rebates will not renew in the 2025/26 financial year (because they are already in the system), new applications for pensioner's rebates will be accepted subject to council's affordability, and pensioner's rebates is R310 000 giving more relief to pensioners. In the event that a person reaching the age of 60 years and is on pension that pensioner can then apply for the rebate.

Speaker we have embarked on Budget roadshows through our public participation process, where we received inputs from the community and thereafter consolidated for Council's final approval in May 2025. I acknowledge and thank residents and businesses for their continued commitment in paying for the services, which is key to ensuring that the municipality can continue to provide services to all who seek a livelihood in our City.

In closing Honourable Speaker, allow me to thank all the political parties represented in this council for working together during this difficult time, yes there are instances where we might differ but that should not stop service delivery. I would also like to thank the Budget Steering Committee and the Finance Portfolio Committee for its robust discussions that it had during the compilation of this final budget. I would also like again to thank the City Manager together with the entire administration, for compiling this budget.

1.2 Council Resolutions

On 29th May 2025, the Council of the City of uMhlathuze will meet in the Council Chambers to adopt the budget of the Municipality for the financial year 2025/26. The Council will approve and adopt the following resolutions:

1. the Adopted Multi-year Medium Term Revenue and Expenditure Framework (MTREF) of the City of uMhlathuze for the financial year 2025/26 and indicative for the projected outer years 2026/27 and 2027/28 be approved as set out in the Budget Report **(DMS 1739517)** and in the Budget tables A1 - A10 **(Annexure B1 - B13) (DMS 1743744)**;
2. the Final Integrated Development Plan (IDP) Review for 2024/25 **(DMS 1670422)** be incorporated into the Adopted 2025/26 Multi-year Medium Term Revenue and Expenditure Framework (MTREF);
3. the Adopted 2025/26 Medium Term Revenue and Expenditure Framework aligned with the IDP's Developmental Objectives and Goals and the Municipal Regulation on Standard Chart of Accounts (mSCOA) (Government Gazette 37577 dated 22 April 2014) for the City of uMhlathuze be approved as follows:

Description	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
R thousands	Adjusted Budget	Adopted Budget 2025/26	Adopted Budget 2026/27	Adopted Budget 2027/28
Total Operating Revenue	5 338 040	5 862 917	6 198 918	6 603 376
Total Operating Expenditure	5 623 917	6 008 928	6 288 641	6 623 362
Surplus/ (Deficit) for the year	(285 877)	(146 012)	(89 723)	(19 985)
Total Capital Expenditure	627 805	457 359	429 293	439 827
TOTAL OPERATING & CAPITAL BUDGET	6 251 722	6 466 287	6 717 933	7 063 188

It be further noted that this Budget in as far as the Municipal's administration ability and financial system capability allowed, is Project based;

4. subject to the Chief Financial Officer submitting a report to Council in terms of Section 46 of the MFMA, Council approves in principle a loan for R 210 m for the 2025/26 financial year of which if approved by Council, will only be drawn down during the 2025/26 financial year. It be further recommended that the CFO proceed with the commencement of the Section 46 process before the commencement of the 2025/26 financial year;
5. the following table setting out the surplus/(deficit) across the services be approved:

Description	2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity and Energy Sources			
Surplus/(Deficit) for the year	136 452	103 052	110 509
Water Management			
Surplus/(Deficit) for the year	(105 906)	(53 580)	(32 501)
Waste water management			
Surplus/(Deficit) for the year	(64 436)	(78 467)	(81 944)
Waste management			
Surplus/(Deficit) for the year	34 413	44 652	38 990
Rates and other Services			
Surplus/(Deficit) for the year	(146 535)	(105 380)	(55 040)
Surplus/(Deficit) for the year	(146 012)	(89 723)	(19 985)

6. the Adopted Service Delivery and Budget Implementation Plan (SDBIP) 2025/26 (**DMS 1737179**) as submitted be approved;
7. in terms of Section 2(3) of the Local Government: Municipal Property Rates Act, the following property rates for the 2025/26 financial year be approved:

Category	Proposed tariff (from 1 July 2025)	Ratio to Residential Tariff
	C	
Residential Properties	0,0108	1 : 1
Business / Commercial	0,0227	1 : 2,10
Industrial	0,0238	1 : 2,20
Agricultural Properties	0,0027	1 : 0,25
Public Service Purposes (State Owned)	0,0124	1 : 1,15
Public Service Infrastructure	0,0027	1 : 0,25
Public Benefit Organisation Properties	0,0027	1 : 0,25
Mining Properties	0,0248	1 : 2,30
Vacant Land	0,0227	1 : 2,10

8. on application by the relevant ratepayers, the following rebates be applied subject to the provisions contained in the Rates Policy:
- Agricultural properties - 5%
 - Non Profit Organisations - 20%
9. the Rates Policy as contained in **Annexure D1 (DMS 1738038)** be approved;
10. in addition to the statutory R15 000 reduction in the valuation on residential properties, a further reduction of R185 000 of the valuation on all developed residential properties valued at R600 000 and below be made;
11. in addition to the reductions in recommendation (10) above and subject to the criteria set out in the Property Rates Policy, an additional R310 000 reduction in the value of the primary residential property belonging to a pensioner or a social grantee be made;
12. in accordance with the implementation of the universal approach of the indigent policy improved residential property valued at R200 000 or less will be exempted from refuse and sewer charges. The following sliding scale will be applied for charges on improved residential properties higher than R200 000 on the following basis:
- a) Properties valued between R200 001 and R300 000 will receive a rebate of 25% in respect of the sewer and refuse charges.
 - b) Properties valued at R300 001 and higher will pay the normal tariff.

13. the amendment of the Tariff of Charges as per **Annexure C (DMS 1737602)** be approved;
14. the Tariff policy as per **Annexure D2 (DMS 1737610)** be approved;
15. any work function or tariff not accommodated in the Tariff of Charges be dealt with as cost plus 20%;
16. in addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;
17. the property rates and tariff adjustments as set out above be dealt with in terms of Section 14 of the Local Government: Property Rates Act and Section 24 of the Municipal Finance Management Act 2003;
18. free water be capped at seven (7) kl per month;
19. strategic grouping of water service tariffs, dividing them into groups as follows:
 - a) Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding seven (7) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
 - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than seven (7) kl per month but not exceeding 20 kl per month; and
 - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
20. railway siding maintenance be charged to all property owners whose properties are alongside the vicinity of the facility;
21. no person or entity may collect waste for removal from premises unless authorised by Deputy City Manager - Community Services or City Manager;
22. the Debt Impairment Policy as per **Annexure M (DMS 1738837)** be approved;
23. refuse basic charge be applied for companies utilising private companies for waste removal;

24. all sectional title properties be billed water basic charges as a charge related to the ownership of the property rather than one charge to the Body Corporate individually;
25. cease charging normal water basic charge based on the quantity of the meters and volumes for the sectional titles;
26. the Metered Services Policy as per **Annexure N (DMS 1737633)** be approved;
27. the electricity availability charge be applied to all the prepaid electricity customers as an owner charge;
28. the rates pensioners rebate applications be accepted throughout the financial year;
29. all key customers be charged interest at a rate determined by the municipality for all the services provided;
30. in terms of various policies, the following increases in allowances are submitted to Council for approval subject to the Cost Containment Policy:

	Approved Tariffs - 2024/25	Proposed Tariffs - 2025/26
	R	R
Standby - Travel allowance	127	133
Standby - Subsistence allowance	83	87
Subsistence allowances		
Daily allowance	180	188
Overnight allowance	242	253
Own accommodation	333	348
Interview candidates	86	90
Accommodation		
All employees	1 514	1 582
All councillors and Section 56 employees	2 539	2 653
Municipal Manager, Mayor/ Deputy Mayor, Speaker and Municipal Chief Whip	4 235	4 426
Ward committee members	1 822	1 905
Indigent Burial Assistance		
Adult	3 340	3 490
Child (1 day to 15 years)	2 539	2 653
Stillborn / foetus	1 737	1 815

31. the funding for Indigent Burial Assistance be capped for the 2025/26 Financial Year at R655 200;
32. the profit on sale of all erven be allocated 100% to the Rates and General Capital Replacement Reserve account;
33. the Provincial MEC for Finance has withdrawn the 2025/26 Provincial Government Gazette dated 18 March 2025 allocating Provincial Grants, however a replacement gazette has yet to be issued;
34. in light of recommendation 34 above, **no expenditure** can be incurred on any Provincial Grant until such time that an amended gazette is issued;
35. in the event that the National Minister for Finance reduces any Capital or Operating Grant that has been included in the 2025/26 MTREF, an amendment will be prepared;
36. should there be any unspent conditional grants received from the National Fiscus at year end, Council hereby requests that the City Manager via letters to the respective transferring officers apply for a roll-over of funds received in **2024/25** financial year to the next financial year, namely the 2025/26 financial year;
37. although Council has an approved Virement Policy, in terms of this 2024/25 MTREF Budget appropriation, a MFMA mSCOA Circular No. 8 (**DMS 1402904**) be Adopted with the following:
 - No virements (transfers) will be allowed out of:
 - All Repairs and Maintenance Projects unless approval has been sought jointly between the City Manager and the Chief Financial Officer;
 - Purchase of Bulk Electricity and Bulk Water Projects;
 - A Project extending over/ incorporating more than one mSCOA function or sub function, then savings in the budgetary allocation in a function or sub-function may be applied across the functions and/ or sub-functions directly linked to the same Project and Funding Source;
 - Where the Finance and Administrative function or sub-function is directly linked to another Function or sub function, then savings in the linked function/ sub-function may be applied in the Finance and Administrative function or *vice versa*. This means that virements between Rates Services and Trading Services and across Trading Service are not allowed;
 - Virements cannot be permitted in relation to the revenue side of the budget;
 - Virements between functions should be permitted where the proposed shifts in funding facilitate sound risk and financial management (e.g. the management of central insurance funds and insurance claims from separate votes);

- Virements from the capital budget to the operating budget should not be permitted, Operational funds to the Capital Budget may be done, but only via an Adjustments budget;
 - Virements towards employee related costs should not be permitted, except where:
 - temporary/ contracted (budget for as contracted services in terms to the mSCOA Classification) staff status has changed to permanent staff; or
 - the budget savings resulted from Outsourced Services within the same function in terms of a Council delegated authority).
38. to ensure that monies are spent efficiently and effectively in the repairs and maintenance environment for both operating and capital budgets, no Repairs and Maintenance budget can be utilised unless each project for repairs and maintenance is utilised strictly in terms of the 2025/26 Asset Maintenance Plan and captured accordingly on the Work Break-down Structure (WBS) of the uM-SAP system;
 39. to ensure that all capital budgets are spent efficiently and effectively, no approved tenders can proceed unless clearly defined work deliverables are documented in the Contracts module and Project systems module and captured accordingly in the Work Break - down Structure (WBS);
 40. Council adopts National Treasury's MFMA Circular number 129 dated 10 December 2024 (**DMS 1714751**) and Circular number 130 dated 20 March 2025 (**DMS 1732875**) that is in line with Section 168(3)(a) of the Municipal Finance Management Act 56 of 2003;
 41. the amended Fixed Asset Management Policy included as **Annexure O (DMS 1706550)**, be approved;
 42. the following policies as contained in the respective documents be approved:
 - a. Funding and Reserves Policy **Annexure P (DMS 1670730)**;
 - b. Insurance Policy **Annexure Q (DMS 1670731)**;
 - c. Borrowing Policy **Annexure R (DMS 1670732)**;
 - d. Cash and Investments Policy **Annexure S (DMS 1733752)**; and
 - e. Long-term Financial Plan Policy **Annexure T (DMS 1733755)**.
 43. the presentation (**DMS 1744135**) on the Multi-year Medium Term Revenue and Expenditure Framework of the City of uMhlathuze for the 2025/26 financial year be noted; and
 44. All
 45. National Treasury's Feedback on Observations and key recommendations emanating from the Budget Assessment Engagement held on 15 May 2025 included as **Annexure V (DMS 1744119)** be noted.

1.3 Executive Summary

“A professional public service, staffed by skilled, committed and ethical people, is critical to an effective state and ending corruption, patronage and wastage.”

**Hon. President Cyril Ramaphosa (RSA)
State of the Nation Address (SONA) 2023**

Although this pronouncement by the President is two years old, this requirement of the officials in the Municipality is of equal relevance if not more now. The statement intent needs to be taken heed of both at, an Administrative and Political level, if the Administration and Council seriously intend to improve service delivery for all our communities.

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

Adherence to good and ethical principles of business management does not lie solely in the domain of the Accounting Officer and the CFO, but in that of the whole administration. Careful scrutiny of value for money expenses incurred both by service providers and the municipal officials is an absolute imperative if the Municipal wants to be efficient and effective in its municipal service delivery mandate. This endeavour pertains as well to strict cost containment policy adherence by the Administration.

The City's business and service delivery priorities were reviewed as part of this year's planning and budget process. The primary focus, in both Capital and the Operating budget is to complete existing projects and focus on assets maintenance. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship.

In the process of compiling the Tabled 2025/26 MTREF, the submissions received from the Departments which were all project based could be broken down into the following categories:

Scenario	Capital		
	2025/26	2026/27	2027/28
	R 000	R 000	R 000
Departmental Allocations as per Budget Policy	422 524	502 573	507 573
Initial Departmental Submissions	384 389	428 685	433 671
Final Departmental Submissions	408 866	434 292	440 827
TABLED BUDGET	408 987	429 293	439 827
ADOPTED BUDGET	457 359	429 293	439 827

Scenario	Operating Budget		
	Revenue	Expenditure	Deficit
	R 000	R 000	R 000
First (excl tariff increases)	4 691 285	5 915 958	(1 224 673)
Second (excl tariff increases)	4 691 285	5 412 908	(721 623)
Third (incl tariff increases)	5 862 917	6 008 928	(146 012)
TABLED BUDGET	5 862 917	6 008 928	(146 012)
ADOPTED BUDGET	5 862 917	6 008 928	(146 012)

For the Adopted 2025/26 MTREF, the Municipal Budget Policy Guide (**DMS 1687735 – Detail and DMS 1698351 – Summary**) read together with the Budget Process Plan (**DMS 1687733**) to guide the Administration throughout the compilation of the whole budget.

MFMA Circular No 129 (DMS 1714751) Annexure L1 issued on 10 December 2024 and 130 (DMS 1732875) issued on 20 March 2025 Annexure L2 is included as part of this report. These circulars need to be read thoroughly by both the Council and the Administration. **These circulars were also used in compiling the Adopted 2025/26 MTREF.**

The following table summarizes the status of all the Trading Services and those funded by Rates:

Description	2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity and Energy Sources			
Surplus/(Deficit) for the year	136 452	103 052	110 509
Water Management			
Surplus/(Deficit) for the year	(105 906)	(53 580)	(32 501)
Waste water management			
Surplus/(Deficit) for the year	(64 436)	(78 467)	(81 944)
Waste management			
Surplus/(Deficit) for the year	34 413	44 652	38 990
Rates and other Services			
Surplus/(Deficit) for the year	(146 535)	(105 380)	(55 040)
Surplus/(Deficit) for the year	(146 012)	(89 723)	(19 985)

A critical review was undertaken of expenditure on non-core and non-priority spending items in line with NT's Cost containment measures outlined in NT's MFMA circular number 82 and as endorsed in the Cost Containment Regulations (**DMS 1348572**). The latter read together with the requirements of MFMA Budget circulars 129 and 130 issued in December 2024 and March 2025 respectively were used to compile the Budget.

The National Treasury endeavours to ensure that municipalities prepare a budget document that provides concise and understandable financial and non-financial information, which will ensure that informed decisions are made to promote effective financial management and service delivery. By ensuring, that the allocation of financial resources is aligned to service delivery targets it will be clear what services are being promised when budgets are approved.

The National Treasury created a template called "Batho Pele City" as a guide for municipal officials responsible to produce their real municipal budget documents.

The aim of the "Batho Pele" Budget Guide is to provide more detailed guidance on the format and content of a municipal budget so as to ensure full compliance with both the letter and the spirit of Schedule A of the Municipal Budget and Reporting Regulations. The "Batho Pele" Budget is intended to be a template that municipal officials can use as a basis and guide for producing their own municipality's budget documents. The Chief Financial Officer has found this template to be very comprehensive and useful for many aspects of assessing financial performance and service delivery monitoring, hence subscribes to the guide fully.

The following main challenges in compiling this 2025/26 MTREF. They can be summarised as follows:

- The primary challenge with this budget is that despite reducing the initial deficit from R1,2 billion to R146 million together with an anticipated 2% growth in revenue, the overall Rates and Tariffs increases are above the inflation sitting at 11%.
- The Municipality's historic impediment of having a Property Tax (Rates) base that is too small for the budget still remains. Between all the services, by far the greatest concern lies with the services financed by Property Tax (Rates). This Adopted budget has the Rates Services sitting with a R147 million deficit for 2025/26 and R105 million and R55 million deficit for the outer years.
- The majority of residential households in uMhlathuze are not levied Property Rates. This is because the individual properties within the Ingonyama Trust land are not separately valued and not subject to the Municipal Property Rates Act. This is despite the same communities enjoying most of the municipal services that are funded by Property Rates Revenue. This flaw in the current legislation is also applicable to those commercial and business activities taking place within the Ingonyama Trust area. There is a rapid increase in demand for services in these areas – roads, water, refuse, electricity, sanitation but no commensurate revenue.
- The Constitutional mandate for uMhlathuze is to provide basic municipal services in the Ingonyama Trust area. However, the deployment of those services without formal town planning and engineering protocol is not only ineffective and inefficient, but the extent thereof and demand for services on such a large scale without order is simply unsustainable from a service delivery perspective.
- There is no Equitable Share allocation for properties that do not pay Property Rates. The significance here is that the delivery of basic services is very dependent on Property Rates, yet there is zero allocation from the National Equitable Share allocation for Property Rates itself. This weakness in the financial structure of the Municipal MTREF needs to be addressed at a National level as it cannot be resolved at a local level. This is a National Policy matter. As an interim measure, National Treasury has been requested over the years to increase Equitable Share to the equal extent that the Municipal Property Rates Act cannot be applied to the residents of the Ingonyama Trust land as these residents hold no legal title to the land. Indirectly, the National Treasury has assisted by increasing the ES marginally above inflation over the last few years which has certainly helped.
- Due to a community's perceived poor quality of water quality and supply from the municipality, many residents who can afford alternative sources such as boreholes, are doing so without permission. This is putting residents' health at risk and reducing the municipality's revenue streams which are required to cater for the water infrastructure.
- It appears that the Water Losses in uMhlathuze are deteriorating. From 2021/2022 the gross loss was 38%, 2022/2023 gross loss was 57%, 2023/2024 gross loss was 55% and as at the end of January 2025 the Gross water loss is sitting at 62.2%. The projected water loss in financial terms for the 2025/26 MTREF is R473 million.
- Although Council has received Level II Accreditation, the subsidisation of Housing services which is not a Constitutional mandate can be construed as an "unfunded" mandate due to the fact the Property Rates must now fund the deficit of R50 million – refer to **Table 26** for details.
- Waste Water Management Service shows a deficit of R64,4 million (R95 million deficit for Adjusted 2024/25), this is a concern and efforts will need to be made to reduce this deficit

in the coming MTREF by reducing costs, therefore the introduction of more efficient and effective operations.

- Although Employee related costs as a percentage of total Expenditure amounts to 22.1% and appears to be below the 30% industry standard, it is not realistic for specifically uMhlathuze Municipality to be comfortable with this figure because of the high electricity purchase cost which distorts Council's budget figures when compared to other secondary cities. Without a properly researched formula in place, it is difficult to guide Council to a specific benchmark, but in COU situation that figure should be no more than the current 22.1% given the distortion in COU budget caused by the high Electricity Turnover. More significantly with a number of services outsourced, a more conservative approach would be to add the Contracted Services costs (8.2%) together with Employee related Costs. This figure amounts to 30.3% (22.1% + 8.2%). As can be seen this cost is over the 30% norm.
- A broad management view (Particularly from Finance Department) is held that with the uMhlathuze Municipality not having a correct municipal grading, the strategic long term negative effect thereof is now taking its toll on efficient and effective service delivery. The long term reality of not attracting appropriate capacity from the market is the output resulting in the latter outcome. Evidence of this fact is apparent in the extent to which services are outsourced and professional advisory services that are contracted to perform both mundane and many professional municipal skills required by the Municipality on a daily basis. This point further substantiated by the fact that the combination of Municipal Remuneration Plus Contracted Services, now amount to 50 per cent of Gross Income (Total Income Less Electricity and Water Purchases) or 30.3% of Expenditure Budget. Both these figures over the norm of 30%.
- Although extensive effort was made during the budgeting process to retain Repairs and Maintenance of Infrastructure at 8% of Property Plant and Equipment, this internationally accepted norm was not achieved in this budget and now sits at 7.5% of PPE. This has decreased from 2024/25 at 7.7%. The outer years 2026/27 and 2027/28 increase to 7.8% and 7.9% respectively. Over the MTREF the norm is achieved.
- The great dependency of the Refuse Service (Solid Waste Management) to Equitable Share is a risk for the Municipality. However, it does appear promising that the Senior Management are working on a Revenue Enhancement Strategy, which will be applied in the coming financial year.
- In order to try and ensure that all the trading services are managed efficiently and effectively, the City Manager has tasked the Chief Operations Officer together with the Chief Financial Officer to form Trading Services Committees. The TSC will meet on a regular basis to address under-performing revenue trends and to reduce (maximise) expenditure items.

The main positives that come out of compilation of the 2025/26 MTREF can be summarised as follows:

- The 2025/26 MTREF has a deficit of R146,2 million, an improvement from an Adjusted 2024/25 deficit of R285,8 million.
- The Financial Services has continued with the strategy of ensuring that tariffs are **unit cost reflective** and that the **corresponding Revenue Tariffs** are **more equitable and affordable** across the various consumer and ratepayer categories.
- It is noted with appreciation that for the 2025/26 MTREF Equitable Share was increased by 5% over the 2024/25 MTREF – R556 million to R585 million.
- Although all services funded by Rates are running at a deficit, Rates revenue is greater than the gross contribution made by electricity to the municipality's income base, which this trend points in the right direction of lowering dependency on electricity services which is a significant risk to the financial stability of this municipality.

The following budget principles, guidelines and assumptions directly informed the compilation of the 2025/26 MTREF:

- Revenue does include a projected 2% local economic growth with effect from each of the 2025/26 and outer years;
- Revenue cash flow assumes a 95% recovery;
- All Revenue Tariffs are based on a cost reflective unit cost per all trading services;
- Capital from own funding (Capital Replacement Reserve and Borrowing) allocated on a prioritised model between Functions using asset values and Income generating ability;
- The internal capital funding mix for the 2025/26 MTREF is based on a 95% to 5% weighting towards borrowing and capital replacement reserve respectively;
- The above weighting is going to require Council to consider approving a Section 46 loan of R210 million in the 2025/26 year;
- The basket of municipal services tariffs collectively has been kept below 11.00% despite the 12.74% increase in electricity purchases; and
- There will be no budget allocated to National and Provincial funded projects unless the necessary grants to the municipality are reflected in the National and Provincial budget and have been gazetted as required by the annual Division of Revenue Act.

NATIONAL TREASURY BUDGET ENGAGEMENT

In terms of the requirements of the Municipal Finance Management Act and as part of its oversight role over Local Government finances, the National Treasury is responsible for reviewing and commenting on the tabled budgets of all non-delegated municipalities prior to their adoption by the respective Municipal Councils.

The tabled budgets of these municipalities are rigorously assessed in terms of quality and compliance with the prescriptions of the MFMA and the Municipal Budget and Reporting Regulations.

From a quality perspective, the budget is assessed in accordance with three criteria, namely:

- **Credibility:** whether the budget assumptions are credible and whether the budget is funded in accordance with the provisions of section 18 of the Municipal Finance Management Act (MFMA);
- **Relevance:** whether the budget responds to the objectives articulated in the municipality's plans and the alignment between planning and budgeting; and
- **Sustainability:** whether the municipality is financially sustainable.

In addition, the overall assessment of the municipality's performance was undertaken in accordance with the four pillars namely, institutional arrangement, service delivery, financial governance and financial health. The engagement was well-attended by the City, National Treasury, Department of Cooperative Governance and Traditional Affairs (CoGTA). The City was well-prepared for the engagement and all relevant documents were received prior to the engagement.

The summarised National Treasury assessment can be found on Annexure V (DMS 1744119).

The following are recommendation extracted from National Treasury assessment:

- The NT Budget Engagement meeting to begin with the previous year recommendations and resolutions to track and measure progress and avoid repeating same recommendations;
- The NT will process the letter received regarding the WSIG and report back to the City in due course;
- The City to write a letter to the NT on the proposed reform to standardise the cost related to the procuring and acquisition of goods and services from the market to manage the high cost of purchase by the government generally;
- The City to consider developing and approving a policy to give authority to implement the targeted approach to collect revenues in the traditional land supplied areas and ensure a through consultation process;
- The City to consider the transversal contract for smart meters to address the viability of water service;
- The NT and the City to engage on the technical aspects raised related to the assessed budget;

- The NT to continue looking for a lasting resolve on the underfunded mandates;
- The NT to look at further ways to assist municipalities with available conditional grants for municipal infrastructure development'; and
- The City to continue discussions with other Sector Departments on aspects that cut across different spheres of government and parastatals such as ESKOM;
- The City is advised to consider tabling this summation at the municipal council for noting.

1.4 Procurement and supply chain management reform

In support of the Batho Pele Budget towards improved service delivery, the Supply Chain Management Unit (SCMU) will continue to put in framework agreements for panel of services and works in line with the MTREF.

Framework agreements are agreements between an organ of state and one or more contractors, with a purpose to establish the terms governing the purchase orders to be awarded during a given period, in particular with regards to price and, where appropriate, the quantity envisaged. This framework can be activated immediately without any procurement delays or delays in the market response.

1.5 Operating Revenue Framework

Revenue Strategy

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this had to be adjusted to cater for affordable tariffs;
- The Universal approach to tariff setting provides for the cross subsidization between the different consumer affordability levels;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA); and
- Increased ability to extend new services and recover costs where economically possible;
- The municipality's Indigent Policy and rendering of free basic services and subsidized services to both the destitute and poor consumers.

Tariff-setting is pivotal and strategic in the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of the City.

Primary Challenges in Producing the Revenue Budget

- At the top of the list by far is the **lack of growth** in local economic activity and now exacerbated by the current economic conditions;
- To keep up with an expanding need for services, together with a 12,74% in Eskom tariffs but without corresponding escalation in revenue has forced Council to escalate rates and tariff charges above inflationary parameters;
- The semi informal type of development in traditional areas (Primarily Ingonyama Trust areas) is posing the largest challenge in terms of recovering the revenue for the service provided in these arrears. The majority of the outstanding residential consumer debt is owed by the consumers from the traditional arrears for water consumed;
- The main issues on Government Debt remain the lack of available budget to the relevant Government Departments. The debt owing by the Government Departments appear to be a long term issue that will require constant monitoring and intervention;
- Credit control actions taken in the Traditional areas are a difficult for many reasons, therefore ineffective and inefficient in outcomes; and
- With the roll out of Prepaid Water Meters, a looming risk is the extent that such installations are going to be by-passed.

Primary Positive Aspects of Producing the Revenue Budget

- There has been an extensive effort placed on trying to make the service charges not only affordable but also equitable across the different income levels of our residential consumers;
- There is extensive effort put into ensuring that our indigent consumers do get basic services free of charge;
- The roll out of water prepayment meters for indigent consumers is resulting in curbing escalating debt with water;
- The strict credit control actions have reduced escalating debt post the Covid period, except for the recovery for rural residential water consumers and a few organs of state, whose debt is escalating; and
- A prepayment water installation has been started and extended to the rural areas that will contribute towards reducing the debt in these areas but with the looming risk of by-passed installations.

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 1 Summary of turnover revenue classified by main revenue source

Description R thousand	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
Revenue									
Exchange Revenue									
Service charges - Electricity	1 660 357	1 852 044	2 025 107	2 542 822	2 348 457	2 348 457	2 647 650	2 789 564	2 962 238
Service charges - Water	557 136	547 397	562 176	643 500	572 907	572 907	638 791	683 507	745 022
Service charges - Waste Water Management	108 153	107 728	121 497	132 282	132 282	132 282	141 541	150 034	157 535
Service charges - Waste Management	102 920	107 256	117 338	120 402	120 402	120 402	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	72 919	83 026	104 458
Agency services	4 692	6 539	8 948	8 365	8 365	8 365	8 365	8 365	9 047
Interest earned from Receivables	387	–	1	29	29	29	29	29	30
Interest earned from Current and Non Current Assets	34 735	26 846	33 924	45 000	45 000	45 000	45 000	45 000	45 000
Rent on Land	1 225	1 876	1 925	1 912	2 812	2 812	2 924	3 070	3 163
Rental from Fixed Assets	6 929	8 396	15 541	19 840	16 265	16 265	19 839	20 832	20 450
Operational Revenue	4 923	21 158	16 894	11 627	15 736	15 736	15 824	16 615	17 114
Non Exchange Revenue									
Property rates	567 444	615 808	675 918	778 224	778 224	778 224	840 481	916 125	980 254
Surcharges and Taxes	16 039	7 668	10 042	6 208	7 833	7 833	7 886	8 281	8 529
Fines, penalties and forfeits	31 900	17 165	9 928	12 284	5 314	5 314	5 526	5 802	5 976
Licences or permits	2 877	3 291	3 552	3 632	3 632	3 632	3 632	3 813	4 004
Transfer and subsidies - Operational	437 070	503 405	554 733	587 345	592 697	592 697	621 195	644 531	673 523
Interest	–	–	1 335	870	1 870	1 870	1 870	1 870	1 926
Gains on disposal of Assets	140	55 710	98 653	–	–	–	–	–	–
Other Gains	646 665	594 927	609 104	609 585	609 590	609 590	661 816	683 172	723 061
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	5 862 917	6 198 918	6 603 376

Table 2 Turnover of Percentage proportion in revenue by main revenue source

Description R thousand	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2025/26	%	Budget Year +1 2026/27	%	Budget Year +2 2027/28	%
Revenue								
Exchange Revenue								
Service charges - Electricity	2 348 457	44,0%	2 647 650	45,2%	2 789 564	45,0%	2 962 238	44,9%
Service charges - Water	572 907	10,7%	638 791	10,9%	683 507	11,0%	745 022	11,3%
Service charges - Waste Water Management	132 282	2,5%	141 541	2,4%	150 034	2,4%	157 535	2,4%
Service charges - Waste Management	120 402	2,3%	127 626	2,2%	135 284	2,2%	142 048	2,2%
Sale of Goods and Rendering of Services	76 627	1,4%	72 919	1,2%	83 026	1,3%	104 458	1,6%
Agency services	8 365	0,2%	8 365	0,1%	8 365	0,1%	9 047	0,1%
Interest earned from Receivables	29	0,0%	29	0,0%	29	0,0%	30	0,0%
Interest earned from Current and Non Current Assets	45 000	0,8%	45 000	0,8%	45 000	0,7%	45 000	0,7%
Rent on Land	2 812	0,1%	2 924	0,0%	3 070	0,0%	3 163	0,0%
Rental from Fixed Assets	16 265	0,3%	19 839	0,3%	20 832	0,3%	20 450	0,3%
Operational Revenue	15 736	0,3%	15 824	0,3%	16 615	0,3%	17 114	0,3%
Non Exchange Revenue								
Property rates	778 224	14,6%	840 481	14,3%	916 125	14,8%	980 254	14,8%
Surcharges and Taxes	7 833	0,1%	7 886	0,1%	8 281	0,1%	8 529	0,1%
Fines, penalties and forfeits	5 314	0,1%	5 526	0,1%	5 802	0,1%	5 976	0,1%
Licences or permits	3 632	0,1%	3 632	0,1%	3 813	0,1%	4 004	0,1%
Transfer and subsidies - Operational	592 697	11,1%	621 195	10,6%	644 531	10,4%	673 523	10,2%
Interest	1 870	0,0%	1 870	0,0%	1 870	0,0%	1 926	0,0%
Other Gains	609 590	11,4%	661 816	11,3%	683 172	11,0%	723 061	10,9%
Total Revenue (excluding capital transfers and contributions)	5 338 040	100%	5 862 917	100%	6 198 918	100%	6 603 376	100%
Total revenue from rates and service charges	3 952 271	74,0%	4 396 090	75,0%	4 674 513	75,4%	4 987 097	75,5%

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the City. The municipality will continue to significantly generate its own revenue and will only depend on the operational transfers to the equivalent of 10.6 per cent.

Rates and service charges revenue comprise of 75 per cent of total operating revenue mix. In 2024/25, revenue from rates and service charges totalled R3,9 billion and is projected to increase to R4,3 billion in 2025/26 and steadily increase to R4,6 billion and R4,9 billion in 2026/27 and 2027/28 respectively.

Electricity service charges are the largest contributor towards total municipal revenue in terms of turnover amounting to an average of 45.2 per cent over the MTREF. However, it needs to be noted that the actual revenue contributed by Electricity Service to municipal service delivery is the gross profit of Electricity Turnover less Bulk purchase cost which amounts to R 613 million (16.7% of Gross Revenue) in the 2025/26 financial year. The Rates revenue of R840 (22.8% of Gross Revenue), implies that Rates revenue is the largest contributor towards actual service delivery. **(See Table 3 below)**

Table 3 Gross Percentage proportion in revenue by main revenue source

Description R thousand	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework					
	Adjusted Budget	%	Budget Year 2025/26	%	Budget Year +1 2026/27	%	Budget Year +2 2027/28	%
Revenue								
Exchange Revenue								
Service charges - Electricity	546 426	16,1%	613 176	16,7%	603 898	15,7%	641 279	15,6%
Service charges - Water	430 976	12,7%	488 791	13,3%	514 707	13,4%	570 314	13,9%
Service charges - Waste Water Management	132 282	3,9%	141 541	3,8%	150 034	3,9%	157 535	3,8%
Service charges - Waste Management	120 402	3,5%	127 626	3,5%	135 284	3,5%	142 048	3,5%
Sale of Goods and Rendering of Services	76 627	2,3%	72 919	2,0%	83 026	2,2%	104 458	2,5%
Agency services	8 365	0,2%	8 365	0,2%	8 365	0,2%	9 047	0,2%
Interest earned from Receivables	29	0,0%	29	0,0%	29	0,0%	30	0,0%
Interest earned from Current and Non Current Assets	45 000	1,3%	45 000	1,2%	45 000	1,2%	45 000	1,1%
Rent on Land	2 812	0,1%	2 924	0,1%	3 070	0,1%	3 163	0,1%
Rental from Fixed Assets	16 265	0,5%	19 839	0,5%	20 832	0,5%	20 450	0,5%
Operational Revenue	15 736	0,5%	15 824	0,4%	16 615	0,4%	17 114	0,4%
Non Exchange Revenue								
Property rates	778 224	22,9%	840 481	22,8%	916 125	23,8%	980 254	23,9%
Surcharges and Taxes	7 833	0,2%	7 886	0,2%	8 281	0,2%	8 529	0,2%
Fines, penalties and forfeits	5 314	0,2%	5 526	0,2%	5 802	0,2%	5 976	0,1%
Licences or permits	3 632	0,1%	3 632	0,1%	3 813	0,1%	4 004	0,1%
Transfer and subsidies - Operational	592 697	17,5%	621 195	16,9%	644 531	16,8%	673 523	16,4%
Interest	1 870	0,1%	1 870	0,1%	1 870	0,0%	1 926	0,0%
Other Gains	609 590	18,0%	661 816	18,0%	683 172	17,8%	723 061	17,6%
Total Revenue (excluding capital transfers and contributions)	3 394 077	100%	3 678 443	100%	3 844 452	100%	4 107 710	100%
Total revenue from rates and service charges	2 008 308	59,2%	2 211 616	60,1%	2 320 047	60,3%	2 491 431	60,7%

The property rates at 22.8% of gross revenue is still prejudiced by the Ingonyama Trust are not yet forming part of the MPRA while geographically representing 47 per cent of the municipal jurisdiction.

The trading service water is the third largest revenue, contributing 13.3 per cent towards the total revenue projected at R639 million in 2025/26 and R489m in terms of gross revenue.

Operating grants and transfers totals R621,1 million in the 2025/26 financial year, steadily increases to R644,5 million in 2026/27 and to R673.5 million in 2027/28. Local Government Equitable Share will grow at an annual rate of 5 per cent for 2025/26 as well as for the two outer years.

The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Table 4 Operating Transfers and Grant Receipts

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
RECEIPTS:									
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
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
Municipal Disaster Relief Grant	–	7 426	–	–	–	–	–	–	–
Energy Efficient and Demand Management	94	134	481	770	770	770	–	–	–
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	–	–	600	600	–	–	–
Hostels	41	87	(1 568)	–	–	–	–	–	–
Mpembeni Modular Library	–	–	714	746	746	746	779	779	815
Municipal Employment Initiative	–	2 000	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	1 000	–	–	–	–	–	–	–
Other grant providers:	138	1 343	763	–	3 752	3 752	3 004	3 155	3 313
Chieta Funding	138	74	–	–	–	–	–	–	–
Other	–	1 082	–	–	–	–	–	–	–
Mondi - Business Expo	–	188	–	–	–	–	–	–	–
Hulamin Operations (Pty) Ltd	–	–	735	–	–	–	–	–	–
Private Enterprises: Other Transfers Private Enterprises:	–	–	27	–	3 752	3 752	3 004	3 155	3 313
Total Operating Transfers and Grants	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	226 375	226 375	227 359	225 544	230 842
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 Disaster Relief Grant	–	27 540	–	–	6 932	6 932	–	–	–
Provincial Government:	10 023	1 146	–	500	633	633	–	–	–
Cogla (Static Tanks)	325	–	–	–	–	–	–	–	–
Arts and Culture (Generators and Boreholes)	1 302	–	–	–	–	–	–	–	–
Libraries	419	646 087	–	–	–	–	–	–	–
Mpembeni Modular Library	682	–	–	–	–	–	–	–	–
Sport and Recreation	7 295	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	500	500	500	–	–	–
Dept of Human Settlements	–	–	–	–	133	133	–	–	–
Cleanest Town Awards	–	500	–	–	–	–	–	–	–
Total Capital Transfers and Grants	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

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

Although the City has strived to ensure that affordability takes preference, the increased demand for services in non-revenue generating activities together with the 12.74% increase in Electricity purchase prices from Eskom has resulted in above inflationary tariff increases.

The Guideline and Benchmark Method used by the National Energy Regulator of South Africa, when approving municipal electricity tariffs was declared unlawful and invalid by the High Court. NERSA has to be applauded for communicating the tariff increases on time again in this financial year, however, the new tariff tool for approving the tariffs that they introduced in the 2023/24 financial year is technical and is still not workshopped. 11.64 percent will be the electricity tariff increase for the MTREF.

The current challenge facing the City is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

1.5.1 Property Rates

The property rates are levied in accordance with the Municipal Property Rates Act, 2004 (Act No.6 of 2004), (MPRA) and the Local Government Municipal Finance Management Act.

Property rates are levied per individual property depending on the property value compared with the valuation of all rateable properties in the municipal area.

Rebates and concessions are granted to certain property categories based on usage or ownership as guided by the MPRA.

Property values have increased substantially as the new valuation roll was concluded to take effect from July 2025. The property values increased to R59.9 billion from R46.6 billion as per the current General Valuation roll.

The following table stipulates the Property Rates Policy exemptions and rebates summary:

Table 5 Property Rates Policy exemptions and rebates

Rates Category	Rebates, Exemptions and reductions
Rates Category	Rebates, Exemptions and reductions
RES	R 15 000 Impermissible to all Developed Residential Properties
	R 185 000 Reduction to all Residential Properties with a value below R 60
	R 310 000 Reduction to Pensioners
	Places of Worship Exempted as part of Legislation
BUS	No rebates, exemptions or reductions
	Public Benefit Organisations – Regulated Ratio 1:0,25
	Non-profit organisations – 20% Rebate upon successful application
Agricultural	5% Rebate upon successful application
PBO's	Public Benefit Organisations – Regulated Ratio 1:0,25
PSI	30% reduction as per Legislation
Mining	No rebates, exemptions or reductions
Industrial	No rebates, exemptions or reductions
Vacant Land	No rebates, exemptions or reductions

Table 6 Comparison of proposed rates to levied for the 2025/26 financial year and the two outer years

Category	Current Tariff (1 July 2024)	Proposed tariff (from 1 July 2025)	2026/27	2027/28	Ratio to Residential Tariff
	c	c	c	c	
Residential Properties - Private	0,0123	0,0108	0,0118	0,0126	1: 1
Residential Properties - Municipal	0,0123	0,0108	0,0118	0,0126	1: 1
Residential Properties - State	0,0123	0,0108	0,0118	0,0126	1: 1
Business / Commercial - Private	0,0258	0,0227	0,0247	0,0265	1: 2,1
Business / Commercial - Municipal	0,0258	0,0227	0,0247	0,0265	1: 2,1
Business / Commercial - State	0,0258	0,0227	0,0247	0,0265	1: 2,1
Agricultural Properties - Private	0,0031	0,0027	0,0029	0,0031	1: 0,25
Agricultural Properties - Municipal	0,0031	0,0027	0,0029	0,0031	1: 0,25
Agricultural Properties - State	0,0031	0,0027	0,0029	0,0031	1: 0,25
Industrial Properties - Private	0,0271	0,0238	0,0259	0,0278	1: 2,2
Industrial Properties - Municipal	0,0271	0,0238	0,0259	0,0278	1: 2,2
Industrial Properties - State	0,0271	0,0238	0,0259	0,0278	1: 2,2
Mining - Private	0,0283	0,0248	0,0270	0,0289	1: 2,3
Mining - Municipal	0,0283	0,0248	0,0270	0,0289	1: 2,3
Mining - State	0,0283	0,0248	0,0270	0,0289	1: 2,3
Public Service Purposes (State Owned)	0,0141	0,0124	0,0135	0,0145	1: 1,15
Vacant Land - Private	0,0258	0,0227	0,0247	0,0265	1: 2,1
Vacant Land - Municipal	0,0258	0,0227	0,0247	0,0265	1: 2,1
Vacant Land - State	0,0258	0,0227	0,0247	0,0265	1: 2,1
Public Service Infrastructure - Private	0,0031	0,0027	0,0029	0,0031	1: 0,25
Public Service Infrastructure - Municipal	0,0031	0,0027	0,0029	0,0031	1: 0,25
Public Service Infrastructure - State	0,0031	0,0027	0,0029	0,0031	1: 0,25
Public Benefit Organisations	0,0031	0,0027	0,0029	0,0031	1: 0,25

The two outer years are increased by 9% and 7% respectively.

General Valuation roll:

- In terms of section 30 of Municipal Property Rates Act No.6 of 2004. (1) A municipality intending to levy a rate on property must in accordance with this Act cause-
 - A general valuation to be made of all properties in the municipality determined in terms of subsection (2); and
 - a valuation roll to be prepared of all properties determined in terms of subsection (3)
- The City's current General Valuation (GV) roll is ending 30 June 2025.
- The new General Valuation roll will then be implemented from 01 July 2025.

The following table reflects the new and current General Valuations values summary:

Table 7 New and Current General Valuations values

Categories	Current GV Sum of value	New GV Sum of value
	R	R
Agriculture	1 130 254 000	2 941 046 000
Business	10 141 856 310	11 913 459 000
Multi-Purpose	0	0
Industrial	7 058 444 000	10 284 731 000
Public Service Infrastructure (PSI)	205 382 000	211 802 000
Mining	36 142 000	38 488 000
Residential	22 340 043 690	27 756 563 400
Public Service Purpose (PSP)	2 668 722 000	3 453 453 000
Vacant land	3 035 995 000	3 283 448 000
Public Benefit Organisation (PBO)	61 924 000	67 260 000
Places of Worship	0	8 190 000
Grand Total	46 678 763 000	59 958 440 400

1.5.2 Sale of Water and Impact of Tariff Increases

The traditional areas are the second challenge in terms of recovering the service provided in these arrears. The majority of the outstanding consumer debt is owed by the consumers from the traditional arrears for water consumed.

The City took a decision to find alternative ways of recovering and curbing the ever increasing debt in traditional areas and the concept of introducing an alternative way in billing these consumers for water consumption is replacing their conventional meters with prepaid water meters. All indigent customers have already been moved to prepaid water meters plus few non-indigent customers. In the forthcoming financial years more prepaid water meters will be installed including installations to businesses.

Free water allocation will be reduced from eight (8) kilolitres to seven (7) kilolitres a month. This reduction is a strategy for aligning the municipality with National Treasury norms (Phase-in implementation).

In the past financial years, the municipality billed water basic charge for sectional titles based on the volume of water consumed and the quantities of meters. This benefitted the body co-operates because for each meter, the municipality had to calculate the free water for all units in the body corporate and only charge one commercial basic charge. The revised methodology will bill the body co-operate the basic charges equal to the number of units in that particular body co-operate. The new initiative of billing water basic charge for each sectional title as an ownership charge is aimed at correcting the unfairness from previous year practices and maximise revenue for the municipality.

In line with the initiative to ensure that residents pay for water and as the revenue enhancement strategy, the City has applied a targeted approach where the seven (7) kilolitres are provided to consumers who do not use more than seven (7) kilolitres of water over 30 days' period.

Further to the above, water tariff scales have been revised to breakeven on the fourth scale. This effectively means that customers consuming between 21 kilolitres and 25 kilolitres will be paying the breakeven tariff then any consumption beyond 25 kilolitres will be charged using economic tariff. This initiative is aimed at assisting the municipality with recovering the costs of providing the water service in line with section 74 (2)(d) of Municipal Systems Act No. 32 of 2000 which reads as follows: "tariffs must reflect the costs reasonably associated with rendering the service, including capital, operating, maintenance, administration and replacement costs and interest charges".

The recommended restrictions from department of Water Affairs are as follows:

Table 8 Department of Water Affairs Restrictions in Drought Periods

Category	Level one Restrictions	Level two Restrictions	Level three Restrictions	Level four Restrictions
Industries	5%	10%	15%	15%
Domestic Use	10%	20%	30%	60%
Agricultural Use	50%	60%	70%	90%

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Table 9 Proposed Water Tariffs for T2 scales

CATEGORY	CURRENT TARIFFS 2024/25	PROPOSED TARIFFS 2025/26	PROPOSED TARIFFS 2026/27	PROPOSED TARIFFS 2027/28
	Rand per kl	Rand per kl	Rand per kl	Rand per kl
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-7kl		7,5648	8,0943	8,7419
0-8kl	7,2738			
7-15kl	9,2575	9,6278	10,3017	11,1259
16-20kl	15,5038	17,8294	19,0775	20,6037
21-25kl	21,3319	27,0915	28,9879	31,3069
26-30kl	26,2427	29,6543	31,7301	34,2685
31-35kl	33,4888	35,1632	37,6246	40,6346
36kl+	44,0627	46,2658	49,5044	53,4648
NON-RESIDENTIAL				
0-15 kl per month	24,5583			
0-30 kl per month		32,1639	34,4153	37,5127
31 - 60 kl per month	28,7820	33,7721	36,1361	39,3884
61 - 90 kl per month	33,9914	37,9854	40,6444	44,3024
91 kl per month and above	30,1382	33,6795	36,0370	39,2804

Table 10 Proposed Water Tariffs for T1 and T3 scales

CATEGORY	CURRENT TARIFFS 2024/25	PROPOSED TARIFFS 2025/26	PROPOSED TARIFFS 2026/27	PROPOSED TARIFFS 2027/28
	Rand per kl	Rand per kl	Rand per kl	Rand per kl
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT	Prices excluding VAT
0-7kl		8,5514	9,1500	9,8820
0-8kl	8,2225			
7-15kl	11,2125	11,6610	12,4773	13,4755
16-20kl	16,6423	19,1387	20,4784	22,1167
21-25kl	22,4704	28,5375	30,5351	32,9779
26-30kl	26,2427	29,6543	31,7300	34,2685
31-35kl	33,4888	35,1632	37,6247	40,6346
36kl+	44,0627	46,2658	49,5044	53,4648
NON-RESIDENTIAL				
0-15 kl per month	24,5583			
0-30 kl per month		32,1639	34,4153	37,5127
31 - 60 kl per month	28,7820	33,7721	36,1361	39,3884
61 - 90 kl per month	33,9914	37,9854	40,6444	44,3024
91 kl per month and above	30,1382	33,6795	36,0370	39,2804

- a) Tariff Structure 1 (T1) will be for indigent customers with consumption not exceeding seven (7) kl per month. These customers will not be liable for paying the basic charge and this applies to both the universal approach and the targeted approach;
 - b) Tariff Structure 2 (T2) will be for households managing their consumption to be greater than seven (7) kl per month but not exceeding 20 kl per month; and
 - c) Tariff Structure 3 (T3) will be for all the customers not in (a) and (b) above, customers consuming above 20 kl per month. These customers will be billed from the first scale to the highest scale based on the consumption consumed using the applicable tariffs;
- Water is a trading service which means it should break-even or make a surplus. Non-residential water tariffs have been restructured so that the first scale is above the break-even tariff.

The following table shows the impact of the proposed increases in water tariffs on the water charges for a single dwelling-house:

Table 11 Comparison between current water charges and increases (Domestic)

Monthly consumption	Current amount 2024/25 payable	Proposed amount 2025/26 payable	Difference (Increase)	Percentage change
kℓ	R	R	R	
20	332,85	382,77	49,93	15,00%
30	787,28	889,63	102,35	13,00%
40	1 762,51	1850,63	88,12	5,00%
50	2 203,14	2313,29	110,16	5,00%
80	3 525,02	3701,26	176,25	5,00%
100	4 406,27	4626,58	220,31	5,00%

Water tariffs increased by average of ten (10) per cent in the proposed 2025/26 and the two outer years by seven (7) percent and eight (8) respectively.

Prepaid water tariffs

Prepaid water tariffs have been revised to include water basic charge; this change of tariffs will not disadvantage this customer group; however, they will start paying similar amount to that of the conventional customers. These basic charges are allocated to different scales, which means customers who have low consumption will benefit from not paying the full basic charge.

The table below shows prepaid water tariffs:

CATEGORY	CURRENT TARIFFS 2024/25	PROPOSED TARIFFS 2025/26
	Rand per kl	Rand per kl
RESIDENTIAL	Prices excluding VAT	Prices excluding VAT
0-7kl		
0-8kl		
7-15kl	11,2125	14,6054
16-20kl	16,6423	22,2716
21-25kl	22,4704	31,1796
26-30kl	26,2427	32,1969
31-35kl	33,4888	35,1632
36kl+	44,0627	46,2658
NON-RESIDENTIAL		
0-15 kl per month	24,5583	
0-30 kl per month		33,2554
31 - 60 kl per month	28,7820	39,0249
61 - 90 kl per month	33,9914	40,7649
91 kl per month and above	30,1382	33,6794

1.5.3 Sale of Electricity and Impact of Tariff Increases

The average electricity tariff increase which the City has applied is 11,64 percent effective from the 1st of July 2025.

The aforementioned tariff increase includes the prepaid electricity basic charge which is incorporated to the electricity scales.

Registered indigents will again be granted 50 kWh per month free.

In addition to the free 50 units, the indigent customers to be granted additional 300 units that can be bought per month but be capped at 350 units each month;

There will be an introduction of basic charge on Electricity for alternative energy sources. This charge will be applicable to customers with solar panels.

The following table shows the impact of the proposed increases in electricity tariffs on the electricity charges for domestic customers:

Table 12 Comparison between current electricity charges and increases (Domestic)

Monthly consumption	Current amount 2024/25 payable	Proposed amount 2025/26 payable	Difference (Increase)	Percentage change
kWh	R	R	R	
100	144,65	160,99	16,34	11,30%
250	361,63	402,48	40,85	11,30%
500	1317,55	1467,02	149,47	11,34%
750	2066,40	2300,84	234,44	11,35%
1 000	2755,20	3067,79	312,59	11,35%
2 000	6284,40	6997,76	713,36	11,35%

The municipality implements the inclining block tariff and this stepped tariff structure has a higher tariff as customer consumption increases. The aim is to subsidise the lower consumption users (mostly the poor).

The City has been implementing this inclining block tariff for years and it causes an increase in the volumes of sales to be experienced during the first days of the month when the tariffs are in their first scale for prepaid customers. The municipality has opened third party channels to ensure convenience to those customers who wish to not be inconvenienced by long queues during these peak times.

The electricity supply load shedding has negatively affected the expected volumes to be derived from the sale of electricity by Council. Further to that, companies are entering into wheeling agreements and should the municipality fail to intercept these arrangements, the electricity revenue will be reduced drastically.

The municipality is currently faced with customers who are moving to other alternative sources of energy, which means the municipality will generate less revenue. Customers who are off grid or partially off grid are not contributing to infrastructure maintenance, yet immediately when there is rain for five (5) days the same customers connects back to the grid. In order to address the aforementioned issues, the municipality decided to introduce a basic charge for all the prepaid

electricity customers. Customers who purchase electricity will enjoy lower tariffs, effectively meaning that they are less likely to be affected by basic charge. Customers who are off grid will be liable for the full basic charge.

1.5.4 Sanitation and Impact of Tariff Increases

A tariff increase of seven (7) per cent for sanitation from 1 July 2025 is proposed. This is based on the input cost assumptions related to water. Properties below the market value of R200 000 are not charged for sewerage discharged.

The following table compares the current and proposed tariffs:

Table 13 Comparison between current sanitation charges and increases

Tariff Code	Detail	2024/25		2025/26		%	2026/27		%	2027/28		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
SN	Rebate = 100%											
	Valuation of Residential property value < R 200 000	-13,71	-15,77	-14,67	-16,87	7%	-15,55	-17,96	6%	-16,33	-18,94	5%
SO	Rebate = 25%											
	Valuation of Residential property value R 200 001 to R 300 000	-3,43	-3,95	-3,67	-4,22	7%	-3,89	-4,50	6%	-4,09	-4,74	5%
IA	Rebate = 25%	13,71	15,77	14,67	16,87	7%	15,55	17,96	6%	16,33	18,94	5%

The following table shows the impact of the proposed increases in sanitation tariffs on the sanitation charges for a single dwelling-house:

Table 14 Comparison between current sanitation charges and increases, single dwelling- houses

Monthly sanitation consumption kℓ	Current amount 2024/25 Payable R	Proposed amount 2025/26 payable R	Difference (15% increase) R
20	274.20	293.40	19.20

Refer to the comprehensive Tariff of Charges contained on **Annexure C (DMS 1737602)** for residential, business and undeveloped sites tariffs.

1.5.5 Waste Removal and Impact of Tariff Increases

The City uses the property valuation sliding scales to charge Waste Removal for households. Properties in the City's valuation roll are a total of 36 370, majority (49 per cent) of which is within R300 000 to R1000 000 property values.

The city operates business waste removal based on the number of times (demand based) the service is required by the business.

There will be introduction of Refuse removal basic charge for business utilising private waste removal companies. This is done so that Council is able to sustainably and ethically maintain the social responsibility to all the residents of uMhlathuze.

The waste removal is proposed to increase by six (6) per cent effective from 1 July 2025. The following table compares current and proposed amounts payable from 1 July 2025:

Table 15 Comparison between current waste removal fees and increases

Tariff Code	Detail	2024/25		2025/26		%	2026/27		%	2027/28		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
RK	Rebate = 100%	-197,38	-226,99	-209,23	-240,61	6%	-221,78	-256,15	-6%	-232,87	-270,13	5%
	Refuse valuation sliding scale, Residential property value < R 200 000	100% = 0,00	100% = 0,00	100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00		100% = 0,00	100% = 0,00	
RL	Rebate = 25%	-197,38	-226,99	-209,23	-240,61	6%	-221,78	-256,15	-6%	-232,87	-270,13	5%
	Refuse valuation sliding scale Residential property value R 200 001 to R 300 000	25% = 0,00	25% = 0,00	25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00		25% = 0,00	25% = 0,00	
IA	Refuse valuation sliding scale Residential property value R 300 001 – R 600 000	197,38	226,99	209,23	240,61	6%	221,78	256,15	6%	232,87	270,13	5%
IA	Refuse valuation sliding scale Residential property value R 600 001 – R 800 000	200,02	230,03	212,02	243,83	6%	224,74	259,58	6%	235,98	273,74	5%
IA	Refuse valuation sliding scale Residential property value R 800 001 – R 1000 000	202,68	233,08	214,84	247,07	6%	227,73	263,03	6%	239,12	277,38	5%
IA	Refuse valuation sliding scale Residential property value R 1000 001 – R 1 200 000	203,58	234,12	215,80	248,17	6%	228,75	264,20	6%	240,18	278,61	5%
IA	Refuse valuation sliding scale Residential property value R 1 200 001 – R 1 700 000	204,47	235,14	216,74	249,25	6%	229,74	265,35	6%	241,23	279,83	5%

Tariff Code	Detail	2024/25		2025/26		%	2026/27		%	2027/28		%
		Excl VAT	Incl VAT	Excl VAT	Incl VAT		Excl VAT	Incl VAT		Excl VAT	Incl VAT	
IA	Refuse valuation sliding scale Residential property value R 1 700 001 and above	207,14	238,21	219,57	252,50	6%	232,74	268,82	6%	244,38	283,48	5%
RM	Residential – Basic Tariff	197,38	226,99	209,23	240,61	6%	221,78	256,15	6%	232,87	270,13	5%

Waste removal fees increased by average of six (6) per cent in 2025/26 then six (6) per cent in 2026/27 and five (5) per cent in 2026/27.

1.5.6 Overall impact of tariff increases on households

The following table shows the overall expected impact of the tariff increases on a medium and an indigent household receiving free basic services.

Note that in all instances the overall impact of the tariff increases on household's bills has been kept at an average of eleven (11) percent including indigent households.

Middle income household range is defined as:

- property value of R700 000;
- 1 000 kWh electricity; and
- 30kl water.

Affordable household range is defined as:

- property value of R500 000;
- 500 kWh electricity; and
- 25kl water

Indigent household is defined as:

- property value of R 300 000;
- 350 kWh electricity; and
- 20kl water (50 kWh electricity and 7 kl water free).

1.5.7 Tariff Setting Tool

National Treasury issued a tariff setting tool and guide as part of MFMA Budget circular No. 98 on 6 December 2019 and since 2019, has encouraged municipalities to utilise the tool.

With effect, from 2024/25 MTREF, municipalities are expected to submit the completed National Treasury tariff tool (in excel format) illustrating that the revenue component of the budget is credible and funded and that the municipality's tariffs are cost reflective.

The 2025/26 tariff-setting tool is available on **DMS 1738083**.

Table 16 MBRR SA14 – Household bills

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	Budget Year 2025/26	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent							% incr.			
<u>Monthly Account for Household - 'Middle Income Range'</u>										
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: 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
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%
<u>Monthly Account for Household - 'Affordable Range'</u>										
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
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%
<u>Monthly Account for Household - 'Indigent' Household receiving free basic services</u>										
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
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%	–	–	7,5%	9,9%	6,7%	6,6%

1.6 Operating Expenditure Framework

The City's expenditure framework for the 2025/26 budget and MTREF is informed by the following:

- Given that one of the primary drivers of this budget is to keep tariff increases within the inflationary envelope of 3 to 6 per cent, expenditure allocations in excess of these ceilings are very limited bar the 12.74% and 13.20% increase in electricity and water purchases;
- Repairs and maintenance as a percentage of PPE equates to 7,5 per cent, which is slightly below the National norm of 8% but it is augmented by a higher capital amount allocated for renewing and upgrading existing infrastructure.
- Funding of the budget over the medium-term is informed by Section 18 and 19 of the MFMA and Circulars 129 and 130 released in December 2024 and March 2025;

The following table is a high-level summary of the 2025/26 MTREF (classified per main type of operating expenditure):

Table 17 Summary of operating expenditure by standard classification item

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure By Type									
Employee related costs	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
Remuneration of councillors	30 528	32 724	30 597	35 203	38 433	38 433	41 753	43 842	46 035
Bulk purchases - electricity	1 151 971	1 250 740	1 528 385	1 802 031	1 802 031	1 802 031	2 034 474	2 185 666	2 320 958
Inventory Consumed	546 881	509 290	509 706	492 834	485 981	485 981	444 991	467 794	488 991
Debt impairment	(136 019)	(204 117)	9 340	274 733	202 712	202 712	225 087	238 753	254 533
Depreciation and amortisation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
Interest	57 200	89 003	158 839	178 824	184 846	184 846	191 420	214 616	230 061
Contracted services	453 658	580 306	603 400	475 795	584 436	584 436	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	–	–	–	–	–	–
Operational costs	333 965	336 284	329 401	389 896	398 934	398 934	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	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	6 008 928	6 288 641	6 623 362

The budgeted allocation for **employee related costs** for the 2025/26 financial year totals R 1 328 million, which equals 22,1% per cent of the total operating expenditure.

The collective agreement regarding salaries/wages came into operation on 1 July 2024 and shall remain in force until 30 June 2029 (**DMS 1695228**). This agreement sets out the salary increases for the 2025/26 to 2028/29 financial years.

Based on the agreement, the salary increases from 1 July 2025, will be determined based on the average CPI percentage for the period 1 February 2024 until 31 January 2025 plus zero comma seventy five per cent (0.75). This has been calculated at 5.01 per cent.

For budget purposes, a 5.25 per cent increase has been utilised.

No provision for any new or previously unfunded posts has been made in the 2025/26 MTREF.

For Councillors allowances, a 5% increase for them has also been provided for.

The challenge with the organizational structure is that it has no grading structure since 2000. For the size of the organisation required in this environment, this anomaly is a very serious risk. Consequently, over the years, positions which require highly skilled and competent officials will never be filled or retained appropriately i.e. at the mercy of an antiquated grading system. To exacerbate this situation even further Job Evaluation (JE) processes are embarked upon but are done out of context. At a recent Job Evaluation (JE) process meeting, representatives of SALGA confirmed that JE processes cannot proceed in the absence of a Municipal Grading.

The risk of this from a financial and service delivery perspective is that the municipality is forced to employ officials who potentially may not have the requisite skills to perform tasks appropriately this has a knock on effect on productivity and the standard of service delivery.

A further knock on effect is that basic maintenance is outsourced due to the inability of the Municipality been able to employ appropriate skills. As well known, emergency maintenance can never be scoped properly and therefore subject to commercial abuse both wittingly and unwittingly. These inefficiencies and potential fraud and corruption cost the Council many millions of rands. This mainly due to the lack of quality assurance, which is a management responsibility.

Evidence of the above risk can also be clearly observed in the extent to which basic service delivery functions are performed by contractors. This financial burden on consumers and ratepayers is clearly evident when adding the cost of contracted services to the employees' related benefits. This amount is R 1 820 million. For the 2025/26 year this makes up 49% of the Gross Income (Total Income Less Purchases) or 30 % of Expenditure Budget. This is an indication that the Municipality may lack the requisite skills for service delivery, therefore seeking relief through outsourcing.

One of the overriding solutions here is that of a Municipal Grading in the first instance and an organogram suited for such grading for the administration. Since 2000 the structure of the organogram is dictated by the influences of the different Councils over the years and different managers, hence no collectively and best practice structured organizational structure is necessarily in place for proper service delivery. The correct grading will rationalize this anomaly and ensure the trajectory of future posts created and filled is done properly.

The provision of debt impairment was determined based on an annual collection rate of 95 per cent and the Credit Control and Debt Management Policy of the City. For the 2025/26 financial year this amount is R225 million (R 202,7m Adjusted 2024/25). This increases being a clear indication of the effects of the current economic conditions and the partial implementation of credit control policy in the Traditional areas.

Provision for depreciation and asset impairment has been informed by the Municipality's Financial Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate at which an asset is consumed. Budget appropriations in this regard total R342,6 million for the 2025/26 financial and equates to 5,7 per cent of the total operating expenditure.

Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital). Finance charges on the budget make up 3,1 per cent (R191 million) of operating expenditure excluding annual redemption.

Bulk purchases are directly informed by the purchase of electricity from Eskom. This is budgeted for the 2025/26 to be R2 034 million.

Water Inventory. A significant improvement in change to the version 6.5 of *mSCOA* is the treatment of bulk purchase of water, which is no longer reflected as an expense, but rather as inventory item. The expenses are reflected as both that that is lost and that that is sold plus that that is consumed for municipal purposes, as from 1 July 2021.

Materials Inventory. Similarly, to Water Inventory, Materials and Suppliers, Consumable Stores and Finished Goods are only reflected as expenses when consumed. This business reform was always in place and does not alter municipal processes.

Contracted Services has decreased by 16 per cent from the Adjusted 2024/25. Emphasis is being placed on reducing reliance on contracted services. Contracted services together with Employee Related Costs amount to 30.3% (22.1% + 8.2%) of total operating cost. There is a direct relationship between the efficiency and effectiveness of personnel versus that of the private sector, with the common factor between both sectors lying with level of management of resources they have at their disposal.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

Losses comprises of the water losses that have arisen as a results of Inventory – Water.

Further details relating to contracted services can be seen in Table 74 MBRR SA1 (see pages 225 to 228).

The following figure gives a breakdown of the main expenditure categories for the 2025/26 financial year.

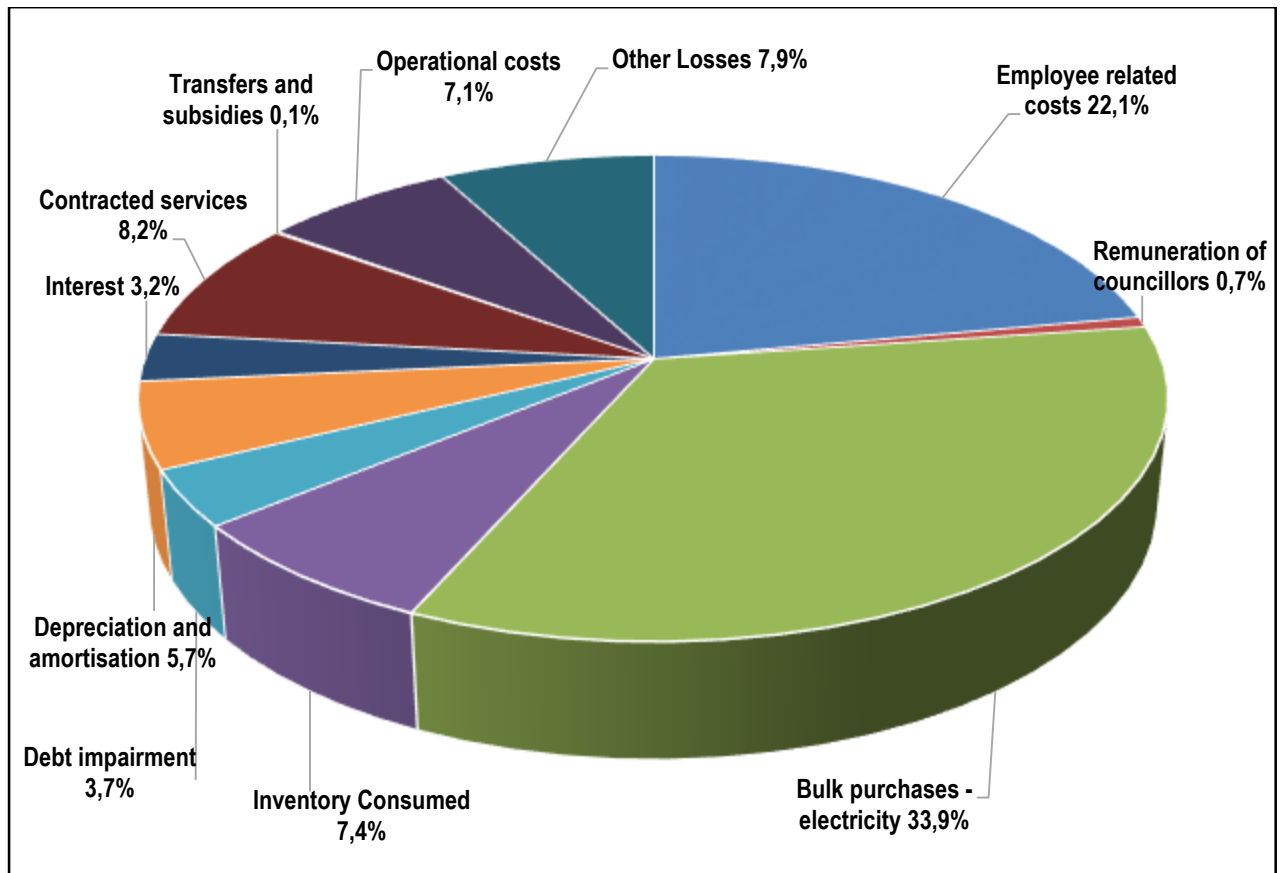


Figure 1 Main operational expenditure categories for the 2025/26 financial year

1.6.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the City's current infrastructure, the 2025/26 budget and MTREF provide for extensive growth in the area of asset maintenance. The weakness however in this environment is that there is no Municipal wide asset renewal strategy and repairs and maintenance plan of the City. Although there are software enablers in the Municipality that supports asset maintenance plans, however these are not effectively explored. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance:

Table 18 Operational repairs and maintenance

Description R thousand	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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand								
Repairs and Maintenance by Expenditure Item								
Employee related costs	220 438	245 860	96 504	370 577	370 577	390 032	409 534	430 011
Inventory Consumed (Project Maintenance)	74 449	98 706	89 872	100 324	94 330	95 998	101 277	104 316
Contracted Services	131 383	144 663	122 183	133 305	142 658	115 726	122 091	126 364
Operational Costs	207	5 961	5 159	3 156	11 877	10 478	10 394	10 584
Total Repairs and Maintenance Expenditure	426 478	495 190	313 719	607 362	619 441	612 233	643 296	671 274

During the compilation of the 2025/26 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the ageing of the City's infrastructure and historic deferred maintenance. The labour and transport component of the repairs and maintenance has increased significantly by 5.3 per cent in the 2025/26 financial year, from R 370 million to R 390 million. The materials and contracted services component combined has decreased by 11%. Departments are encouraged to utilise internal labour and transport instead of reliance on contracted services. There is a clear indication here that in the Repairs and Maintenance environment internal resources are not being deployed. If additional funding on the material component is required based on actual spending as at Mid-year, this will be considered in the 2025/26 Adjusted Budget.

In relation to the total operating expenditure, **repairs and maintenance** as a percentage of Total operating expenditure comprises the following **10.2; 10.2 and 10.1 per cent** of the respective financial years MTREF. In addition, repairs and maintenance as a percentage of PPE comprises of **7.5; 7.8 and 7.9 per cent** of the respective financial years MTREF. Even though the percentage of PPE equates to 7.6 per cent which is marginally below the National norm, it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure in the capital budget.

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

Table 19 Repairs and maintenance per asset class

Description R thousand	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
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
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
Rail Infrastructure	677	702	547	1 391	1 391	1 391	1 321	1 394	1 443
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
Sport and Recreation Facilities	1 262	874	919	2 429	2 283	2 283	2 372	2 497	2 598
Heritage assets	20	-	-	12	7	7	7	8	8
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
Housing	74	71	75	138	138	138	145	152	160
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
Total Repairs and Maintenance Expenditure	426 478	495 190	313 719	607 362	619 441	619 441	612 233	643 296	671 274
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%
R&M as % Operating Expenditure	10,1%	10,4%	6,0%	10,9%	11,0%	11,0%	13,8%	10,7%	10,7%

For the 2025/26 financial year, 66.6 per cent or R 407,6 million of total repairs and maintenance will be spent on infrastructure assets. Electrical infrastructure has received a significant proportion of this allocation totalling at 19.8 per cent (R 121,2 million) followed by Water infrastructure at 19.7 per cent (R 120 million), road transport infrastructure at 14.8 per cent (R 90,5 million), sanitation at 9.7 per cent (R 59 million) and storm water infrastructure at 2,4 per cent (R 14,7 million). Community assets has been allocated R 80 million of total repairs and maintenance equating to 13 per cent. Transport assets has been allocated R 80 million (13.2 per cent).

As alluded to in the observations of the organizational structure, the skills available in that structure and the extent to which outsourced work can be managed efficiently and effectively, will dictate whether assets management improves or deteriorates service delivery going forward.

1.7 Capital expenditure

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

Description R thousand	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
Capital Expenditure - Functional									
Governance and administration	79 665	115 145	19 609	58 787	65 895	65 895	22 265	29 702	30 182
Executive and council	–	37	82	36	52	52	22	27	28
Finance and administration	79 665	115 108	19 526	58 751	65 843	65 843	22 243	29 675	30 154
Community and public safety	46 713	208 301	123 243	32 483	46 126	46 126	41 582	34 071	34 936
Community and social services	11 897	34 022	54 051	9 249	11 136	11 136	9 045	11 988	12 246
Sport and recreation	34 586	172 966	68 300	19 361	31 118	31 118	28 923	17 713	18 244
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
Economic and environmental services	110 897	61 607	143 673	104 276	146 182	146 182	48 762	39 946	42 287
Planning and development	227	3 567	17 202	35 175	49 075	49 075	5	6	6
Road transport	110 671	57 312	121 552	69 023	97 029	97 029	48 424	31 772	34 111
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	294 891	323 661	330 478
Energy sources	129 162	76 094	91 515	76 690	76 690	76 690	49 111	52 846	47 267
Water management	263 240	406 171	301 685	246 309	202 882	202 882	136 959	160 143	157 039
Waste water management	38 476	130 494	97 218	64 815	65 815	65 815	101 336	100 700	115 753
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	1 488	1 912	1 945
Total Capital Expenditure - Functional	668 866	1 010 422	797 757	610 994	627 805	627 805	408 987	429 293	439 827
Funded by:									
National Government	114 973	216 497	237 263	218 503	226 376	226 376	227 359	225 544	230 842
Provincial Government	9 143	1 257	193	500	633	633	–	–	–
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	124 116	217 753	239 650	219 003	227 008	227 008	227 359	225 544	230 842
Borrowing	368 000	588 677	387 280	380 000	380 157	380 157	161 628	179 117	178 373
Internally generated funds	176 750	203 992	170 827	11 991	20 640	20 640	20 000	24 632	30 612
Total Capital Funding	668 866	1 010 422	797 757	610 994	627 805	627 805	408 987	429 293	439 827

Table 20 2025/26 Medium-term capital budget per vote

For 2025/26 an amount of R340 million has been appropriated for the development of infrastructure which represents 74 per cent of the total capital budget. In the outer years this amount totals R355 million, 83 per cent and R 361 million, 82 per cent respectively for each of the financial years. Water infrastructure receives the highest allocation of R 177,4 million in 2025/26 which equates to 52 per cent followed by road infrastructure at 15 per cent, R51,7 million, R48,5 million electrical infrastructure at 14 per cent, and then R25 million sanitation infrastructure at 7 per cent.

Total new assets represents 54 per cent or R 245 million of the total capital budget, whilst renewal and upgrade of existing assets represents 46 per cent or R 212 million of the total capital budget. The percentage allocation is consistent over the MTREF. The municipality is already moving in the direction of reducing expenditure on new asset and greater focus being place on existing assets, with special focus on infrastructure. It was encouraging to see that MFMA Circular 130 is guiding municipalities towards this direction, with the advice of 60 percent on renewal/upgrade of assets and 40 percent on new assets.

Further detail relating to asset classes and proposed capital expenditure is contained in Table 34 MBRR A9 (Asset Management) on pages 95 to 101. In addition to the MBRR Table A9, MBRR Tables 66 to 70 MBRR SA34a, b, c, d and e provides a detailed breakdown of the capital programme relating to new asset construction; capital asset renewal as well as operational repairs and maintenance by asset class (refer to pages 182 to 196).

Furthermore, pages 200 to 223 contain a detail breakdown of the capital budget per project over the medium-term.

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the MTREF.

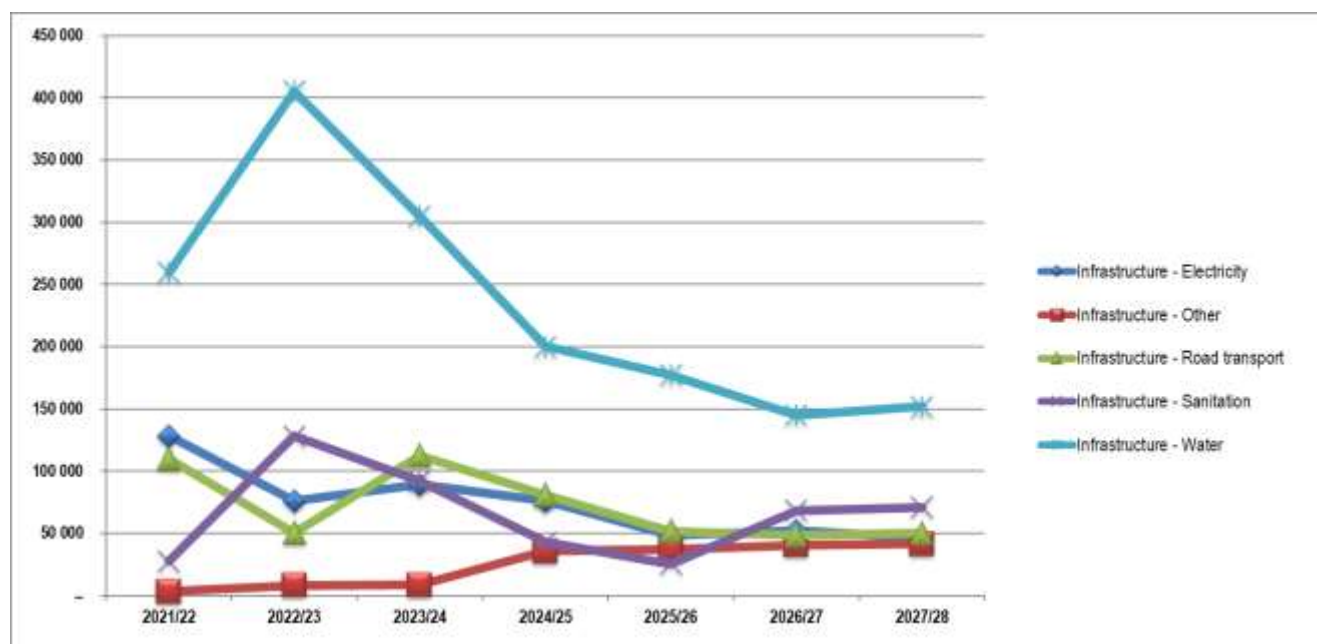


Figure 2 Capital Infrastructure Programme

1.8 Annual Budget Tables

The following pages present the ten **main** budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2025/26 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the following page.

Table 21 MBRR Table A1 - Budget Summary

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands									
<u>Financial Performance</u>									
Property rates	567 444	615 808	675 918	778 224	778 224	778 224	840 481	916 125	980 254
Service charges	2 428 566	2 614 424	2 826 118	3 439 006	3 174 047	3 174 047	3 555 609	3 758 388	4 006 843
Investment revenue	34 735	26 846	33 924	45 000	45 000	45 000	45 000	45 000	45 000
Transfers and subsidies - Operational	437 070	503 405	554 733	587 345	592 697	592 697	621 195	644 531	673 523
Other own revenue	806 659	854 961	917 015	749 877	748 072	748 072	800 631	834 875	897 757
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	5 862 917	6 198 918	6 603 376
Employee costs	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
Remuneration of councillors	30 528	32 724	30 597	35 203	38 433	38 433	41 753	43 842	46 035
Depreciation and amortisation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
Interest	57 200	89 003	158 839	178 824	184 846	184 846	191 420	214 616	230 061
Inventory Consumed and bulk purchases	1 698 852	1 760 030	2 038 091	2 294 865	2 288 011	2 288 011	2 479 465	2 653 460	2 809 949
Transfers and subsidies	9 279	8 772	8 927	7 582	6 432	6 432	7 293	7 294	7 512
Other expenditure	1 056 428	1 494 367	1 538 644	1 510 428	1 556 086	1 556 086	1 618 355	1 712 294	1 821 534
Total Expenditure	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)	57 670	(158 143)	(248 751)	9 534	(285 877)	(285 877)	(146 012)	(89 723)	(19 985)
Transfers and subsidies - capital (monetary allocations)	181 567	250 741	258 301	219 003	227 008	227 008	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)	81 347	135 821	210 857
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	240 865	92 598	9 550	228 537	(58 869)	(58 869)	81 347	135 821	210 857

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	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
<u>Capital expenditure & funds sources</u>									
Capital expenditure	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827
Transfers recognised - capital	124 116	217 753	239 650	219 003	227 008	227 008	227 359	225 544	230 842
Borrowing	368 000	588 677	387 280	380 000	380 157	380 157	210 000	179 117	178 373
Internally generated funds	176 750	203 992	170 827	11 991	20 640	20 640	20 000	24 632	30 612
Total sources of capital funds	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827
<u>Financial position</u>									
Total current assets	1 700 935	1 739 338	1 170 453	1 748 556	1 056 733	1 056 733	1 061 798	1 092 428	1 148 968
Total non current assets	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
Total current liabilities	946 939	1 040 860	951 141	1 195 867	1 010 696	1 010 696	1 026 350	1 103 694	1 186 035
Total non current liabilities	1 060 669	1 509 888	1 768 006	1 882 723	1 928 795	1 928 795	1 951 586	1 917 367	1 857 335
Community wealth/Equity	6 268 482	6 412 935	6 283 910	6 696 602	6 224 896	6 224 896	6 306 243	6 442 064	6 652 921
<u>Cash flows</u>									
Net cash from (used) operating	312 964	371 299	402 152	700 128	409 182	409 182	592 082	591 795	655 385
Net cash from (used) investing	(733 399)	(1 051 031)	(858 801)	(702 643)	(721 976)	(721 976)	(525 963)	(493 686)	(505 801)
Net cash from (used) financing	284 409	490 077	234 006	198 219	187 752	187 752	(8 413)	(7 135)	(33 109)
Cash/cash equivalents at the year end	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
<u>Cash backing/surplus reconciliation</u>									
Cash and investments available	684 864	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
Application of cash and investments	305 531	(149 935)	(110 547)	(187 924)	(18 491)	(18 491)	50 473	169 823	294 457
Balance - surplus (shortfall)	379 333	645 044	383 013	693 777	165 915	165 915	154 657	126 282	118 123

Table MBRR Table A1 - Budget Summary (continued)

Description R thousands	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
<u>Asset management</u>									
Asset register summary (WDV)	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
Depreciation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
Renewal and Upgrading of Existing Assets	257 003	475 509	384 349	275 502	317 609	317 609	212 160	227 312	227 996
Repairs and Maintenance	426 478	495 190	313 719	607 362	619 441	619 441	612 233	643 296	671 274
<u>Free services</u>									
Cost of Free Basic Services provided	216 250	51 926	131 191	412 911	412 911	412 911	441 736	458 626	475 198
Revenue cost of free services provided	113 342	97 066	113 154	359 217	373 292	373 292	398 573	423 188	447 665
<u>Households below minimum service level</u>									
Water:	-	-	-	2	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the City's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive indicates that the necessary cash resources are available to fund the Capital Budget.
4. The Cash backing/surplus reconciliation shows that the municipality has been paying attention to managing this aspect of its finances, and consequently its obligations are cash-backed. This places the municipality in a very positive financial position. To strengthen this favourable position, Council has adopted an Investment, Working Capital and Capital Replacement Reserves Policy.
5. Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase however it needs to be noted that this table does not cater for the cross subsidisation value of the lower end tariffs in the tiered structure of basic service charges. **This implies that the values reflected as Free Basic Services and the revenue cost are in reality much higher should one include the cross-subsidisation that takes place within the lower end of the tariffs, plus the fact the Free Basic Services cannot be delivered in the absence of all the services financed by Rates. In addition, the municipality continues to make progress in addressing service delivery backlogs.**

Table 22 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Functional Classification Description R thousand	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
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	8 973	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	256	818	5 679	9 903	5 815	5 815	5 969	6 268	6 461
Total Revenue - Functional	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

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

Functional Classification Description R thousand	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
<u>Expenditure - Functional</u>									
<i>Governance and administration</i>	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
<i>Community and public safety</i>	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
<i>Economic and environmental services</i>	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
<i>Trading services</i>	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
<i>Other</i>	12 372	27 857	29 409	33 300	35 613	35 613	35 823	37 219	37 644
Total Expenditure - Functional	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

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

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
2. **Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.**
3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that this is the case for Electricity and the Waste management functions only. As already noted above, the municipality has undertaken a detailed study to explore ways of improving efficiencies and provide a basis for re-evaluating the function's tariff structures. However, if the capital revenues (Transfers recognised – capital) is removed from the calculation of the surpluses for each trading service, water service is running at an R 106m deficit and Waste Water Services at a R 64,4m deficit.
4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources. **The major concern here is that all other services are now running at an R 146,5 million deficit. You will not notice this in Table A2 as the capital transfers distort the actual revenue. Refer to Table 26 for the actual calculation. This implies that the whole Municipality has a high risk dependency on Electricity Revenue and Waste Management, given that Water and Waste Water Management Trading services have deficits.**

Table 23 MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)

Functional Classification Description R thousand	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
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
<i>Mayor and Council</i>	1 941	345	852	532	532	532	706	742	774
<i>Municipal Manager, Town Secretary and Chief Executive</i>	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
<i>Administrative and Corporate Support</i>	2 686	241	1 099	532	532	532	917	962	1 010
<i>Asset Management</i>	312	31	109	68	68	68	81	86	90
<i>Finance</i>	625 226	673 271	937 995	1 057 620	1 060 311	1 060 311	1 137 577	1 224 779	1 300 673
<i>Fleet Management</i>	2 053	1 143	2 952	3 215	3 215	3 215	3 419	3 590	3 711
<i>Human Resources</i>	4 581	1 326	2 879	1 587	1 585	1 585	1 992	2 092	2 175
<i>Information Technology</i>	1 658	117	583	814	946	946	1 007	1 057	1 099
<i>Legal Services</i>	435	43	195	96	96	96	168	176	185
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	2 558	2 470	2 766	3 106	3 435	3 435	3 571	3 750	3 864
<i>Property Services</i>	1 110	677	432	465	465	465	465	488	503
<i>Risk Management</i>	249	12	80	27	28	28	59	61	65
<i>Security Services</i>	2 008	194	853	428	428	428	709	745	782
<i>Supply Chain Management</i>	9 437	1 880	2 533	2 319	2 967	2 967	3 784	3 971	4 107
<i>Valuation Service</i>	195	13	66	28	28	28	51	54	57
Internal audit	333	12	98	27	28	28	68	71	75
<i>Governance Function</i>	333	12	98	27	28	28	68	71	75

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Revenue - Functional									
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
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	1 223	609	762	1 002	852	852	903	948	983
<i>Community Halls and Facilities</i>	5 836	1 131	2 613	2 935	2 935	2 935	3 776	3 965	3 106
<i>Cultural Matters</i>	81	5	22	10	10	10	16	17	17
<i>Disaster Management</i>	122	6	41	14	14	14	30	31	33
<i>Libraries and Archives</i>	15 169	12 974	13 651	13 865	13 966	13 966	14 988	15 562	16 284
<i>Museums and Art Galleries</i>	614	204	351	318	318	318	374	370	387
Sport and recreation	29 470	27 521	26 852	13 277	25 077	25 077	27 516	17 121	17 730
<i>Beaches and Jetties</i>	889	111	381	321	321	321	405	425	445
<i>Community Parks (including Nurseries)</i>	7 762	6 517	13 644	9 540	9 540	9 540	11 633	12 215	12 642
<i>Recreational Facilities</i>	12 253	19 277	10 719	1 485	1 485	1 485	1 840	1 932	2 008
<i>Sports Grounds and Stadiums</i>	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
<i>Fire Fighting and Protection</i>	7 947	1 379	5 350	1 933	2 394	2 394	3 349	3 516	3 672
<i>Police Forces, Traffic and Street Parking Control</i>	27 740	9 011	9 421	9 429	5 655	5 655	5 624	5 906	6 182
Housing	83 210	131 599	135 482	71 029	72 744	72 744	68 203	77 851	99 004
<i>Housing</i>	83 210	131 599	135 482	71 029	72 744	72 744	68 203	77 851	99 004
Health	156	–	349	–	–	–	87	91	96
<i>Health Services</i>	156	–	349	–	–	–	87	91	96

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Revenue - Functional									
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
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
Town Planning, Building Regulations and Enforcement, and City Engineer	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
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
Pollution Control	334	79	100	66	66	66	80	84	88

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Revenue - Functional									
<i>Trading services</i>	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
<i>Electricity</i>	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
<i>Street Lighting and Signal Systems</i>	1 609	2 083	5 255	5 230	5 230	5 230	667	5 701	735
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
<i>Water Treatment</i>	4 644	297	675	3 160	3 161	3 161	3 050	3 202	3 310
<i>Water Distribution</i>	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
Waste water management	309 748	349 473	271 260	292 822	263 693	263 693	312 824	337 078	352 974
<i>Public Toilets</i>	134	12	56	27	27	27	44	48	50
<i>Sewerage</i>	300 684	347 918	270 416	291 939	255 540	255 540	312 030	336 243	352 098
<i>Storm Water Management</i>	104	219	29	485	7 755	7 755	24	25	26
<i>Waste Water Treatment</i>	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
<i>Solid Waste Removal</i>	193 645	204 883	222 890	240 789	237 370	237 370	246 778	267 089	279 834
<i>Street Cleaning</i>	5 089	689	1 954	1 177	1 777	1 777	1 671	1 754	1 842
<i>Other</i>	256	818	5 679	9 903	5 815	5 815	5 969	6 268	6 461
Air Transport	–	678	5 473	9 617	5 617	5 617	5 842	6 134	6 322
Licensing and Regulation	112	121	137	246	158	158	66	69	72
Tourism	144	19	69	41	41	41	61	64	67
Total Revenue - Functional	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

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
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
<i>Mayor and Council</i>	(18 828)	(9 364)	(8 449)	1 530	14 229	14 229	951	993	1 036
<i>Municipal Manager, Town Secretary and Chief Executive</i>	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
<i>Administrative and Corporate Support</i>	(632)	(3 840)	2 952	1 397	1 357	1 357	1 563	1 678	1 752
<i>Asset Management</i>	2 583	2 658	2 404	3 181	2 080	2 080	4 552	4 712	4 923
<i>Finance</i>	(60 410)	(67 088)	(106 074)	20 856	(18 948)	(18 948)	23 905	24 734	26 835
<i>Fleet Management</i>	58 339	94 969	103 710	28 054	33 703	33 703	17 741	18 427	(6 167)
<i>Human Resources</i>	11 162	4 307	5 703	12 177	10 017	10 017	13 847	10 793	11 575
<i>Information Technology</i>	56 365	84 993	167 713	53 997	179 867	179 867	53 521	54 123	60 174
<i>Legal Services</i>	8 119	9 168	12 856	–	(1 582)	(1 582)	(3 440)	–	–
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	7 881	7 887	9 179	9 690	9 099	9 099	10 465	10 851	11 314
<i>Property Services</i>	(424)	(1 030)	2 849	747	709	709	876	896	1 573
<i>Risk Management</i>	2 936	4 210	4 608	6 210	5 995	5 995	4 060	4 205	9 623
<i>Security Services</i>	25 630	30 887	38 461	37 445	46 012	46 012	36 692	38 407	40 460
<i>Supply Chain Management</i>	(8 298)	(7 164)	4 081	(3 322)	(5 399)	(5 399)	2 501	2 590	2 952
<i>Valuation Service</i>	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
<i>Governance Function</i>	1 977	2 720	352	176	192	192	149	155	167

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Expenditure - Functional									
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
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	14 971	15 141	14 941	16 127	16 901	16 901	18 366	19 227	21 206
<i>Community Halls and Facilities</i>	57 176	67 653	77 802	74 330	73 619	73 619	80 470	83 007	85 527
<i>Cultural Matters</i>	4 642	5 584	4 073	7 453	6 767	6 767	4 275	4 347	4 531
<i>Disaster Management</i>	2 268	3 679	2 504	4 188	3 534	3 534	3 804	3 948	4 099
<i>Libraries and Archives</i>	35 041	36 853	42 026	43 565	44 005	44 005	50 426	51 956	53 588
<i>Museums and Art Galleries</i>	3 648	3 834	4 093	4 512	4 338	4 338	4 743	4 968	5 256
Sport and recreation	189 387	192 297	204 502	223 320	225 881	225 881	235 311	243 367	255 107
<i>Beaches and Jetties</i>	19 698	19 645	20 634	24 481	26 475	26 475	27 042	28 411	31 718
<i>Community Parks (including Nurseries)</i>	89 296	92 139	100 148	110 016	105 029	105 029	113 128	117 386	122 639
<i>Recreational Facilities</i>	41 643	41 937	42 345	46 442	51 703	51 703	54 486	56 329	65 367
<i>Sports Grounds and Stadiums</i>	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
<i>Fire Fighting and Protection</i>	87 458	106 814	118 359	122 121	119 999	119 999	130 801	136 423	144 828
<i>Licensing and Control of Animals</i>	574	766	919	1 037	1 037	1 037	972	978	1 015
<i>Police Forces, Traffic and Street Parking Control</i>	87 101	81 462	85 378	100 977	105 558	105 558	101 089	104 562	109 592
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
Health	2 798	4 480	6 416	7 182	7 063	7 063	6 911	7 208	7 590
<i>Health Services</i>	2 798	4 480	6 416	7 182	7 063	7 063	6 911	7 208	7 590

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Expenditure - Functional									
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
Billboards	2 453	1 862	1 903	2 526	2 633	2 633	1 839	1 914	2 007
Corporate Wide Strategic Planning (IDPs, LEDs)	21 620	21 054	24 713	24 643	24 200	24 200	26 564	27 493	28 745
Development Facilitation	3 859	4 235	5 726	4 669	4 682	4 682	5 461	5 755	6 011
Economic Development/Planning	25 481	26 057	138 343	30 928	29 525	29 525	51 579	53 511	57 109
Town Planning, Building Regulations and Enforcement, and City Engineer	20 092	23 143	25 122	27 048	27 823	27 823	29 498	30 406	32 825
Project Management Unit	8 299	8 605	6 042	12 700	14 886	14 886	14 455	11 099	11 916
Road transport	240 168	263 851	305 702	309 859	296 594	296 594	327 822	320 806	313 730
Public Transport	2 982	3 933	4 586	5 471	5 061	5 061	5 117	5 362	5 648
Road and Traffic Regulation	19 388	19 457	21 368	22 145	20 944	20 944	23 716	24 582	27 128
Roads	212 753	236 108	274 218	257 747	259 324	259 324	293 851	285 574	277 019
Taxi Ranks	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
Coastal Protection	–	49	32	5	6 805	6 805	9	58	106
Pollution Control	8 596	7 392	5 930	8 274	7 021	7 021	9 118	9 378	9 180

**Table MBRR Table A2A - Budgeted Financial Performance (revenue and expenditure by standard classification - Detail)
(continued)**

Functional Classification Description R thousand	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
Expenditure - Functional									
<i>Trading services</i>	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
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
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>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
<i>Other</i>	12 372	27 857	29 409	33 300	35 613	35 613	35 823	37 219	37 644
Air Transport	7 030	23 165	25 038	28 295	30 626	30 626	30 797	32 000	32 229
Licensing and Regulation	1 901	1 474	1 062	1 492	1 454	1 454	1 272	1 305	1 340
Tourism	3 442	3 218	3 308	3 513	3 533	3 533	3 755	3 914	4 075
Total Expenditure - Functional	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

Table 24 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	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
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
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	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

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

Vote Description R thousand	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
<u>Expenditure by Vote to be appropriated</u>									
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	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

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

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the City. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table 25 MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail)

Vote Description R thousand	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
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 - FX003001003 - Pollution Control (Environmental Protection) - AR	334	79	100	66	66	66	80	84	88
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	1 110	677	432	465	465	465	465	488	503
1.11 - FX009001004 - 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) - DE	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	1 940	1 943
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	193 645	204 883	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	1 177	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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
Revenue by Vote									
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) - AA	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	–	–	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 - 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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote									
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	1 887 509	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	5 530	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	2 053	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) - CF	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	1 316	723	453	453	453	552	580	597
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	17 185
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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
Revenue by Vote									
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	124	12	29	27	27	27	15	16	17
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) - BB	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	27	28	28	68	71	75
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	–	–	24	–	–	–	29	31	32
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	287	–	91	–	–	–	72	76	79
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	435	43	195	96	96	96	168	176	185
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	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
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	4 644	297	675	3 160	3 161	3 161	3 050	3 202	3 310
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	381	7 178	127	735	735	735	97	101	107
Total Revenue by Vote	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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
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) - EE	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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
Expenditure by Vote									
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) - AA	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 Sportfields (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	4 922
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	3 360	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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
Expenditure by Vote									
Vote 8 - FINANCIAL SERVICES	(66 125)	(71 593)	(99 588)	20 716	(22 268)	(22 268)	30 958	32 036	34 710
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	(68 262)	(76 421)	(116 605)	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	1 392 884	1 547 331	1 824 264	1 824 039	1 824 039	2 058 902	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	388 206	407 884	432 712
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	15 565	14 402	17 907	17 395	17 930	17 930	20 762	21 407	22 298
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	23 486	22 759	26 868	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) - CF	(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	32 187	30 684	32 370	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	85 438	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

Table MBRR Table A3A - Budgeted Financial Performance (revenue and expenditure by municipal vote - Detail) (continued)

Vote Description R thousand	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
Expenditure by Vote									
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	7 236	6 394	4 038	9 914	13 131	13 131	10 644	10 991	11 803
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	8 773	7 994	7 991	9 849	13 775	13 775	10 600	10 945	11 754
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	(1 537)	(1 601)	(3 953)	65	(643)	(643)	44	46	48
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
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	(18 828)	(9 364)	(8 449)	1 530	14 229	14 229	951	993	1 036
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	3 302	5 105	3 004	4 582	4 230	4 230	4 407	4 576	4 778
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	3 462	7 166	8 049	10 395	9 994	9 994	10 116	10 509	10 985
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	3 489	3 474	4 256	4 663	4 549	4 549	5 016	5 183	5 404
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	5 051	5 715	6 613	8 502	6 754	6 754	8 996	9 389	9 854
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	(288)	(511)	(203)	27	2 457	2 457	25	26	27
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	3 810	3 127	4 446	4 233	4 991	4 991	5 519	5 726	5 995
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BB	7 881	7 887	9 179	9 690	9 099	9 099	10 465	10 851	11 314
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	5 493	5 821	7 208	8 310	7 907	7 907	8 164	8 470	8 874
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	2 936	4 210	4 608	6 210	5 995	5 995	4 060	4 205	9 623
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	1 977	2 720	352	176	192	192	149	155	167
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	2 076	3 350	978	978	1 156	1 210	1 285
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	3 215	4 013	2 662	3 423	2 998	2 998	2 462	2 580	2 726
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	8 119	9 168	12 856	-	(1 582)	(1 582)	(3 440)	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	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
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	25 183	(3 733)	(2 160)	(4 873)	(6 522)	(6 522)	188	197	205
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	19 118	35 371	18 091	20 863	24 341	24 341	20 062	16 371	11 705
Total Expenditure by Vote	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

Table 26 Surplus/ (Deficit) calculations for the trading services

Description R thousand	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
Electricity and Energy Sources									
Total revenue (excl capital grants and transfers)	1 678 654	1 865 431	2 086 469	2 600 886	2 408 521	2 408 521	2 710 996	2 855 859	3 031 477
Operating Expenditure	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
Surplus/(Deficit) for the year	124 795	168 175	194 579	227 650	99 416	99 416	136 452	103 052	110 509
Percentage Surplus	7,4%	9,0%	9,3%	8,8%	4,1%	4,1%	5,0%	3,6%	3,6%
Water Management									
Total revenue (excl capital grants and transfers)	1 256 578	1 298 716	1 181 770	1 287 663	1 217 071	1 217 071	1 280 876	1 390 375	1 492 585
Operating Expenditure	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
Surplus/(Deficit) for the year	116 736	(74 352)	(104 699)	8 017	(53 679)	(53 679)	(105 906)	(53 580)	(32 501)
Percentage Surplus	9,3%	(5,7%)	(8,9%)	0,6%	(4,4%)	(4,4%)	(8,3%)	(3,9%)	(2,2%)
Waste water management									
Total revenue (excl capital grants and transfers)	295 969	316 458	239 538	254 798	256 423	256 423	296 824	287 217	300 879
Operating Expenditure	303 419	286 526	336 418	347 628	351 522	351 522	361 260	365 684	382 823
Surplus/(Deficit) for the year	(7 450)	29 932	(96 880)	(92 830)	(95 098)	(95 098)	(64 436)	(78 467)	(81 944)
Percentage Surplus	(2,5%)	9,5%	(40,4%)	(36,4%)	(37,1%)	(37,1%)	(21,7%)	(27,3%)	(27,2%)
Waste management									
Total revenue (excl capital grants and transfers)	198 573	203 766	222 617	231 362	231 962	231 962	245 748	258 871	271 257
Operating Expenditure	168 832	170 884	191 321	211 813	204 458	204 458	211 335	214 219	232 267
Surplus/(Deficit) for the year	29 742	32 882	31 296	19 549	27 503	27 503	34 413	44 652	38 990
Percentage Surplus	15,0%	16,1%	14,1%	8,4%	11,9%	11,9%	14,0%	17,2%	14,4%
Rates and other Services									
Total revenue (excl capital grants and transfers)	844 698	931 073	1 277 314	1 224 743	1 224 063	1 224 063	1 328 473	1 406 596	1 507 178
Operating Expenditure	1 050 851	1 245 853	1 550 360	1 377 594	1 488 083	1 488 083	1 475 008	1 511 976	1 562 218
Surplus/(Deficit) for the year	(206 153)	(314 780)	(273 046)	(152 852)	(264 019)	(264 019)	(146 535)	(105 380)	(55 040)
Percentage Surplus	(24,4%)	(33,8%)	(21,4%)	(12,5%)	(21,6%)	(21,6%)	(11,0%)	(7,5%)	(3,7%)
Total									
Surplus/(Deficit) for the year	57 670	(158 143)	(248 751)	9 534	(285 877)	(285 877)	(146 012)	(89 723)	(19 985)

1. It needs to be noted that surpluses/deficits reflected above **exclude** capital revenues (Transfers recognised – capital), which shows the real picture of the actual operational surpluses for all trading services.
2. The electricity trading surplus over the 2025/26 MTREF is 5 per cent or R136,4 million and decreases to 3.6 per cent in 2027/28 or R 110 million.
3. The deficit on the water management account amounts to R 106 million (8.3 per cent) in the 2025/26 financial year and increases to a lower deficit of 2.2 per cent in 2027/28 or R 32,5 million. The major challenge here is that the level of water loss resulting in non-revenue water is too high,

currently sitting at 61%. The Water Service is a Trading Service and should be making at least a 10% profit to build reserves and contribute to the deficit in the Rates funded departments.

4. The deficit of R 64,4 million on Waste Water Management is of concern and efforts will need to be made to reduce this deficit in the coming MTREF by reducing costs therefore the introduction of more efficient and effective operations.
5. The surplus on the waste management amounts to R 34,4 million (14 per cent) in the 2025/26 financial year and improves to a marginally higher surplus of R 38,9 million (14.4 per cent) in 2027/28. This is a positive and the Department needs to be commended accordingly

Table 27 Surplus/ (Deficit) calculations for other services funded primarily by Rates

Description	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
Governance and administration									
Total revenue (excl capital grants and transfers)	656 008	680 825	951 847	1 071 138	1 074 805	1 074 805	1 155 024	1 243 096	1 319 664
Operating Expenditure	118 309	190 617	282 634	223 893	333 218	333 218	217 512	224 667	220 759
Surplus/(Deficit) for the year	537 700	490 208	669 213	847 245	741 587	741 587	937 512	1 018 429	1 098 906
Percentage Surplus	82,0%	72,0%	70,3%	79,1%	69,0%	69,0%	81,2%	81,2%	81,9%
Community and public safety									
Total revenue (excl capital grants and transfers)	72 046	34 661	51 048	42 782	39 420	39 420	45 452	47 528	48 490
Operating Expenditure	485 066	518 564	561 013	604 812	608 702	608 702	637 168	659 988	692 338
Surplus/(Deficit) for the year	(413 020)	(483 903)	(509 965)	(562 030)	(569 281)	(569 281)	(591 716)	(612 460)	(643 848)
Percentage Surplus/ (Deficit)	(573,3%)	(1396,1%)	(999,0%)	(1313,7%)	(1444,1%)	(1444,1%)	(1301,8%)	(1301,8%)	(1288,6%)
Economic and environmental services									
Total revenue (excl capital grants and transfers)	33 178	83 169	133 258	30 391	31 779	31 779	53 826	31 853	33 560
Operating Expenditure	330 567	356 248	513 513	420 651	414 170	414 170	466 345	460 420	461 628
Surplus/(Deficit) for the year	(297 389)	(273 079)	(380 255)	(390 260)	(382 391)	(382 391)	(412 519)	(428 567)	(428 068)
Percentage Surplus/ (Deficit)	(896,4%)	(328,3%)	(285,4%)	(1284,1%)	(1203,3%)	(1203,3%)	(766,4%)	(766,4%)	(1345,5%)
Housing									
Total revenue (excl capital grants and transfers)	83 210	131 599	135 482	71 029	72 744	72 744	68 203	77 851	99 004
Operating Expenditure	104 537	152 567	163 791	94 939	96 380	96 380	118 160	129 683	149 850
Surplus/(Deficit) for the year	(21 327)	(20 968)	(28 309)	(23 910)	(23 636)	(23 636)	(49 957)	(51 832)	(50 846)
Percentage Surplus/ (Deficit)	(25,6%)	(15,9%)	(20,9%)	(33,7%)	(32,5%)	(32,5%)	(73,2%)	(73,2%)	(66,6%)
Other									
Total revenue (incl capital grants and transfers)	256	818	5 679	9 403	5 315	5 315	5 969	6 268	6 461
Operating Expenditure	12 372	27 857	29 409	33 300	35 613	35 613	35 823	37 219	37 644
Surplus/(Deficit) for the year	(12 116)	(27 039)	(23 730)	(23 897)	(30 297)	(30 297)	(29 854)	(30 951)	(31 183)
Percentage Surplus/ (Deficit)	(4732,2%)	(3304,7%)	(417,8%)	(254,1%)	(570,0%)	(570,0%)	(500,2%)	(500,2%)	(493,8%)
Consolidated Surplus/(Deficit) for the year	(206 153)	(314 780)	(273 046)	(152 852)	(264 019)	(264 019)	(146 535)	(105 380)	(55 040)

1. This table highlights the extent of cross-subsidisation from the trading services to the Community and public safety, Economic and environmental and Housing services. These services are running at a R146,5 million deficit. Ideally they should just breakeven or have a marginal surplus.

2. This implies that the whole Municipality has a high risk dependency on Electricity. The concern here is confined to all services funded by Rates plus the added burden that Water and Waste Water Management trading services do not make material surpluses to cushion the situation.
3. Although this deficit is a serious concern, a positive trend that is developing can be seen in the Rates Revenue contribution to the municipal income base which has surpassed the gross contribution made by Electricity.
4. Although Council has received Level II Accreditation, the subsidisation of Housing services can be construed as an “unfunded” mandate.

Table 28 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Revenue									
Exchange Revenue									
Service charges - Electricity	1 660 357	1 852 044	2 025 107	2 542 822	2 348 457	2 348 457	2 647 650	2 789 564	2 962 238
Service charges - Water	557 136	547 397	562 176	643 500	572 907	572 907	638 791	683 507	745 022
Service charges - Waste Water Management	108 153	107 728	121 497	132 282	132 282	132 282	141 541	150 034	157 535
Service charges - Waste Management	102 920	107 256	117 338	120 402	120 402	120 402	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	72 919	83 026	104 458
Agency services	4 692	6 539	8 948	8 365	8 365	8 365	8 365	8 365	9 047
Interest earned from Receivables	387	–	1	29	29	29	29	29	30
Interest earned from Current and Non Current Assets	34 735	26 846	33 924	45 000	45 000	45 000	45 000	45 000	45 000
Rent on Land	1 225	1 876	1 925	1 912	2 812	2 812	2 924	3 070	3 163
Rental from Fixed Assets	6 929	8 396	15 541	19 840	16 265	16 265	19 839	20 832	20 450
Operational Revenue	4 923	21 158	16 894	11 627	15 736	15 736	15 824	16 615	17 114
Non Exchange Revenue									
Property rates	567 444	615 808	675 918	778 224	778 224	778 224	840 481	916 125	980 254
Surcharges and Taxes	16 039	7 668	10 042	6 208	7 833	7 833	7 886	8 281	8 529
Fines, penalties and forfeits	31 900	17 165	9 928	12 284	5 314	5 314	5 526	5 802	5 976
Licences or permits	2 877	3 291	3 552	3 632	3 632	3 632	3 632	3 813	4 004
Transfer and subsidies - Operational	437 070	503 405	554 733	587 345	592 697	592 697	621 195	644 531	673 523
Interest	–	–	1 335	870	1 870	1 870	1 870	1 870	1 926
Gains on disposal of Assets	140	55 710	98 653	–	–	–	–	–	–
Other Gains	646 665	594 927	609 104	609 585	609 590	609 590	661 816	683 172	723 061
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	5 862 917	6 198 918	6 603 376
Expenditure									
Employee related costs	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
Remuneration of councillors	30 528	32 724	30 597	35 203	38 433	38 433	41 753	43 842	46 035
Bulk purchases - electricity	1 151 971	1 250 740	1 528 385	1 802 031	1 802 031	1 802 031	2 034 474	2 185 666	2 320 958
Inventory Consumed	546 881	509 290	509 706	492 834	485 981	485 981	444 991	467 794	488 991
Debt impairment	(136 019)	(204 117)	9 340	274 733	202 712	202 712	225 087	238 753	254 533
Depreciation and amortisation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
Interest	57 200	89 003	158 839	178 824	184 846	184 846	191 420	214 616	230 061
Contracted services	453 658	580 306	603 400	475 795	584 436	584 436	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	–	–	–	–	–	–
Operational costs	333 965	336 284	329 401	389 896	398 934	398 934	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	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	6 008 928	6 288 641	6 623 362
Surplus/(Deficit)	57 670	(158 143)	(248 751)	9 534	(285 877)	(285 877)	(146 012)	(89 723)	(19 985)
Transfers and subsidies - capital (monetary allocations)	181 567	250 741	258 301	219 003	227 008	227 008	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)	81 347	135 821	210 857
Surplus/(Deficit) for the year	240 865	92 598	9 550	228 537	(58 869)	(58 869)	81 347	135 821	210 857

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R5,8 billion in 2025/26 and escalates to R6,1 billion by 2026/27 and R6,6 billion by 2027/28. This represents a year-on-year increase of 9,83 per cent for the 2025/26 financial year from the 2024/25 Adjusted Budget and 5,73 per cent for the 2026/27 financial year and 6,52 per cent for the 2027/28 financial year.
2. Revenue to be generated from Property Rates is R 840 million in the 2025/26 financial year and increases to R 916 million by 2026/27 which represents 14 per cent of the operating revenue base of the City and therefore remains significant source of funding for the municipality. It remains relatively constant over the medium-term and tariff increases which have been factored in at 15 per cent for the respective financial years of the MTREF.
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 3,5 billion for the 2025/26 financial year and increasing to R4 billion by 2027/28. For the 2025/26 financial year services charges amount to 61 per cent of the total revenue base, and a slight economic growth has been built into these revenue figures. It is anticipated that the economy will improve slightly in the coming financial years.
4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real term the grants receipts from national government has increased over the MTREF by 5 per cent for the 2025/26 year, 4 per cent for the 2026/27 year and 4 per cent for the 2027/28 year.
5. The following graph illustrates the major expenditure items per type.

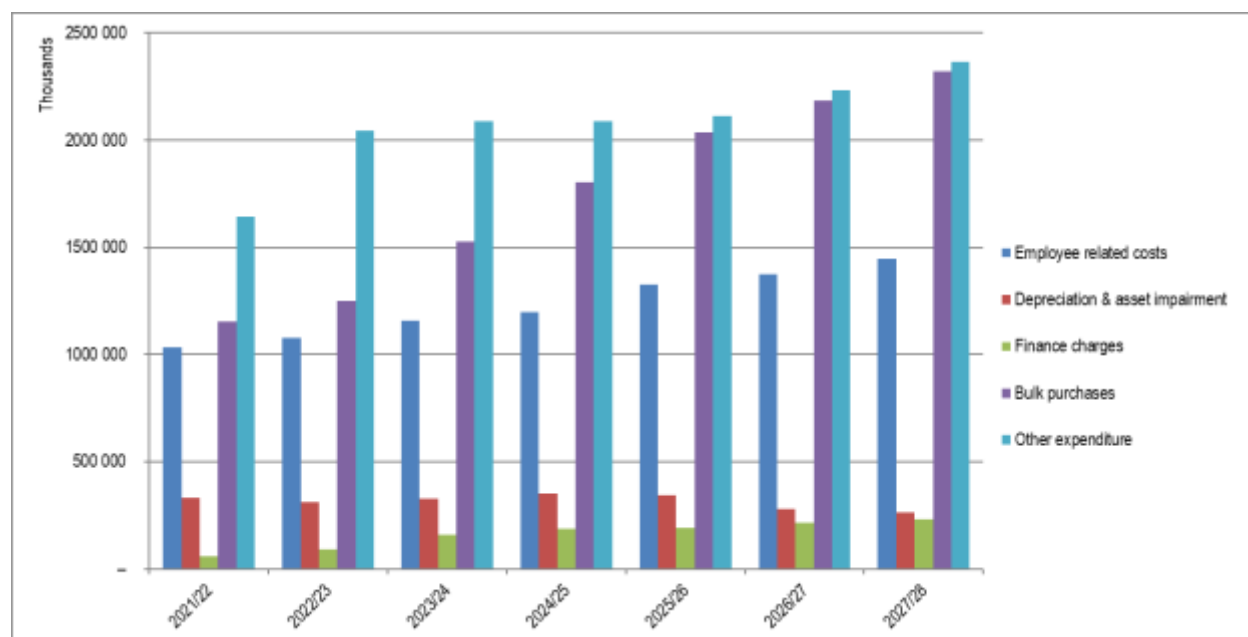
**Figure 3 Expenditure by major type**

Table 29 MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

Vote Description R thousand	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
Capital expenditure - Vote									
Multi-year expenditure to be appropriated									
Vote 1 - CITY DEVELOPMENT	227	3 715	20 038	38 443	52 343	52 343	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	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	29 201	17 366	17 961
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 033	30 292	59 200	8 599	8 785	8 785	8 685	12 293	12 508
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	41 073	49 508	397	30 155	30 408	30 408	10 311	14 014	14 216
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	–	–	–	–	–	–	–	–	–
Vote 8 - FINANCIAL SERVICES	51	158	16	109	78	78	872	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	131 026	82 118	93 569	81 172	86 628	86 628	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	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	4 000	13 042	14 151
Capital multi-year expenditure sub-total	626 159	922 277	762 045	565 992	586 494	586 494	442 788	403 206	410 546

Table MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote Description R thousand	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
Capital expenditure - Vote									
Single-year expenditure to be appropriated									
Vote 1 - CITY DEVELOPMENT	–	–	1 458	–	–	–	–	–	–
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	229	905	730	58	58	58	137	–	–
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	41	98	107	64	85	85	17	46	42
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 832	4 459	9 051	373	628	628	400	1 687	1 743
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	550	14 436	4 439	8 417	10 114	10 114	1 200	–	–
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	5 169	8 440	4 236	4 570	4 627	4 627	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	–	–	–
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	31 256	50 768	12 576	19 230	20 594	20 594	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	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	–	–	–
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	14 571	26 087	29 281
Total Capital Expenditure - Vote	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

Table MBRR Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source (continued)

Vote 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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Capital Expenditure - Functional									
Governance and administration	79 665	115 145	19 609	58 787	65 895	65 895	23 812	29 672	30 150
Executive and council	–	37	82	36	52	52	–	–	–
Finance and administration	79 665	115 108	19 526	58 751	65 843	65 843	23 812	29 672	30 150
Community and public safety	46 713	208 301	123 243	32 483	46 126	46 126	41 414	33 804	34 713
Community and social services	11 897	34 022	54 051	9 249	11 136	11 136	8 878	11 821	12 073
Sport and recreation	34 586	172 966	68 300	19 361	31 118	31 118	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
Economic and environmental services	110 897	61 607	143 673	104 276	146 182	146 182	95 841	58 563	60 292
Planning and development	227	3 567	17 202	35 175	49 075	49 075	43 000	–	–
Road transport	110 671	57 312	121 552	69 023	97 029	97 029	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	294 607	305 341	312 727
Energy sources	129 162	76 094	91 515	76 690	76 690	76 690	49 111	52 846	47 267
Water management	263 240	406 171	301 685	246 309	202 882	202 882	178 662	155 131	157 027
Waste water management	38 476	130 494	97 218	64 815	65 815	65 815	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	1 685	1 912	1 945
Total Capital Expenditure - Functional	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827
Funded by:									
National Government	114 973	216 497	237 263	218 503	226 376	226 376	227 359	225 544	230 842
Provincial Government	9 143	1 257	193	500	633	633	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	2 194	–	–	–	–	–	–
Transfers recognised - capital	124 116	217 753	239 650	219 003	227 008	227 008	227 359	225 544	230 842
Borrowing	368 000	588 677	387 280	380 000	380 157	380 157	210 000	179 117	178 373
Internally generated funds	176 750	203 992	170 827	11 991	20 640	20 640	20 000	24 632	30 612
Total Capital Funding	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, functional classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by functional classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations. In relation to multi-year appropriations, for 2025/26 R 443 million has been allocated of the total R457 million capital budget, which totals 97 per cent. This allocation decreases to R 403 million in 2026/27 and increases further to R 410 million in 2027/28.
3. Single-year capital expenditure has been appropriated at R 14 million for the 2025/26 financial year and increases to levels of R 26 million in the 2026/2027 year and R 29 million in the 2027/28 year.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the City. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
5. The capital programme is funded from national and provincial grants and transfers, borrowing and internally generated funds from current year surpluses. For 2025/26, capital transfers totals R 227 million (50 per cent) and increases to R 231 million in the 2027/28 financial year (53 per cent). Borrowing has been provided at R 210 million for 2025/26, R 179 million for 2026/27 and R 178 million for 2027/28. Internally generated funding totaling R 20 million, R 25 million and R 31 million for each of the respective financial years of the MTREF.

Table 30 MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 1 - CITY DEVELOPMENT	227	3 715	20 038	38 443	52 343	52 343	45 858	3 573	3 638
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	3 198	3 198	3 198	2 801	3 501	3 565
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	227	3 529	17 202	35 167	49 067	49 067	43 000	-	-
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	186	2 836	78	78	78	57	72	73
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit- Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	713	8 101	11 615	30 835	28 116	28 116	8 460	12 691	13 154
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	-	-	-	-	-	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	-	406	81	630	630	630	676	844	860
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	-	5 860	9 375	15 000	15 700	15 700	300	1 875	1 875
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	552	1 835	1 936	15 205	11 786	11 786	7 484	9 972	10 419
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	161	-	223	-	-	-	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	-	-	-	25	13	13	-	13	8
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	-	-	-	-	-	-	-	-	-
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	-	-	-	-	-	-	-	-	-
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	-	-	25	13	13	-	13	8
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	36 051	168 606	68 338	23 607	35 109	35 109	29 201	17 366	17 961
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	—	—	—	400	400	400	78	47	154
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	1 784	99	4 743	4 201	4 201	4 201	—	—	—
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	1 098	—	—	—	—	—	200	100	93
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	—	—	—	—	—	—	—	—	—
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	—	—	—	—	—	—	—	—	—
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	—	—	—	—	—	—	—	—	—
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	—	—	—	178	170	170	48	48	49
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	—	—	—	1 000	1 000	1 000	1 194	700	700
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	—	—	—	—	—	—	—	—	—
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	—	—	—	—	—	—	—	—	—
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	22 570	26 828	11 031	3 200	2 910	2 910	2 575	2 575	2 652
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	6 752	11 350	12 307	2 000	2 000	2 000	1 900	1 900	1 957
4.13 - FX013002004002 - Sports Grounds and Stadiums - Stadiums (Sport and Recreation) - DB	3 848	130 330	40 257	12 628	24 428	24 428	23 207	11 997	12 357
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	8 033	30 292	59 200	8 599	8 785	8 785	8 685	12 293	12 508
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	8 034	19 516	46 387	4 600	4 786	4 786	7 000	10 381	10 563
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	(0)	—	—	—	—	—	—	—	—
5.3 - FX009001002 - Air Transport (Other) - BV	—	10 776	12 813	3 999	3 999	3 999	1 685	1 912	1 945
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	41 073	49 508	397	30 155	30 408	30 408	10 311	14 014	14 216
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	41 073	49 508	397	30 155	30 408	30 408	10 311	14 014	14 216
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	—	—	—	—	—	—	—	—	—
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	—	—	—	—	—	—	—	—	—
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	—	—	—	—	—	—	—	—	—
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	—	—	—	—	—	—	—	—	—
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	—	—	—	—	—	—	—	—	—
Vote 8 - FINANCIAL SERVICES	51	158	16	109	78	78	872	—	—
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	18	—	33	—	—	—	—	—	—
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	34	149	(17)	109	78	78	872	—	—
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	—	—	—	—	—	—	—	—	—
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	—	10	—	—	—	—	—	—	—
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	—	—	—	—	—	—	—	—	—

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	131 026	82 118	93 569	81 172	86 628	86 628	49 965	54 206	48 467
9.1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	-	-	-	-	-	-	-
9.2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	-	-	-	-	-	-	-
9.3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	124 371	70 943	84 382	70 035	70 035	70 035	48 578	47 179	46 589
9.4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	11	14	14
9.5 - FX002001002001 - Street Lighting (Energy Sources) - AP	514	4 808	4 692	5 823	5 823	5 823	-	5 000	-
9.6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	2 301	814	814	814	522	653	664
9.7 - FX005001005 - Fleet Management (Finance and Administration) - BF	6 140	6 368	2 194	4 500	9 956	9 956	854	1 360	1 200
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	17	-	-	2	2	2	-	-	-
10.1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	17	-	-	2	2	2	-	-	-
10.2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	350 167	513 547	497 587	333 722	326 713	326 713	285 425	275 994	286 430
11.1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-
11.2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	110 633	50 807	104 380	44 739	67 057	67 057	38 131	37 956	39 690
11.3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	-	225	7 601	9 259	14 259	14 259	14 077	10 551	10 550
11.4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	1 320	705	4 000	13 715	22 915	22 915	27 749	17 969	18 508
11.5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	-	-	-	-	-	206	8 006	8 007
11.6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
11.7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	-	61 054	43 431	40 000	36 000	36 000	10 000	7 750	7 892
11.8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	20 562	39 012	28 274	4 000	3 900	3 900	7 100	53 861	56 095
11.9 - FX015001004 - Treatment (Waste Water Management) - DK	16 593	29 557	21 513	3 000	3 000	3 000	14 500	7 812	7 812
11.10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	0	-	-	-	-	-	-	-
11.11 - FX016001002005 - Water Distribution (Purification Works) - DQ	5 784	62 849	11 023	1 000	1 000	1 000	5 200	200	200
11.12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	27 063	117 256	32 992	18 419	21 338	21 338	63 513	20 000	20 000
11.13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	168 211	152 082	244 372	199 590	157 244	157 244	104 949	111 889	117 676
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	-	-	-	-	-	-	-	-
12.1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	-	-	-	-	-	-	-	-
12.2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Multi-year expenditure appropriation									
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	24	6	16	23	-	-	11	14	14
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	-	-	-	-	-	-	-
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	6	-	11	-	-	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	24	-	16	12	-	-	11	14	14
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	-	-	-	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	3	-	-	-	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	3	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	58 777	66 225	11 271	19 300	18 300	18 300	4 000	13 042	14 151
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	-	-	(201)	-	-	-	-	-	-
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	58 777	66 225	11 471	19 300	18 300	18 300	4 000	13 042	14 151
Capital multi-year expenditure sub-total	626 159	922 277	762 045	565 992	586 494	586 494	442 788	403 206	410 546

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 1 - CITY DEVELOPMENT	-	-	1 458	-	-	-	-	-	-
1.1 - FX005001014 - Valuation Service (Finance and Administration) - BR	-	-	-	-	-	-	-	-	-
1.2 - FX007001001 - Housing (Housing) - BT	-	-	-	-	-	-	-	-	-
1.3 - FX009002006 - Tourism (Other) - BX	-	-	-	-	-	-	-	-	-
1.4 - FX010001001 - Billboards (Planning and Development) - BY	-	-	-	-	-	-	-	-	-
1.5 - FX010001002 - Corporate Wide Strategic Planning (IDPs, LEDs) (Planning and Development) - BZ	-	-	-	-	-	-	-	-	-
1.6 - FX010001004 - Development Facilitation (Planning and Development) - CA	-	-	-	-	-	-	-	-	-
1.7 - FX010001005 - Economic Development/Planning (Planning and Development) - CC	-	-	-	-	-	-	-	-	-
1.8 - FX010001006 - Town Planning, Building Regulations and Enforcement, and City Engineer (Planning and Development) - CD	-	-	-	-	-	-	-	-	-
1.9 - FX003001003 - Pollution Control (Environmental Protection) - AR	-	-	1 458	-	-	-	-	-	-
1.10 - FX005001010 - Property Services (Finance and Administration) - BN	-	-	-	-	-	-	-	-	-
1.11 - FX009001004 - Licensing and Regulation (Other) - BW	-	-	-	-	-	-	-	-	-
1.12 - FX012001003001 - Public Transport Facilities and Operations Coordination (Road Transport) - DX	-	-	-	-	-	-	-	-	-
1.13 - FX010001007003 - Project Management Unit - Expanded Public Works Programme (Planning and Development) - CG	-	-	-	-	-	-	-	-	-
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	229	905	730	58	58	58	137	-	-
2.1 - FX001002008 - Disaster Management (Community and Social Services) - AH	-	37	-	28	28	28	-	-	-
2.2 - FX011001005 - Fire Fighting and Protection (Public Safety) - CK	229	868	730	-	-	-	137	-	-
2.3 - FX012001005 - Taxi Ranks (Road Transport) - CP	-	-	-	-	-	-	-	-	-
2.4 - FX014001003 - Solid Waste Removal (Waste Management) - DC	-	-	-	-	-	-	-	-	-
2.5 - FX014001004 - Street Cleansing (Waste Management) - DE	-	-	-	30	30	30	-	-	-
2.6 - FX015001001 - Public Toilets (Waste Water Management) - DF	-	-	-	-	-	-	-	-	-
2.7 - FX006001001 - Public Health and Emergency Services (Environmental Protection) - DY	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	41	98	107	64	85	85	17	46	42
3.1 - FX005001012 - Security Services (Finance and Administration) - BP	39	-	-	19	40	40	17	21	21
3.2 - FX011001007 - Police Forces, Traffic and Street Parking Control (Road Transport) - CQ	2	38	81	45	45	45	-	25	21
3.3 - FX012002001 - Road and Traffic Regulation (Road Transport) - CR	-	60	26	-	-	-	-	-	-
3.4 - FX011001006 - Public Safety Licensing and Control of Animals - CU	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote 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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	1 832	4 459	9 051	373	628	628	400	1 687	1 743
4.1 - FX001001003 - Cemeteries, Funeral Parlours and Crematoriums (Community and Social Services) - AA	-	-	43	-	-	-	100	150	100
4.2 - FX001001005002 - Halls (Community and Social Services) - AC	-	-	248	-	-	-	300	1 143	1 163
4.3 - FX001001006001 - Libraries and Archives (Community and Social Services) - AE	416	-	4 055	18	18	18	-	-	-
4.4 - FX001001006002 - Cyber Cadets (Community and Social Services) - AF	-	-	-	-	-	-	-	-	-
4.5 - FX001001008 - Museums and Art Galleries (Community and Social Services) - AG	-	-	-	-	-	-	-	-	-
4.6 - FX001002007 - Cultural Matters (Community and Social Services) - CV	-	-	-	-	-	-	-	-	-
4.7 - FX013001001 - Beaches and Jetties (Community and Social Services) - CS	-	2 476	99	22	312	312	-	-	-
4.8 - FX013001002 - Community Parks (including Nurseries) (Sport and Recreation) - CT	300	1 983	723	257	222	222	-	394	480
4.9 - FX013002003001 - Recreational Facilities - Caravan Park (Sport and Recreation) - CW	-	-	-	-	-	-	-	-	-
4.10 - FX013002003002 - Recreational Facilities - Parks Administration (Sport and Recreation) - CX	-	-	-	1	1	1	-	-	-
4.11 - FX013002003003 - Recreational Facilities - Swimming Pools (Sport and Recreation) - CY	-	-	83	75	75	75	-	-	-
4.12 - FX013002004001 - Sport Development and Sportfields (Sport and Recreation) - CZ	1 116	-	3 800	-	-	-	-	-	-
4.13 - FX013002004002 - Sports Grounds and Stadiums - Stadiums (Sport and Recreation) - DB	-	-	-	-	-	-	-	-	-
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	550	14 436	4 439	8 417	10 114	10 114	1 200	-	-
5.1 - FX001001005003 - Municipal Buildings (Community and Social Services) - AD	549	14 371	(1 425)	-	1 700	1 700	1 200	-	-
5.2 - FX005001001 - Administrative and Corporate Support (Finance and Administration) - BB	1	65	22	17	14	14	-	-	-
5.3 - FX009001002 - Air Transport (Other) - BV	-	-	5 842	8 400	8 400	8 400	-	-	-
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	5 169	8 440	4 236	4 570	4 627	4 627	3 000	4 500	4 635
6.1 - FX005001007 - Information Technology (Finance and Administration) - BK	5 169	8 440	4 236	4 570	4 627	4 627	3 000	4 500	4 635
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	-	138	178	153	115	115	47	63	64
7.1 - FX005001006001 - Human Resources (Finance and Administration) - BG	-	-	-	3	3	3	-	-	-
7.2 - FX005001006002 - Management Services (Finance and Administration) - BH	-	-	-	-	-	-	-	-	-
7.3 - FX005001006004 - Training and Industrial Relations (Finance and Administration) - BJ	-	-	10	-	-	-	-	-	-
7.4 - FX005001006003 - Occupational Clinic (Finance and Administration) - BI	-	138	169	150	112	112	47	63	64
Vote 8 - FINANCIAL SERVICES	187	-	33	-	31	31	-	-	-
8.1 - FX005001004001 - Financial Management Grant Interns (Finance and Administration) - DR	-	-	-	-	-	-	-	-	-
8.2 - FX005001004002 - Revenue and Expenditure (Finance and Administration) - DS	187	-	33	-	31	31	-	-	-
8.3 - FX005001004003 - Finance (Finance and Administration) - DT	-	-	-	-	-	-	-	-	-
8.4 - FX005001013 - Supply Chain Management (Finance and Administration) - BQ	-	-	-	-	-	-	-	-	-
8.5 - FX005002001 - Asset Management (Finance and Administration) - BS	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	31 256	50 768	12 576	19 230	20 594	20 594	8 700	9 700	10 000
9,1 - FX002001001001 - Marketing and Customer relations (Energy Sources) - AI	-	-	8	14	14	14	-	-	-
9,2 - FX002001001002 - Administration (Energy Sources) - AJ	-	-	-	4	4	4	-	-	-
9,3 - FX002001001004 - Electricity Distribution (Energy Sources) - AL	4 276	80	40	-	-	-	-	-	-
9,4 - FX002001001005 - Electricity Planning (Energy Sources) - AN	-	-	-	-	-	-	-	-	-
9,5 - FX002001002001 - Street Lighting (Energy Sources) - AP	-	264	93	-	-	-	-	-	-
9,6 - FX002001002002 - Process Control Systems (Energy Sources) - AQ	-	-	-	-	-	-	-	-	-
9,7 - FX005001005 - Fleet Management (Finance and Administration) - BF	26 981	50 424	12 435	19 212	20 576	20 576	8 700	9 700	10 000
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMENT SERVICES	-	-	-	-	-	-	-	-	-
10,1 - FX001001005001 - Buildings Maintenance (Community and Social Services) - AB	-	-	-	-	-	-	-	-	-
10,2 - FX010001007002 - Project Management Unit - Asset Management (Planning and Development) - CF	-	-	-	-	-	-	-	-	-
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	471	1 897	2 419	12 100	5 000	5 000	70	90	7 797
11,1 - FX012001004001 - Roads - Railway Sidings (Road Transport) - CM	-	-	-	-	-	-	-	-	-
11,2 - FX012001004002 - Roads - Urban Roads (Road Transport) - CN	38	361	170	-	-	-	-	-	-
11,3 - FX012001004003 - Roads - Rural Roads (Road Transport) - CO	-	-	-	-	-	-	-	-	-
11,4 - FX015001003 - Storm Water Management (Waste Water Management) - DJ	-	-	-	-	-	-	-	-	-
11,5 - FX003001002 - Coastal Protection (Environmental Protection) - DU	-	542	626	-	-	-	70	90	90
11,6 - FX015001002001 - Sewerage - Industrial Effluent Pipeline (Waste Water Management) - DG	-	-	-	-	-	-	-	-	-
11,7 - FX015001002002 - Sewerage - Pumpstations (Waste Water Management) - DH	-	-	-	-	-	-	-	-	-
11,8 - FX015001002003 - Sewerage - Sewerage Network (Waste Water Management) - DI	-	166	-	100	-	-	-	-	-
11,9 - FX015001004 - Treatment (Waste Water Management) - DK	-	-	-	4 000	-	-	-	-	7 707
11,10 - FX016001002004 - Water Distribution (Clarified Water) - DP	-	-	-	-	-	-	-	-	-
11,11 - FX016001002005 - Water Distribution (Purification Works) - DQ	-	-	-	3 000	-	-	-	-	-
11,12 - FX016001002001 - Water Distribution - Rural Water (Water Management) - DM	-	-	44	-	-	-	-	-	-
11,13 - FX016001002002 - Water Distribution - Urban Water (Water Management) - DN	434	828	1 579	5 000	5 000	5 000	-	-	-
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	-	38	-	8	8	8	-	-	-
12,1 - FX010001007001 - Project Management Unit - Administration (Planning and Development) - CE	-	38	-	8	8	8	-	-	-
12,2 - FX010001007005 - Project Management Unit - PMU (Planning and Development) - CI	-	-	-	-	-	-	-	-	-

Table MBRR Table A5A - Budgeted Capital Expenditure by vote, Municipal classification (continued)

Vote Description R thousand	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
Capital expenditure - Municipal Vote									
Single-year expenditure appropriation									
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	-	35	82	29	52	52	-	-	-
13.1 - FX004001001001 - Mayor and Council (Executive and Council) - AS	-	-	59	25	52	52	-	-	-
13.2 - FX004001002001 - DMM - Corporate Services (Executive and Council) - AU	-	-	-	-	-	-	-	-	-
13.3 - FX004001002002 - DMM - ITS (Executive and Council) - AV	-	-	-	-	-	-	-	-	-
13.4 - FX004001002003 - DMM - City Development (Executive and Council) - AW	-	-	-	-	-	-	-	-	-
13.5 - FX004001002004 - DMM - Community Services (Executive and Council) - AX	-	-	-	-	-	-	-	-	-
13.6 - FX004001002005 - Municipal Manager (Executive and Council) - AY	-	31	23	-	-	-	-	-	-
13.7 - FX004001002007 - Performance Management (Executive and Council) - BA	-	-	-	-	-	-	-	-	-
13.8 - FX005001009 - Marketing, Customer Relations, Publicity and Media Co-ordination (Finance and Administration) - BM	-	-	-	-	-	-	-	-	-
13.9 - FX004001002008 - DMM - Chief Operations Officer (Executive and Council) - BC	-	-	-	-	-	-	-	-	-
13.10 - FX005001011 - Risk Management (Finance and Administration) - BO	-	4	-	4	-	-	-	-	-
13.11 - FX008001001 - Governance Function (Internal Audit) - BU	-	-	-	-	-	-	-	-	-
13.12 - FX004001002009 - Research, Knowledge Management and Innovation (Executive and Council) - DV	-	-	-	-	-	-	-	-	-
13.13 - FX004001002010 - Mayoral Support Services (Executive and Council) - DW	-	-	-	-	-	-	-	-	-
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	-	-	-	-	-	-	-	-	-
14.1 - FX005001008 - Legal Services (Finance and Administration) - BL	-	-	-	-	-	-	-	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	2 972	6 931	404	-	-	-	1 000	10 000	5 000
15.1 - FX016001001003 - Water Treatment - Scientific Services (Water Management) - DL	2 972	855	445	-	-	-	1 000	10 000	5 000
15.2 - FX016001002003 - Water Distribution - Water Demand Management (Water Management) - DO	-	6 076	(41)	-	-	-	-	-	-
Capital single-year expenditure sub-total	42 708	88 145	35 712	45 002	41 311	41 311	14 571	26 087	29 281
Total Capital Expenditure	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

Table 31 MBRR Table A6 - Budgeted Financial Position

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
ASSETS									
Current assets									
Cash and cash equivalents	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
Trade and other receivables from exchange transactions	687 057	862 625	584 514	872 916	559 126	559 126	516 427	469 330	428 923
Receivables from non-exchange transactions	175 301	206 969	160 740	179 244	161 956	161 956	163 379	165 600	168 134
Inventory	130 861	134 270	104 122	134 241	104 103	104 103	104 143	104 183	104 223
VAT	13 425	30 609	47 246	46 547	82 759	82 759	71 354	55 846	33 744
Other current assets	9 529	9 756	1 364	9 756	1 364	1 364	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	1 061 798	1 092 428	1 148 968
Non current assets									
Investments	–	–	–	–	–	–	–	–	–
Investment property	98 620	119 709	77 085	133 852	93 801	93 801	93 801	94 297	96 197
Property, plant and equipment	6 279 466	6 936 400	7 601 426	7 757 468	7 866 594	7 866 594	8 018 176	8 181 951	8 350 755
Heritage assets	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	107 940	91 985	97 908
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	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	9 284 179	9 463 125	9 696 291
LIABILITIES									
Current liabilities									
Financial liabilities	109 923	167 192	156 970	247 333	193 673	193 673	162 469	189 553	216 476
Consumer deposits	60 538	57 000	55 278	57 000	55 278	55 278	55 278	55 278	55 278
Trade and other payables from exchange transactions	681 408	661 705	612 755	748 701	643 066	643 066	680 498	719 809	761 093
Trade and other payables from non-exchange transactions	11 800	40 335	17 179	40 335	17 179	17 179	17 179	17 179	17 179
Provisions	25 206	37 926	33 368	33 852	29 293	29 293	29 293	29 293	29 293
VAT	58 064	67 568	75 778	68 646	72 207	72 207	81 633	92 582	106 717
Other current liabilities	–	9 133	(187)	–	–	–	–	–	–
Total current liabilities	946 939	1 040 860	951 141	1 195 867	1 010 696	1 010 696	1 026 350	1 103 694	1 186 035
Non current liabilities									
Financial liabilities	806 303	1 238 007	1 505 739	1 615 228	1 656 787	1 656 787	1 679 578	1 645 359	1 585 327
Provision	254 366	271 881	262 267	267 496	272 008	272 008	272 008	272 008	272 008
Other non-current liabilities	254 366	271 881	262 267	267 496	272 008	272 008	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	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	2 977 936	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	6 306 243	6 442 064	6 652 921
COMMUNITY WEALTH/EQUITY									
Accumulated Surplus/(Deficit)	5 956 472	6 224 390	6 263 799	6 636 602	6 164 896	6 164 896	6 276 243	6 407 064	6 612 921
Reserves and funds	312 010	188 545	20 111	60 000	60 000	60 000	30 000	35 000	40 000
TOTAL COMMUNITY WEALTH/EQUITY	6 268 482	6 412 935	6 283 910	6 696 602	6 224 896	6 224 896	6 306 243	6 442 064	6 652 921

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 231 to 235) providing a detailed analysis of the major components of a number of items, including:
 - Trade and other receivables from exchange and non-exchange transactions;
 - Inventory;
 - Property, plant and equipment;
 - Trade and other payables from exchange and non-exchange transactions;
 - Provisions;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 32 MBRR Table A7 - Budgeted Cash Flow Statement

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	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	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	3 887 673	4 109 432	4 381 174
Other revenue	107 172	396 950	783 080	69 862	70 590	70 590	75 010	78 280	80 042
Transfers and Subsidies - Operational	396 928	497 586	530 337	587 345	592 697	592 697	621 195	644 531	673 523
Transfers and Subsidies - Capital	181 545	288 268	242 420	219 003	227 008	227 008	227 359	225 544	230 842
Interest	37 025	23	25 933	45 027	45 026	45 026	45 026	45 026	45 027
Payments									
Suppliers and employees	(3 056 268)	(3 931 805)	(4 315 249)	(4 467 607)	(4 539 464)	(4 539 464)	(4 858 308)	(5 153 303)	(5 442 339)
Interest	(54 806)	(82 962)	(164 383)	(178 824)	(184 846)	(184 846)	(191 420)	(214 616)	(230 061)
Transfers and Subsidies	–	–	–	(7 582)	(6 432)	(6 432)	(7 293)	(7 294)	(7 512)
NET CASH FROM/(USED) OPERATING ACTIVITIES	312 964	371 299	402 152	700 128	409 182	409 182	592 082	591 795	655 385
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		16 894	55 710	–	–	–	–	–	–
Payments									
Capital assets	(733 399)	(1 067 925)	(914 511)	(702 643)	(721 976)	(721 976)	(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)	(525 963)	(493 686)	(505 801)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	374 000	600 000	410 000	380 000	380 000	380 000	210 000	179 117	178 373
Increase (decrease) in consumer deposits			(3 294)	–	–	–	–	–	–
Payments									
Repayment of borrowing	(89 591)	(109 923)	(172 700)	(181 781)	(192 249)	(192 249)	(218 413)	(186 252)	(211 482)
NET CASH FROM/(USED) FINANCING ACTIVITIES	284 409	490 077	234 006	198 219	187 752	187 752	(8 413)	(7 135)	(33 109)
NET INCREASE/ (DECREASE) IN CASH HELD	(136 026)	(189 655)	(222 642)	195 704	(125 043)	(125 043)	57 706	90 974	116 475
Cash/cash equivalents at the year begin:	820 790	684 764	495 109	310 148	272 467	272 467	147 424	205 130	296 104
Cash/cash equivalents at the year end:	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580

Table 33 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
<u>Cash and investments available</u>									
Cash/cash equivalents at the year end	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
Other current investments > 90 days	100	-	-	-	-	-	-	-	-
Non current Investments	-	-	-	-	-	-	-	-	-
Cash and investments available:	684 864	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
<u>Application of cash and investments</u>									
Unspent conditional transfers	11 800	40 335	17 179	40 335	17 179	17 179	17 179	17 179	17 179
Unspent borrowing	-	-	-	-	-	-	-	-	-
Statutory requirements	44 639	36 959	28 533	22 099	(10 552)	(10 552)	10 279	36 736	72 974
Other working capital requirements	(88 124)	(462 834)	(211 334)	(344 210)	(114 411)	(114 411)	(36 278)	51 615	135 012
Other provisions	25 206	47 059	34 965	33 852	29 293	29 293	29 293	29 293	29 293
Long term investments committed	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	312 010	188 545	20 111	60 000	60 000	60 000	30 000	35 000	40 000
Total Application of cash and investments:	305 531	(149 935)	(110 547)	(187 924)	(18 491)	(18 491)	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	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	154 657	126 282	118 123

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. It can be seen that the cash levels of the City are slightly improving when comparing with current year (2024/25) adjusted budget to 2025/26 period and the years thereafter owing directly to a myriad of cash flow interventions introduced mainly being collection rate levels and the balance funding mix for capital programs.
4. The 2025/26 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Cash and cash equivalents totals R 205,1 million as at the end of the 2025/26 financial year and increases to a surplus of R 413 million by 2027/28 as more reliance is being placed on borrowings for capital projects and less utilization of internal reserves.

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence, the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year-end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would be either a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
5. The surplus amounts to R 155 million in 2025/26 and decreases to R 126 million in 2026/27 and to R 118 million 2027/28. This clearly indicate that from a funding perspective the municipality is committing lesser internal reserves, which needs to be cash-backed for future capital expenditure. More efforts need to be put in ensuring that the cash-surplus is on the increasing side on the outer-years.

Table 34 MBRR Table A9 - Asset Management

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
CAPITAL EXPENDITURE									
<u>Total New Assets</u>	411 863	534 913	413 408	335 492	310 196	310 196	245 198	201 981	211 831
<i>Roads Infrastructure</i>	95 022	44 992	80 435	39 746	41 883	41 883	21 777	10 767	12 661
<i>Storm water Infrastructure</i>	1 320	705	4 000	13 515	18 715	18 715	27 749	17 969	18 508
<i>Electrical Infrastructure</i>	14 883	18 893	31 800	32 965	19 410	19 410	14 550	11 472	13 919
<i>Water Supply Infrastructure</i>	223 040	232 389	159 140	125 230	89 989	89 989	97 463	57 931	61 676
<i>Sanitation Infrastructure</i>	9 508	15 250	36 867	2 000	6 000	6 000	7 100	50 861	53 095
<i>Solid Waste Infrastructure</i>	–	386	1 936	2 719	–	–	2 700	–	–
<i>Coastal Infrastructure</i>	209	417	(134)	3 200	3 200	3 200	206	8 006	8 007
<i>Information and Communication Infrastructure</i>	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
Non-revenue Generating	–	–	7 542	8 400	8 400	8 400	–	–	–
Investment properties	–	–	7 542	8 400	8 400	8 400	–	–	–
Operational Buildings	742	2 077	4 190	2 829	6 729	6 729	2 176	2 344	2 405
Other Assets	742	2 077	4 190	2 829	6 729	6 729	2 176	2 344	2 405
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

Table MBRR Table A9 - Asset Management (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
CAPITAL EXPENDITURE									
<u>Total Renewal of Existing Assets</u>	184 901	255 187	297 160	220 702	251 889	251 889	165 733	165 574	158 687
<i>Roads Infrastructure</i>	14 957	4 126	32 165	13 953	34 134	34 134	13 950	13 972	12 662
<i>Storm water Infrastructure</i>	–	–	–	200	200	200	–	–	–
<i>Electrical Infrastructure</i>	112 867	56 857	57 310	42 893	56 448	56 448	34 028	40 707	30 670
<i>Water Supply Infrastructure</i>	37 042	139 798	118 193	112 000	103 365	103 365	79 999	85 000	88 151
<i>Sanitation Infrastructure</i>	8 279	30 307	42 655	39 000	35 000	35 000	10 360	8 250	8 392
<i>Coastal Infrastructure</i>	–	542	626	–	–	–	70	90	90
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
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
Licences and Rights	9 577	–	2 016	–	–	–	–	–	–
Intangible Assets	9 577	–	2 016	–	–	–	–	–	–
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

Table MBRR Table A9 - Asset Management (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
CAPITAL EXPENDITURE									
<u>Total Upgrading of Existing Assets</u>	72 101	220 322	87 189	54 800	65 720	65 720	46 427	61 739	69 309
<i>Roads Infrastructure</i>	38	1 258	(82)	–	5 000	5 000	15 981	23 768	24 917
<i>Electrical Infrastructure</i>	402	–	–	–	–	–	–	–	2 000
<i>Water Supply Infrastructure</i>	–	33 069	27 683	2 500	6 700	6 700	–	2 000	2 000
<i>Sanitation Infrastructure</i>	9 792	82 533	12 599	2 000	1 900	1 900	8 000	9 312	9 312
<i>Solid Waste Infrastructure</i>	552	1 449	–	9 586	8 886	8 886	1 784	9 972	10 419
<i>Information and Communication Infrastructure</i>	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
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
Other Assets	8 329	21 461	(1 781)	3 200	4 900	4 900	12 340	7 200	7 386
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

Table MBRR Table A9 - Asset Management (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
CAPITAL EXPENDITURE									
<u>Total Capital Expenditure</u>	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827
<i>Roads Infrastructure</i>	110 017	50 376	112 517	53 699	81 017	81 017	51 708	48 507	50 239
<i>Storm water Infrastructure</i>	1 320	705	4 000	13 715	18 915	18 915	27 749	17 969	18 508
<i>Electrical Infrastructure</i>	128 152	75 750	89 110	75 858	75 858	75 858	48 578	52 179	46 589
<i>Water Supply Infrastructure</i>	260 082	405 256	305 016	239 730	200 053	200 053	177 462	144 931	151 827
<i>Sanitation Infrastructure</i>	27 578	128 091	92 120	43 000	42 900	42 900	25 460	68 423	70 799
<i>Solid Waste Infrastructure</i>	552	1 835	1 936	12 305	8 886	8 886	4 484	9 972	10 419
<i>Coastal Infrastructure</i>	209	959	492	3 200	3 200	3 200	276	8 096	8 097
<i>Information and Communication Infrastructure</i>	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
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
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
TOTAL CAPITAL EXPENDITURE - Asset class	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

Table MBRR Table A9 - Asset Management (continued)

Description R thousand	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
ASSET REGISTER SUMMARY - PPE (WDV)	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
<i>Roads Infrastructure</i>	906 444	944 559	975 854	903 061	923 841	923 841	924 571	942 772	986 750
<i>Storm water Infrastructure</i>	311 519	297 025	359 802	278 837	349 099	349 099	358 964	358 952	350 749
<i>Electrical Infrastructure</i>	669 504	738 058	749 443	839 418	902 949	902 949	924 428	950 063	974 018
<i>Water Supply Infrastructure</i>	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
<i>Sanitation Infrastructure</i>	667 819	759 233	820 298	796 031	733 163	733 163	706 112	733 276	793 439
<i>Solid Waste Infrastructure</i>	7 411	10 513	11 906	25 881	18 198	18 198	22 097	31 520	41 269
<i>Rail Infrastructure</i>	1 387	1 321	1 240	1 154	1 160	1 160	1 080	1 004	930
<i>Coastal Infrastructure</i>	18 031	18 978	19 489	26 755	21 188	21 188	20 998	28 673	36 658
<i>Information and Communication Infrastructure</i>	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
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	4 369	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
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	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

Table MBRR Table A9 - Asset Management (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE OTHER ITEMS	758 699	807 241	639 082	913 311	972 200	972 200	954 865	924 272	934 475
<u>Depreciation</u>	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
<u>Repairs and Maintenance by Asset Class</u>	426 478	495 190	313 719	607 362	619 441	619 441	612 233	643 296	671 274
<i>Roads Infrastructure</i>	62 247	71 418	54 906	92 543	88 605	88 605	90 517	95 289	99 049
<i>Storm water Infrastructure</i>	2 447	9 871	12 631	15 064	16 110	16 110	14 764	15 385	16 014
<i>Electrical Infrastructure</i>	77 197	99 816	52 245	119 384	117 480	117 480	121 261	127 507	133 203
<i>Water Supply Infrastructure</i>	117 126	133 824	46 495	118 082	117 682	117 682	120 454	126 375	132 215
<i>Sanitation Infrastructure</i>	41 781	39 400	26 480	61 216	59 116	59 116	59 348	62 323	65 029
<i>Rail Infrastructure</i>	677	702	547	1 391	1 391	1 391	1 321	1 394	1 443
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
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	11 901
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
TOTAL EXPENDITURE OTHER ITEMS	758 699	807 241	639 082	913 311	972 200	972 200	954 865	924 272	934 475
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	38,4%	47,1%	48,2%	45,1%	50,6%	50,6%	46,4%	53,0%	51,8%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>	77,4%	152,4%	118,1%	90,0%	90,0%	90,0%	61,9%	80,9%	86,6%
<i>R&M as a % of PPE & Investment Property</i>	6,7%	7,0%	4,1%	7,7%	7,8%	7,8%	7,5%	7,8%	7,9%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>	10,7%	13,8%	9,1%	11,2%	11,8%	11,8%	10,2%	10,5%	10,6%

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
2. National Treasury has recommended that municipalities should allocate at least 60 per cent of their capital budget to the renewal and upgrading of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE.
3. The City has allocated 54 percent of the capital budget on the renewal and upgrade of existing assets, this is as a result an initiative to ensure that the existing aging infrastructure is renewed and upgraded to ensure continuous service provision to existing consumers.
4. Repairs and maintenance as a per cent age of PPE equates to 7.5 per cent, which is below the National norm but it is augmented by a higher amount allocated for renewing and upgrading existing infrastructure.
5. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the City's strategy to address the maintenance backlog.

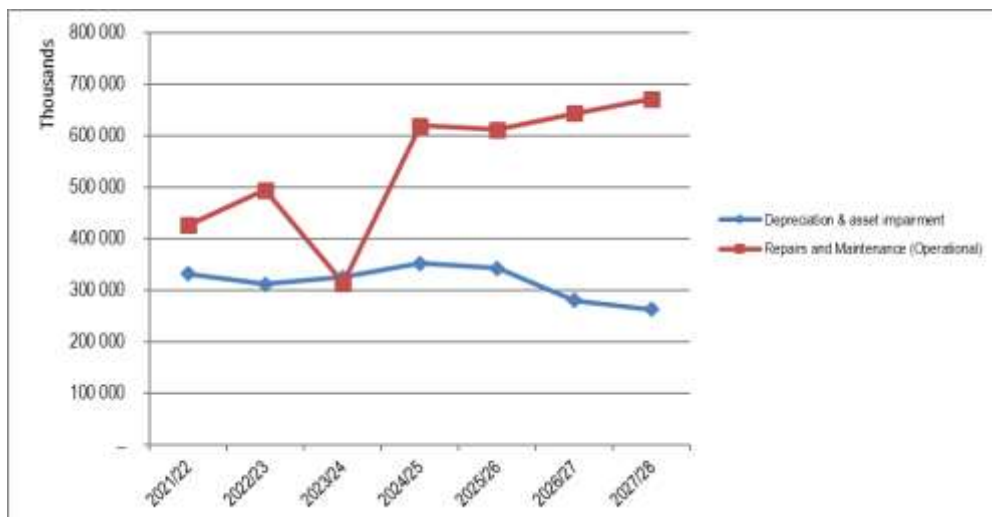


Figure 4 Depreciation in relation to repairs and maintenance over the MTREF

Table 35 MBRR Table A10 - Basic Service Delivery Measurement

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
<u>Water:</u>									
Piped water inside dwelling	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511	47 511
Piped water inside yard (but not in dwelling)	57 276	58 046	59 722	59 000	60 522	60 522	61 522	62 522	63 522
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>	104 787	105 557	107 233	106 511	108 033	108 033	109 033	110 033	111 033
Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	-	-	-	2 000	-	-	-	-	-
No water supply	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	2 000	-	-	-	-	-
Total number of households	104 787	105 557	107 233	108 511	108 033	108 033	109 033	110 033	111 033
<u>Sanitation/sewerage:</u>									
Flush toilet (connected to sewerage)	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068	43 068
Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
Chemical toilet	-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)	60 631	60 631	46 376	46 376	46 376	46 376	46 876	47 876	48 876
Other toilet provisions (> min.service level)	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>	103 699	103 699	89 444	89 444	89 444	89 444	89 944	90 944	91 944
Bucket toilet	-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	103 699	103 699	89 444	89 444	89 444	89 444	89 944	90 944	91 944

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets									
<u>Energy:</u>									
Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)	35 316	35 543	35 889	35 833	35 969	35 969	36 049	36 149	36 249
<i>Minimum Service Level and Above sub-total</i>	35 316	35 543	35 889	35 833	35 969	35 969	36 049	36 149	36 249
Electricity (< min.service level)	-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
Other energy sources	-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	35 316	35 543	35 889	35 833	35 969	35 969	36 049	36 149	36 249
<u>Refuse:</u>									
Removed at least once a week	79 028	81 632	81 757	83 632	82 257	82 257	83 257	84 257	85 257
<i>Minimum Service Level and Above sub-total</i>	79 028	81 632	81 757	83 632	82 257	82 257	83 257	84 257	85 257
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	79 028	81 632	81 757	83 632	82 257	82 257	83 257	84 257	85 257

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Households receiving Free Basic Service</u>									
Water (6 kilolitres per household per month)	71 200	–	37 600	38 352	38 352	38 352	38 736	39 123	39 123
Sanitation (free minimum level service)	50 200	–	3 000	3 060	3 060	3 060	3 091	3 122	3 122
Electricity/other energy (50kwh per household per month)	530	620	1 207	1 231	1 231	1 231	1 296	1 300	1 305
Refuse (removed at least once a week)	35 822	–	3 000	3 060	3 060	3 060	3 091	3 122	3 122
Informal Settlements	85 034	1 079	4 900	4 900	4 900	4 900	25 440	25 460	25 480
<u>Cost of Free Basic Services provided - Formal Settlements (R'000)</u>									
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
<u>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</u>	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

Table MBRR Table A10 - Basic Service Delivery Measurement (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Highest level of free service provided per household</u>									
Property rates (R value threshold)	120 000	120 000	160 000	160 000	160 000	160 000	160 000	160 000	160 000
Water (kilolitres per household per month)	6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)	20	20	20	20	20	20	20	20	20
Sanitation (Rand per household per month)	177	177	185	185	185	185	293	311	327
Electricity (kwh per household per month)	50	50	50	50	50	50	50	50	50
Refuse (average litres per week)	240	240	240	240	240	240	240	240	240
<u>Revenue cost of subsidised services provided (R'000)</u>									
Property rates (tariff adjustment) (impermissible 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 impermissible values in excess of section 17 of MPRA)	13 931	72 802	85 945	332 817	328 191	328 191	348 459	369 459	389 218
Water (in excess of 6 kilolitres per indigent household per month)	95 192	20 045	22 646	21 427	40 127	40 127	44 742	47 874	52 183
Sanitation (in excess of free sanitation service to indigent households)	–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)	–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates	–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided	113 342	97 066	113 154	359 217	373 292	373 292	398 573	423 188	447 665

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.
2. The City continues to make progress with the eradication of backlogs.
3. The budget provides for a universal approach to the provision of free subsidised services to both indigent and poor households for the 2025/26 MTREF.
4. **This Municipality is of the view that following the strict Indigent route of free basic services for indigent consumers only and ignoring the plight of the poor and less wealthy is not the correct approach in the application of the Equitable Share. Instead equitable distribution that arises from a dual tiered or block tariffs structure accommodating seamless both indigent and poor households, but not providing subsidized (below cost) service tariffs to the middle to higher income consumers would be the fairest and equitable approach.**
5. Cost of Free Basic Services provided - Informal Formal Settlements – After an internal consultation with the Management of the Revenue Section it has been agreed that the cost of Free Basic Services provided for Informal Formal Settlements will be extracted from the financial System in preparation for the 2025/26 MTREF (Adopted).
6. City of uMhlathuze does not at the present moment have a system that automates the reporting of the Cost of Free Basic Services.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

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

The Budget Steering Committee consists of the following Councillors and officials:

- Mayor
- Deputy Mayor
- Speaker
- Municipal Whip
- City Manager
- Chief Financial Officer – Chairperson
- Deputy City Managers
- Any other official on invitation

The primary aim of the Budget Steering Committee is to ensure:

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

The Budget Steering committee met on the 26 March 2025 for the Mayor to provide guidance on the Budget Process. Consultation will continue until the Adopted Budget is approved on 29 May 2025.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2024) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled to Council the required budget time schedule on 15 August 2024. The report (RPT 178842 and DMS 1687733) was adopted by Council on 15 August 2024. Key dates applicable to the process were:

- **26 September 2024** – Issuing of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) guideline memorandum and budget policy document addressing various budget assumptions, internal budget processes, policies and requirements in terms of the Municipal Budgeting and Reporting Regulations etc.;

- **21 October 2024 to 27 November 2024** - Submission of the 2024/25 Adjusted Capital and Operating Budget, analysed according to activities aligned to Council's strategic objectives, as set out in the draft IDP as well as the Capital and Operating Budget for the 2025/26 Medium Term Revenue and Expenditure Framework Plan (MTREF);
- **23 January 2025** - Council considered the 2024/25 Mid-year Review;
- **27 February 2025** – Council considered the 2024/25 Adjusted Budget;
- **17 & 18 February 2025** – National Treasury's 2024/25 Visit for Mid-year Budget and Performance Assessment;
- **28 March 2025** - Tabling in Council of the Draft 2025/26 IDP and 2025/26 MTREF for public consultation;
- **April/May 2025** – Publication of Budget insert in various publications in light of restrictions placed on holding of Public meetings due to the Corona virus pandemic. Furthermore, the Mayor discussed the budget on local radio stations as well as on regional television programmes (refer to section 2.1.3 for further details of the proposed schedule);
- **10 May 2025** - Closing date for written comments;
- **15 May 2025** – National Treasury's 2025/26 Tabled MTREF Budget Engagement;
- **10 to 15 May 2025** – finalisation of the 2025/26 IDP and 2025/26 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Act and financial framework; and
- **29 May 2025** - Adopting of the 2025/26 MTREF before Council for consideration and approval.

There have been no significant deviations from the key dates set out in the Budget Time Schedule Tabled by Council.

2.1.2 Enterprise Resource Planning (ERP) uM-SAP

uMhlathuze Municipality in 2014 took a decision to do away with multi-systems that existed within the municipality and to have one single system. During that time the Municipality went out on Tender for a company that was going to assist the Municipality in finding a solution that was going to meet the business requirements of uMhlathuze. In 2015 the Municipality eventually went out on Tender for an ERP solution and the solution of choice was SAP which was proposed by EOH in their Bid document through a Bidding process.

The Scope of work for the ERP at a high level was as follows:

- Time and attendance integration with Human Resources and Payroll
- Maintaining the data integrity of all master data shared across IT environments
- Reduction in the number of manual processes and Controls that are currently in place
- Improvement in the level of and timeliness of reporting
- Increase in the use of automated controls and notification
- A move towards a more electronic based environment
- Consolidation, optimisation and integration initiative that will focus on detailed business process re-alignment, systems enhancement and the implementation of the listed SAP applications that can aid the resolution of challenges and support the Municipality towards mSCOA compliance.

The implementation of the SAP solution started in October 2017 and the majority of the SAP Modules are live except for HCM Payroll which went LIVE on 1 August 2023.

The payroll was run parallel to the legacy municipal payroll system for the period 1 March 2023 to 31 July 2023 to eliminate inaccuracies.

This implementation has also come at a time where National Treasury is also introducing some reforms and those embedded in this new system. The system also required the municipality to make some changes to how certain things were done and to move into an environment that has very little manual intervention. In that case because of anxiety, administration needed to have a Change Management Specialist to allay the fears of staff, and the Unions were also consulted in order to ensure that every employee understands the objective of having to change ways of doing things.

2.1.3 IDP and Service Delivery and Budget Implementation Plan

Integrated Development Planning is an approach to planning that involves the entire municipality and its citizens in finding the best solutions to achieve good long-term development.

uMhlathuze's Integrated Development Plan is a super plan for the organisation which gives an overall framework for development. The IDP is a strategic tool that guides and informs planning, budgeting and managing. Our IDP aims to co-ordinate the work of local and other spheres of Government in a coherent plan to improve the quality of life for all the people living in our jurisdiction. It takes into account the existing conditions and problems and resources available for development. The plan looks at economic and social development for the area as a whole. Amongst other things, it also sets a framework for how land should be used (SDF), what infrastructure and services are needed and provided.

Section 25(1) of the MSA specifically require a municipal Council to within a prescribed period after the start of the electoral term adopt a single, inclusive, and strategic plan for the development of the municipality. Furthermore, the Act requires IDPs to "link, integrate and coordinate plans", as well as "take into account proposals for the development of the municipality". (*read with Section 24 (1) of the MFMA 56 of 2003*). ***In May 2022, Council adopted the Fifth Generation IDP 2022-2027 bearing a five-year strategic framework for the City.***

Section 34 of the MSA makes provision for the annual amendment/revision of the approved municipal IDP together with its sector plans, accordingly the City is in the process of developing an Integrated Development Plan Review for 2025/26, with a Draft being considered by council in March together with the Draft MTREF 2025/26.

The Integrated Development Plan Review 2024/25 which currently in implementation until the 2025/26 IDP Review is considered and approved by Council in May 2025 is outcome based and built on the foundations of Government Priorities. During the IDP development process, Government priorities are incorporated into the municipal strategic framework which directly informs the municipal Service Delivery and Budget Implementation Plan. This fair alignment between IDP and Government priorities is confirmed through the municipal budgeting.

The uMhlathuze's Integrated Development Plan Review 2025/26 is developed with special consideration to the following primary policy developments:

- The National Development Plan (NDP)
- KZN Provincial Growth and Development Strategy (PGDS) - reviews
- The Back to Basics (B2B) Programme for municipalities
- The Integrated Urban Development Framework IUDF)
- The District Growth and Development Plan (DGDP)
- The District Development Model (DDM)

Some of the important legislative developments include:

- Spatial Planning Land Use Management Act No. 16 of 2013, (SPLUMA)
- National Land Transport Act No. 5 of 2009.
- Department of Planning Monitoring and Evaluation (DPME)'s Draft Planning Framework Bill.

On the international front, important developments include the following:

- The African Union launched Africa 2063;
- The Sustainable Development Goals (SDGs)
- National Urban Agenda; and
- The Paris Accord Addressing climate change.

Sector Planning

While the IDP is the municipal's main planning document, it draws on, and is informed by a large number of other plans and strategic frameworks developed by the other spheres of Government and various Departments, inter alia:

- Spatial Development Framework
- Integrated Human Settlement Plan
- Local Economic Development Plan
- Water Services Development Plan
- Integrated Waste Management Strategy
- Electricity Master Plan
- Financial Plan
- Air Quality Plan;
- Disaster Management Plan
- Electricity Mater Plan

Each of these plans offer comprehensive information and data that informs the IDP to a large extent.

uMhlathuze Municipality gave notice to the local community of the particulars of the process it intended to follow, when developing an Integrated Development Plan Review 2025/26. The community had to be consulted on its development needs and priorities. The local community and organs of state, including traditional authorities, and other role players were consulted during the public participation period. The following mechanisms were used effectively to ensure maximum attendance and fruitful engagements

- Local Radio Slots
- City's Official Social Network Platforms (Facebook, Twitter, WhatsApp)
- Municipal Website
- Physical meetings

During the public participation engagements, the ultimate aim was for Council to:

- Identify the real needs of all communities in the uMhlathuze
- Prioritize such needs and development challenges
- Collective development of appropriate solutions to address such needs
- Empower local communities to take ownership for their own development

The IDP has been taken into a business and financial planning process leading up to the 2025/26 MTREF, based on the approved 2024/25 MTREF, Mid-year Review and adjusted budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2025/26 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and second quarter performance against the 2024/25 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.4 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/26 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2025/26 MTREF:

- City growth – One percent per annum in this three year MTREF;
- Majority of costs bound by NT's CPI projections;
- Emphasis on proper completion of existing projects;
- Strict adherence to cost containment measures
- Capital allocations are based on an arithmetic model using a weighting of asset carrying values and income generation per function proportionately;
- Asset maintenance resource allocations based on best practice;
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns);
- Performance trends;
- Cash Flow Management Strategy;
- Debtor payment levels;
- Loan and investment possibilities;
- The need for tariff increases versus the ability of the community to pay for services; and
- Cost reflective tariffs across all services

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 129 and 130 has been taken into consideration in the planning and prioritisation process.

2.1.5 Community Consultation

The 2025/26 MTREF that was tabled before Council on 29th March 2025 was presented to the community for consultation.

A detailed insert was included in the local newspapers highlighting the Tabled 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) and inviting comments from the public via email.

Furthermore, the Executive Committee approved a schedule of public meetings that were held at various locations to provide an opportunity for the public to comment on the budget.

A meeting was scheduled with the AmaKhosi and their leadership in order to strengthen Council's relationship with traditional leaders.

The dual approach that provides for the engagement of Ward Committees firstly and thereafter the broad community, proved to be a success in the previous years' budget public participation processes as well as this year. It created a sense of ownership and belonging to the Ward Committees and allowed them to assist in various ways during the process of broader community participation.

The administrative planning process also took into consideration the cluster approach that was used in the previous years' budget public participation. The advantage and benefit for the use of clusters is that it creates a shared sense of belonging amongst the citizens as well as an understanding of the diverse issues and needs amongst the community.

The following table sets out the meetings that were held by the Community Facilitation section for the 2025/26 budget public participation process:

CLUSTER	WARDS	AREA	VENUE	DATES	TIME
Amakhosi	Amakhosi	Richards bay	Civic Centre (Council Chambers)	07 May 2025 (Wednesday)	09:00
1	Ward Committees	Richards bay	Brackenham Community Hall	07 May 2025 (Wednesday)	14:00
12	Stakeholders	Richards bay	Civic Centre (Council Chambers)	09 May 2025 (Friday)	11:00
4,7,8 & 9	10,11,12,13,14 15, 16, 17, 18, 19, 20, 21, 22,30 & 34	eSikhaleni	eSikhaleni Tvet College	10 May 2025 (Saturday)	09:00
2,3 & 5	1, 2, 3, 4, 5, 6, 7, 8 & 26	eNseleni	eNseleni Community Hall	11 May 2025 (Sunday)	13:00
13	31, 32, 33	Bhuchanana/Ntambanana	Mancence Community Hall	12 May 2025 (Monday)	13:00
6,10 & 11	9, 23, 24, 25, 27, 28, 29	Ngwelezane	Ngwelezane Community Hall	13 May 2025 (Tuesday)	13:00

Table 36 Dates for the 2025/26 budget public participation meetings

The programme is an endeavour to ensure maximum participation, particularly by Council's role-players. The programme is rigorous, extensive and gruelling due to time constraints as previously mentioned, largely exacerbated by public holidays that in the main create extended weekends that would make it difficult to hold meetings on those days, i.e. Easter Weekend, Freedom Day and Workers' Day etc.

The Tabled Budget was also published on the municipality's website, and detailed copies of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) were made available for inspection at all municipal offices and libraries within the City of uMhlathuze.

All documents in the appropriate format were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions that were received during the community consultation process have been addressed, and where relevant, were considered as part of the finalisation of the 2025/26 MTREF.

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the City, issues of national and provincial importance are reflected in the IDP uMhlathuze municipality. The City of uMhlathuze has a clear understanding of such intent, and is therefore consistently ensuring that strategically it complies with the key national and provincial priorities.

The IDP drives the strategic development of the Municipality. The Municipality's budget is fully influenced by the strategic objectives identified in the IDP. The service delivery budget implementation plan (SDBIP) ensures that the Municipality implements programmes and projects based on the IDP targets and associated budgets. The performance of the Municipality is tabled in its Annual report.

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Below is the table which shows the link between IDP, Budget and National and Provincial objectives.

Table 37 Link between Budget and National and Provincial Macroeconomic Objectives

NDP	PGDS Strategic Goal	KCDM DGDP Goals	IDP Strategic Goals	CoU Interventions
Decent employment through inclusive economic growth	Inclusive Economic Growth	Inclusive Economic Growth	Viable economic growth and development	<ul style="list-style-type: none"> • Roll out of the Agricultural Development Plan • Strategic Support to small scale farmers • investment in strategic economic infrastructure • Implementation of catalytic projects “game changers” • One stop shop for youth development • Richards Bay Industrial Zone • Investment in SMME Business support centres and incubation • Roll out support infrastructure for SMME (Market Stalls, Trading facilities) • Implementation of Integrated Urban Development Framework • Smart City Initiatives (Enterprise Resource planning, broadband connectivity, Richards Bay Techno hub)
A skilled and capable workforce to support an inclusive growth path	Human Resource Development	Human Resource Development	Municipality that is resources and committed to attaining the vision and mission of the organisation	<ul style="list-style-type: none"> • Skills development initiatives • Mayoral Back to School fund • Mayoral Programme supporting destitute learners with full school uniform in partnership with Private Sector • Strategic partnership with the Institutions of higher learning (signed MOU's) • Smart City Initiatives (Enterprise Resource planning, broadband connectivity)
Quality basic education	Human and Community Development	Human and Community Development	Viable economic growth and development	<ul style="list-style-type: none"> • Operation Sukuma Sakhe (War Rooms) • Partnership with Private Sector/ Public entities – Phelo Phepha • Healthy lifestyles campaigns, such as walks, aerobics, outdoor gyms • Health screening of communities in partnership with the Department of Health • Promotion of Senior Citizens sporting activities • Established and Functional Women's Forum

NDP	PGDS Strategic Goal	KCDM DGDP Goals	IDP Strategic Goals	CoU Interventions
				<ul style="list-style-type: none"> • People with Disabilities Forum • Campaigns in support LGBT • Targeted skills development programs • City of uMhlathuze Crime Prevention Strategy • Community Policing Forums
An efficient, competitive and responsive economic infrastructure network	Strategic Infrastructure	Strategic Infrastructure	Integrated infrastructure and efficient services	<ul style="list-style-type: none"> • Water Demand Management • Water re-use initiatives • Sea Water Desalination • Water conservation • Long term infrastructure investment plan • Roll out of RDP Standard sanitation projects (VIP) targeting rural areas • Energy Master Plan • Target reduction of 30% of coal powered stations by 2030 • Gas to Power project • Renewable Energy Efficiency initiatives • Waste to Energy Project
Protecting and enhancing our environmental assets and natural resources	Environmental Sustainability	Environmental Sustainability	Optimal management of natural resources and commitment to sustainable environmental management	<ul style="list-style-type: none"> • Climate Change Adaptation and Mitigation Programme • Accelerating low emission development • Responding with adaption initiatives • Urban Air Quality Management • Signed Global Compact of Mayors • Gas to Power Project • Water Reuse Project • Estuary Management Plan • Green Drop • Environmental Services Management Plan • UMhlathuze Open Space Management System (UOSPM) • Environmental Management Framework

NDP	PGDS Strategic Goal	KCDM DGDP Goals	IDP Strategic Goals	CoU Interventions
A responsive, accountable, effective and efficient developmental local government system	Governance and Policy	Governance and Policy	Democratic, Responsible, Transparent, Objective and Equitable Municipal Governance and Social Cohesion	<ul style="list-style-type: none"> • International Relations and twinning arrangement with strategic cities • Membership of international organisations • Trade missions • Host international delegations and diplomats
Sustainable human settlements and improved quality of household life	Spatial Equity	Spatial Equity	Integrated urban and rural development	<ul style="list-style-type: none"> • Implementation of Integrated Urban Development Framework • Smart City Initiatives • Strategic Implementation of Spatial Development Framework to foster spatial equity (restructuring zones)

The 2025/26 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

Table 38 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Strategic Objective	Goal	Goal Code	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

Table MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue (continued)

Strategic Objective	Goal	Goal Code	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 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze 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

Table MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue (continued)

Strategic Objective	Goal	Goal Code	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 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
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

Table 39 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Strategic Objective	Goal	Goal Code	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	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)

Table MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure (continued)

Strategic Objective	Goal	Goal Code	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 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze 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

Table MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure (continued)

Strategic Objective	Goal	Goal Code	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 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
Total Expenditure			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

Table 40 MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Strategic Objective	Goal	Goal Code	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

Table MBRR Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure (continued)

Strategic Objective	Goal	Goal Code	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 3: Local Economic Development											
3.1 Viable Economic Growth And Development	To develop and promote the agricultural potential of uMhlathuze Municipality	3.1.1	-	-	-	-	-	-	-	-	-
3.1 Viable Economic Growth And Development	Enhanced sectoral development through 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 and 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	-	-	-
Total Capital Expenditure			668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

2.3 Measurable performance objectives and indicators

Legislative requirements

Outlined in Section 40 of the Municipal Systems Act of 2000 (MSA), Municipalities must establish mechanisms to monitor and review its Performance Management System (PMS) so as to measure, monitor, review, evaluate and improve performance at organisational, departmental and employee levels. Section 34 of the MSA furthermore point out that the Integrated Development Plan (IDP) has to be reviewed on an annual basis, and that during the IDP review process the Key Performance Areas, Key Performance Indicators and Performance Targets be reviewed and this review will form the basis for the review of the Organisational Performance Management and Performance Contracts of Senior Managers.

The Municipal Planning and Performance Management Regulations (2001) stipulates that a “municipality’s performance management system entails a framework that describes and represents how the municipality’s cycle and processes of performance planning, monitoring, measurement, review, reporting and improvement will be conducted, organised and managed, including determining the roles of the different role-players” (Chapter 3, Section 7, Municipal Planning and Performance Management Regulations, 2001).

Performance Management framework

In line with the provision of Chapter 6, Section 38 of the Municipal Systems Act, 2000 (Act No. 32 of 2000), the City of uMhlathuze established the Performance Management System in the interest of promoting a culture performance management among its political structures, political office bearers, councillors and the administration; as well as to administer the affairs of the municipality in an economical, effective, efficient and accountable manner.

Performance Management is one of the core functions of the City Manager emanating from the legislative requirement in Section 55 of the Municipal Systems Act (MSA). This section stipulates that the Municipal Manager, as head of administration of a municipality is, subject to the policy directions of the municipal council, responsible and accountable for the implementation of the municipality’s integrated development plan, and the monitoring of progress with implementation of the plan as well as operating in accordance with the municipality’s performance management system as outlined in Chapter 6 of the MSA.

The Municipality has key documents that guides the effective implementation of Organizational Performance Management and reviewed on annual basis for adoption by Council, namely:

- Organizational Performance Management Framework and Policy
- Individual Performance Management and Development Policy
- Service Delivery and Budget Implementation Plan
- Standard Operating Procedures for the Collation, Collection, Verification and Storage of Performance Information
- Technical Indicator Descriptions

Organisational Performance Management Process

The legislative framework as set out above provides for performance management at various levels in a municipality including organisational (sometimes also referred to as municipal, corporate or strategic) level, operational (also referred to as services, departmental or section/team level) and lastly, at individual level as. These levels are however integrated and interdependent on each other.

The following diagram illustrates performance at various levels in the organisation:

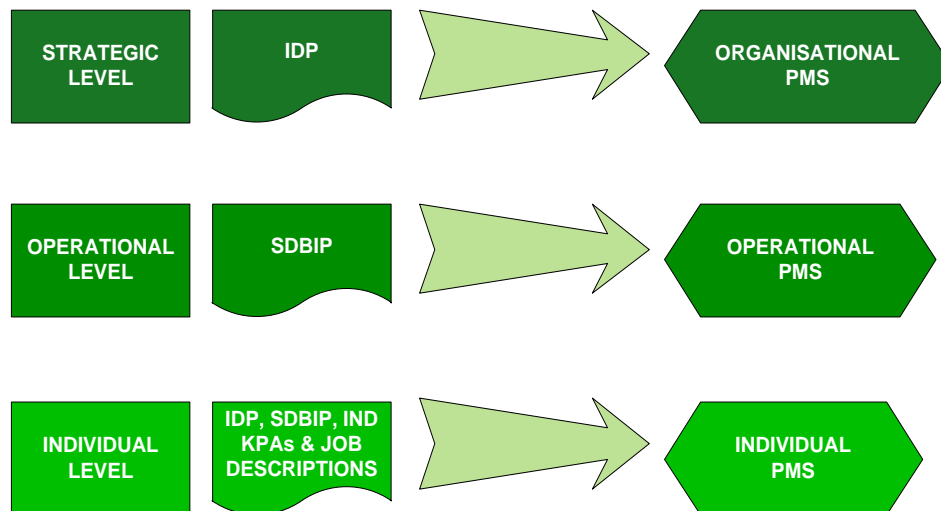


Figure 5 Performance at various levels

The process of managing performance at organisational level in the uMhlatuze Municipality involves the stages as set out in the following diagram:

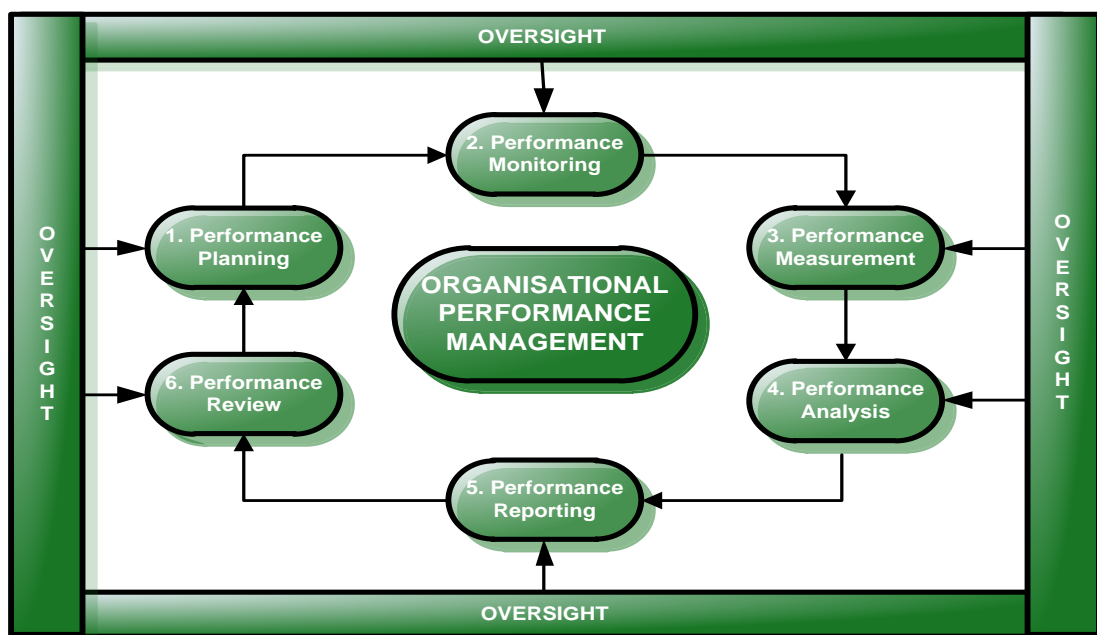


Figure 6 Performance process

Key performance indicators have been refined in support of the municipality's development priorities and objectives as set out in the revised IDP framework (aligned with the organizational structure and Council's priorities) for the five year IDP period to ensure consistency in measuring and reporting on long terms strategies and projects. Measurable performance targets with regard to each of these development priorities and objectives were established and are reflected on the Top Layer SDBIP. A process to ensure regular reporting is in place and gets reported quarterly to the Council via the Performance Audit Committee.

Individual performance agreements and performance plans were prepared in line with provisions prescribed in the Performance Regulations (Notice 805, published on 1 August 2006 in the official gazette) and signed by the City Manager and Deputy City Managers (Heads of Department). These agreements are fully implemented and aligned with the Non-Financial Component of the Service Delivery and Budget Implementation Plan as required in terms of the Municipal Finance Management Act (No 56 of 2003)

The following diagram illustrates a summary of the reviewed performance management framework for the City of uMhlathuze for performance measurement and reporting, adhering to the guidelines suggested by KwaZulu-Natal Province, Department for Cooperative Governance and Traditional Affairs:

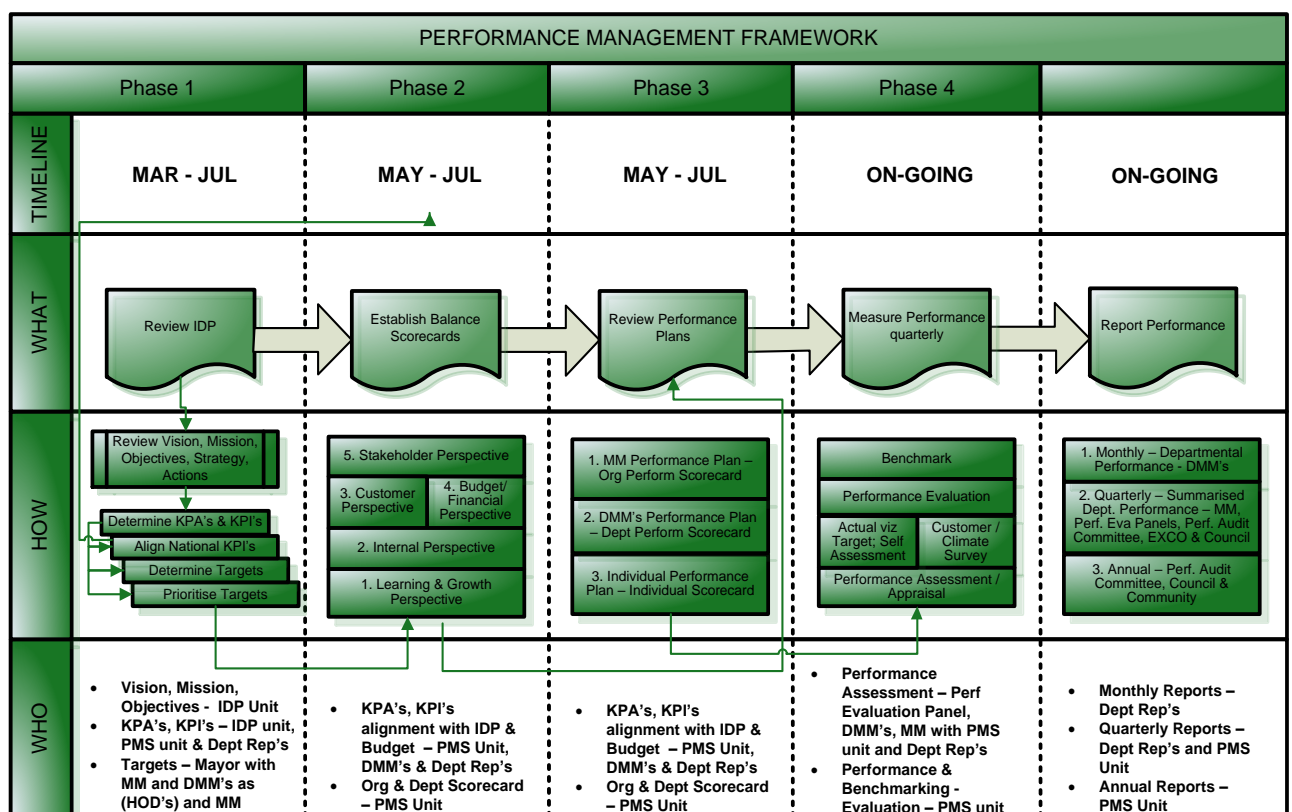


Figure 7 uMhlathuze Performance Management Framework

Performance Audit Committee

The Performance Audit Committee was established in terms of Section 14(2) (a) of the Local Government: Municipal Planning and Performance Management Regulations of 2001 and membership changed over time. The membership of the PAC as approved by Council as per Council resolution 15078, item RPT 172404 is as follows:

- Mr R M J Baloyi – Chairperson (external member);
- Mrs S X Khanyile (external member);
- Cllr X Ngwezi (Mayor) or;
- Cllr CM Botha (Deputy Mayor in the event of possible non-availability by Councillor X Ngwezi)

The Performance Audit Committee is meeting on a quarterly basis for each financial year to consider the reported quarterly performance achievements reported on the Top Layer of the Service Delivery Budget Implementation Plan as well as the Non-Financial Performance Achievements reported in terms of the Departmental Service Delivery Budget Implementation Plans (Component 3).

Auditing of Performance Information

According to the Municipal Planning and Performance Management Regulations and the MFMA, the Municipal Council must form an audit committee with at least three members, the majority of whom must not be employees of the municipality. It is not permitted for a Councillor to be on an audit committee, and the chairperson may not be the employee of the municipality. Nonetheless, uMhlathuze Council decided to keep the Performance Audit Committee and the Audit Committee separate. This allows council members to serve on the Performance Audit Committee and offer their opinions on subjects pertaining to Performance Management.

In accordance with the Audit Committee Charter, the Audit Committee depends on the work completed by the Performance Audit Committee. It also receives and reviews reports and meeting minutes that the Performance Audit Committee submits to it at the appointed sessions.

In reviewing the municipality's Performance Management System, the Performance Audit Committee focuses on economy, efficiency, effectiveness and impact in so far as the key performance indicators and performance targets set by the municipality are concerned. It places major focus on areas outlined in the Integrated Development Plan (IDP) and the Service Delivery Budget Implementation Plan (SDBIP) and performs the following functions:

- Review and comment on compliance with statutory requirements and performance management best practices and standards.
- Review and comment on the alignment of the Integrated Development Plan, the Budget, Service Delivery and Budget Implementation Plan and performance agreements.
- Review and comment on relevance of indicators to ensure they are measureable and relate to services performed by the Municipality.
- Review compliance with in-year reporting requirements.
- Review the quarterly performance reports submitted by internal audit.
- Review and comment on the Municipality's annual reports within the stipulated timeframes. Review and comment on the Municipality's performance management system and make recommendations for its improvement at least twice a year.

- At least twice during a financial year submit an audit report to the municipal council concerned.

The Audit Committee interrogates reports that are submitted by Internal Audit Unit of the Municipality within the Office of the City Manager. In carrying out the duties, the Chief Audit Executive is assisted by a group of service providers designated for internal audit role. As part of quarterly reviews, the Performance Management System and Predetermined Objectives are audited and the results are reported using the internal audit plan that follows:

Audit Project	Focus Areas
Review of Performance Information - Quarter 1 – 4 Review of Annual Performance Report	<ul style="list-style-type: none"> • Consistency in reporting; • Measurability and reliability; • Performance reports reviews; • Performance score verification (Municipal Manager and Deputy Municipal Managers); • Compliance with relevant laws and regulations.

Figure 8 Performance Management internal audit plan

The Auditor General finally audits all achievements reported in the Organisational Performance Management System Scorecard as reported in the Draft Annual Performance Report that is submitted together with the Draft Annual Financial Statements at the end of August of each year. Their findings are reported in their management letter and are included in the Annual Report. The information reported therefore is validated for correctness.

Annual Organisational Performance Information

The annual Organisational Performance Targets are compiled in a table format, (as prescribed by KZN CoGTA), and reported on a quarterly basis to track performance. The Organisational Performance report is presented to the Auditor General for auditing together with the Annual Financial Statements by 31 August of each year.

The Organisational Performance Scorecard (Tables) once finalized and approved is read in conjunction with the uMhlathuze Annual Report, including the Annual Financial Statements as well as Auditor General Report on the Annual Financial Statements and Performance Information.

The number of households served with basic services as reflected in the table also includes the performance of external service providers delivering basic services to the community as contemplated in section 46(1)(a) of the Municipal Systems Act (No. 32 of 2000). Water distribution to the community by uMhlathuze is delivered through water purification by WSSA and through purified water purchased from the uMngeni-uThukela Water. Electricity is distributed to communities by uMhlathuze Municipality in the municipal licensed area, through purchasing electricity from ESKOM. Other Basic Services delivered by uMhlathuze Municipality include, solid waste removal (refuse collection) and sanitation. The uMhlathuze municipality is fortunate not to become reliant on external service providers, i.e. water, sanitation, solid waste removal services delivered by the district municipality like most other local municipalities do.

The following table provides the main measurable performance objectives the municipality undertakes to achieve this financial year.

Table 41 MBRR Table SA7 - Measurable performance objectives

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	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%

The following table sets out the municipalities main performance objectives and benchmarks for the 2025/26 MTREF.

Table 42 MBRR Table SA8 - Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>										
Credit Rating										
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3,5%	4,2%	6,3%	6,5%	6,7%	6,7%	6,8%	6,4%	6,7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3,4%	4,4%	6,8%	6,4%	7,1%	7,1%	7,0%	6,5%	6,7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	211,6%	294,1%	240,0%	3169,0%	1841,1%	1841,1%	1050,0%	727,2%	582,7%
<u>Safety of Capital</u>										
Gearing	Long Term Borrowing/ Funds & Reserves	12,9%	19,3%	24,0%	24,1%	26,6%	26,6%	26,6%	25,5%	23,8%
<u>Liquidity</u>										
Current Ratio	Current assets/current liabilities	1,8	1,7	1,2	1,5	1,0	1,0	1,0	1,0	1,0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1,8	1,7	1,2	1,5	1,0	1,0	1,0	1,0	1,0
Liquidity Ratio	Monetary Assets/Current Liabilities	1,4	1,3	0,9	1,2	0,7	0,7	0,7	0,7	0,7
<u>Revenue Management</u>										
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%	114,2%	129,0%	129,5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		107,2%	116,4%	111,2%	126,1%	129,3%	129,3%	129,0%	129,5%	129,1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	9,8%	10,7%	7,8%	8,8%	8,3%	8,3%	7,4%	6,8%	6,1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<u>Creditors Management</u>										
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	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%	331,7%	243,1%	184,5%

Table MBRR Table SA8 - Performance indicators and benchmarks (continued)

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Other Indicators</u>										
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	86 724	77 775		77 775	77 775	77 775			
	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	9%	8,0%		8,0%	8,0%	8,0%			
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 revenue)	24,2%	23,3%	23,1%	22,4%	22,4%	22,4%	22,7%	22,2%	21,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	24,9%	24,0%	23,7%	23,1%	23,2%	23,2%	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%	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%	9,1%	8,0%	7,5%
<u>IDP regulation financial viability indicators</u>										
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	38,9	23,0	21,6	23,6	22,5	50,5	25,4	24,2	25,7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	12,7%	13,5%	10,5%	10,2%	10,7%	10,7%	9,3%	8,5%	7,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2,9	1,9	0,9	1,4	0,4	0,4	0,6	0,7	1,0

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long-term borrowing. The ability of a municipality to raise long-term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, City of uMhlathuze's borrowing strategy is primarily informed by the Finance charges to Operating Expenditure (Max 10%) and Debt to Equity ratio (Max 30%), Debt to Operating Revenue (Max 45%) and the status of its Capital Replacement Reserves (Max 80% of Cash Backed Reserves). The structure of the City's debt portfolio is dominated by vanilla annuity loans. The following financial performance indicators have formed part of the compilation of the 2025/26 MTREF:

- **Finance Charges and redemption to Operating Expenditure and to own Revenue** is a measure of the cost of borrowing in relation to the operating expenditure and own revenue. It can be seen that the cost of borrowing is 6,8 per cent in 2025/26 and decreasing to 6,4 per cent in 2026/27 and 6,7% in 2027/28. In addition the mix of capital funding for the MTREF has taken a change whereby borrowed funds are predominately the funding source on capital expenditure excluding grants over the MTREF. While borrowing is considered a prudent financial instrument in financing capital infrastructure development such funding will be confined to assets with a useful life exceeding 10 years in line with our loan repayment term of 12 years as well as limiting such financing to assets that generate revenue.

2.3.1.2 Safety of Capital

The **gearing ratio** is a measure of the total long term borrowings over funds and reserves. The gearing ratio remains at 26.6 per cent in the 2025/26 and decreases to 23.8 per cent in 2027/28 financial year due to continued borrowings over the MTREF. Though the ratio is still sitting comfortably lower than the 45 per cent limit, the Municipality will continue to monitor its risk exposure in the borrowing market as well as its performance. It is through this monitoring that the municipality has opted to reduce borrowed funding for the capex over the MTREF.

2.3.1.3 Liquidity

- **Current ratio** is a measure of the current assets divided by the current liabilities and as a benchmark the City has set a limit of 1, hence at no point in time should this ratio be less than 1. For the 2025/26 MTREF the current ratio is 1:1 as well as for the two outer years of the MTREF. Going forward it will be necessary to improve these levels and maintain them at a consistent level of 1.5:1 and above.
- **The liquidity ratio** is a measure of the ability of the municipality to utilize cash and cash equivalents to meet its current liabilities immediately ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. For the 2025/26 MTREF the current ratio is 0,7 as well as for the two outer years of the MTREF. The ratio is consistently not at required level of 1 and above for the 3 years and

this mainly due to the deficit operational deficit that is also absorbed by cash balances.

2.3.1.4 Revenue Management

- As part of the financial sustainability strategy, an aggressive revenue management framework has been continued from previous years to maintain cash inflow. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, and credit control and debt collection with specific focus in the “traditional areas”.

2.3.1.5 Creditors Management

- The City has managed to ensure that creditors are settled within the legislated 30 days of invoice. This relates to all invoices that services and goods fully certified by user departments as received and have followed the approved procure to pay processes.

2.3.1.6 Other Indicators

- Employee costs as a percentage of operating revenue decreases slightly over the MTREF. Although the ratio is 22,7 per cent for the 2025/26 MTREF, this may appear favourable however needs to be read in conjunction with the comments under section 1.6 – Operating Expenditure Framework as well as the comments under the Executive Summary.
- Repairs and maintenance as percentage of operating revenue remains constant over the MTREF owing directly to continued effort to ensure that resources in the repairs and maintenance cost centres are maximised.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. These are done in a universal and targeted approach. The universal approach is through the tariff structures and provides for 7kl free water and 50 kWh electricity free for users below a threshold. In addition, rates and refuse removal charges are billed then written off for consumers that have a property valued below the prescribed threshold.

The targeted approach is applied as well where individual customers are found destitute completely that despite the universal approach still cannot afford their accounts. These customers' accounts are administered on a dedicated personal basis and then written off according to the Credit Control and Debt Collection Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

The only weakness in the current service charge can be found in the residential Water and Electricity Tiered (Block) Tariff structure, where medium to upper income consumers are paying below cost tariffs for the bottom scales. A solution here has been proposed to the National Treasury through a Policy document on Free & Subsidized Services, project of which appears to be on hold at National level.

2.4 Overview of budget related-policies

The City's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

2.4.1 Review of credit control and debt collection procedures/policies

The Credit Control & Debt Collection Policy was last reviewed and approved by Council during the 2017/18 budget year in terms of Council Resolution number 11979 dated 21 November 2017 and is available on **DMS 1158108**.

It is recommended that the credit control and debt collection policy remain unchanged.

The policy itself is functioning very well which is evident from the relative high collection rates that are still being achieved.

Issues that are preventing /hampering the implementation of the policy will be addressed in a separate report.

The 2025/26 MTREF has been prepared on the basis of achieving an average debtors' collection rate of 95 percent on current billings, same percentage will apply in the two outer years.

2.4.2 Asset Management, Infrastructure Investment and Funding Policy

The policy aims to implement key asset management and investment objectives that would sustain the financial and physical health of the Municipality specifically related to but not limited to areas where infrastructure is utilised to derive revenue, service delivery and investment opportunities. In addition, the policy sets out the treatment related to areas of compliance contained within the asset management function. Therefore, investments in municipal infrastructure is paramount to the economic growth and development of the Municipality.

The strategy in the framework will remain with emphasis on renewal of existing infrastructure however see a gradual shift towards balancing the prioritisation of new infrastructure amidst the support to housing interventions, municipal investments, socio-economic improvements, community infrastructure, etc. Over the next three years, the Municipality will continue expediting its investments around renewal and upgrade of existing infrastructure related to the rendering of basic services, community and housing infrastructure needs, etc. In addition, to the renewal of existing assets, the need for the repairs and maintenance of existing assets is considered within the framework hence a move by the Municipality to invest more in repairs and maintenance.

Further, continued improvements in technology generally allows many assets to be renewed at a lesser 'real' cost than the original construction cost. Therefore, it is considered prudent to allow for a slightly lesser continual level of annual renewal than the average annual depreciation. The Asset Management Policy is therefore considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition, the policy prescribes the accounting and administrative policies and procedures relating to immovable and movable assets.

The amended policy is contained on DMS 1706550 (Annexure O)

2.4.3 Budget Adjustment Policy

The adjustments budget process is governed by various provisions in the MFMA and is aimed at instilling and establishing an increased level of discipline, responsibility and accountability in the financial management practices of municipalities. To ensure that the City continues to deliver on its core mandate and achieves its developmental goals, the mid-year review and adjustment budget process will be utilised to ensure that underperforming functions are identified and funds redirected to performing functions.

No amendments are necessary for this policy in the 2025/26 financial year because Budget Adjustments are governed by the respective legislation.

2.4.4 Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council on the 4 October 2005. The sixth amendment of the Supply Chain Management Policy was done in terms of Supply Chain Management Regulations clause 3(1) (b) and was adopted by Council on 19 September 2017 in terms of Council Resolution number 11867 and incorporates the relevant Code of Conduct to the Supply Chain Management. The 7th, 8th and 9th amendments were done on 26 August 2020, 25 January 2023 and 25 January 2024 respectively.

2.4.5 Virement Policy

The Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the City's system of delegations. The Virement Policy was approved by Council via resolution 6737 on 6 July 2010 and was subsequently amended on 4 October 2011 and again on 28 May 2013. A further amendment was necessary in the 2017/18 Budget year to ensure compliance with mSCOA regulations. The revised policy was approved in terms of Council resolution number 11645 dated 31 May 2017.

There are a number of challenges, which the Virement Policy brings about. It allows room for funds from very important Repairs and Maintenance projects to be moved around, simply because of no proper maintenance plans informing the very generous allocation of resources to this activity in the first instance. It generally allows the too liberal movement of funds from one project to another where there is no proper mandate/planning but emergency/ad hoc perceived needs/wants arise.

No amendments to this policy is required in the 2025/26 MTREF. This policy is contained on DMS 1424600.

2.4.6 Tariff of Charges Policy

The City's tariff policy provides a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. **The policy is amended and approved annually with the MTREF. This policy is contained on DMS 1737602 (Annexure C).**

2.4.7 Cost Containment Policy

The Municipal Cost Containment Regulations (MCCR) is effective from 1 January 2019. Council's approved the Cost Containment Policy (**DMS 1407523**) in terms of Council Resolution number 14091 dated 26 August 2020 (RPT 167608).

No amendments to this policy is required in the 2025/26 MTREF. This policy is contained on DMS 1407523.

2.4.8 Debt Impairment Policy

The policy aims to ensure that debtors are disclosed in the annual financial statement at the amounts deemed collectable and the uncollectable debt is written off within the guidelines of existing policy and applicable legislation.

The policy contained on DMS 1738837 (Annexure M). No amendments are proposed for this policy in the 2025/26 financial year.

2.4.9 Cash and Investment Policy

Council amended the Cash Management and Investment Policy on 23 May 2024. The aim of the policy is to ensure that the City's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves. The policy details the minimum cash and cash equivalents required at any point in time and introduce time frames to achieve certain benchmarks.

Minor amendments to this policy has been made in the 2025/26 MTREF. This policy is contained on DMS 1733752 (Annexure S).

2.4.10 Borrowing Policy

The policy aims to ensure that the Municipality manages interest rate and credit risk exposure as well as to maintain long-term debt within the specified limits in order to ensure adequate provision for the repayment capital charges.

No amendments to this policy is required in the 2025/26 MTREF. This policy is contained on DMS 1670732 (Annexure R).

2.4.11 Funding and Reserves Policy

This policy aims at ensuring that City's operational and capital budgets are adequately funded. The policy also deals with the reserves that are required to be maintained, their purposes, and their alignment to the capital budget funding.

No amendments to this policy is required in the 2025/26 MTREF. This policy is contained on DMS 1670730 (Annexure P).

2.4.12 Long-term Financial Plan Policy

This is a new policy, which aims to ensure that Council's strategies will maximise the probability of the municipality's financial sustainability into the future.

The policy contained on DMS 1733755 (Annexure T) is a new policy, which will be amended and approved annually with the MTREF.

2.4.13 Insurance Policy

The purpose of this policy is to provide for the risk of loss on Municipality's assets as well as other critical resources. It also provides guidelines for the risk that the Municipality will absorb through its own self-insurance reserve and the budgeting thereof.

No amendments to this policy is required in the 2025/26 MTREF. This is contained on DMS 1670731 (Annexure Q).

2.4.14 Metered Services Policy

The policy aims to ensure that the consumption by individual users of services is measured through accurate and verifiable metering systems.

This policy is contained on DMS 1737633 (Annexure N).

All the above policies are available on the City's website, as well as the following budget related policies:

- Property Rates Policy;
- Trade Effluent Management Policy; and
- Fraud Prevention policy.

2.5 Overview of budget assumptions

2.5.1 External factors

Owing to the slow economic recovery and the transition by many business and residential consumers to renewable energy supplies, the municipal income is not increasing to the extent that costs are escalating. This leaves the 25.26 MTREF very constrained. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the City's finances. This comment may appear contradictory to the very clear improvement in Cash Flows overall, however that is simply due to the CFO's effort to re-instate both statutory reserves and the Capital Replacement Reserves (Capital Funds). The later funds were dramatically depleted over the last few years due to over expenditure in the operating expenditure environment.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2025/26 MTREF:

- National Government macro-economic targets as per MFMA circular 129 and 130;
- The general inflationary outlook and the impact on City's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 22.1 per cent of total operating expenditure in the 2025/26 MTREF.
- Cost reflective tariffs

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The City engages in a number of financing arrangements to minimise its interest rate costs and risk. However, for simplicity the 2025/26 MTREF is based on the assumption that all borrowings are undertaken using both variable and fixed interest rates for amortisation-style loans requiring both regular principal and interest payments.

2.5.4 Collection rate for revenue services

The base assumption is that tariff and rating increases will increase at a rate higher than CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently expressed as a percentage (95 per cent) of annual billings. Cash flow is assumed to be 95 per cent of billings, plus an increased collection of arrear debt from the revised collection and credit control policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

2.5.5 Growth or decline in tax base of the municipality

Debtor's revenue is assumed to increase at a rate that is influenced by the consumer debtors' collection rate, tariff/rate pricing, real growth rate of the City, household formation growth rate and the poor household change rate.

2.5.6 Salary increases

The collective agreement regarding salaries/wages came into operation on 1 July 2024 and shall remain in force until 30 June 2029 (**DMS 1695228**). This agreement sets out the salary increases for the 2025/26 to 2028/29 financial years.

Based on the agreement, the salary increases from 1 July 2025, will be determined based on the average CPI percentage for the period 1 February 2024 until 31 January 2025 plus zero comma seventy five per cent (0.75). This has been calculated at 5.01 per cent.

For budget purposes, a 5.25 per cent increase has been utilised.

No provision for any new or previously unfunded posts has been made in the 2025/26 MTREF.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

The following table is a breakdown of the operating revenue over the medium-term:

Table 43 Breakdown of the operating revenue over the medium-term

Description R thousand	2025/26 Medium Term Revenue & Expenditure Framework					
	Budget Year 2025/26	%	Budget Year +1 2026/27	%	Budget Year +2 2027/28	%
Revenue By Source						
Property rates	840 481	14.3%	916 125	14.8%	980 254	14.8%
Service charges	3 555 609	60.6%	3 758 388	60.6%	4 006 843	60.7%
Interest earned - external investments	45 000	0.8%	45 000	0.7%	45 000	0.7%
Transfers recognised - operational	621 195	10.6%	644 531	10.4%	673 523	10.2%
Other own revenue	800 631	13.7%	834 875	13.5%	897 757	13.6%
Total Operating Revenue (excluding capital transfers and contributions)	5 862 917	100.0%	6 198 918	100.0%	6 603 376	100.0%
Total Operating Expenditure	6 008 928		6 288 641		6 623 362	
Surplus/(Deficit)	(146 012)		(89 723)		(19 985)	

The following graph is a breakdown of the operational revenue per main category for the 2025/26 financial year.

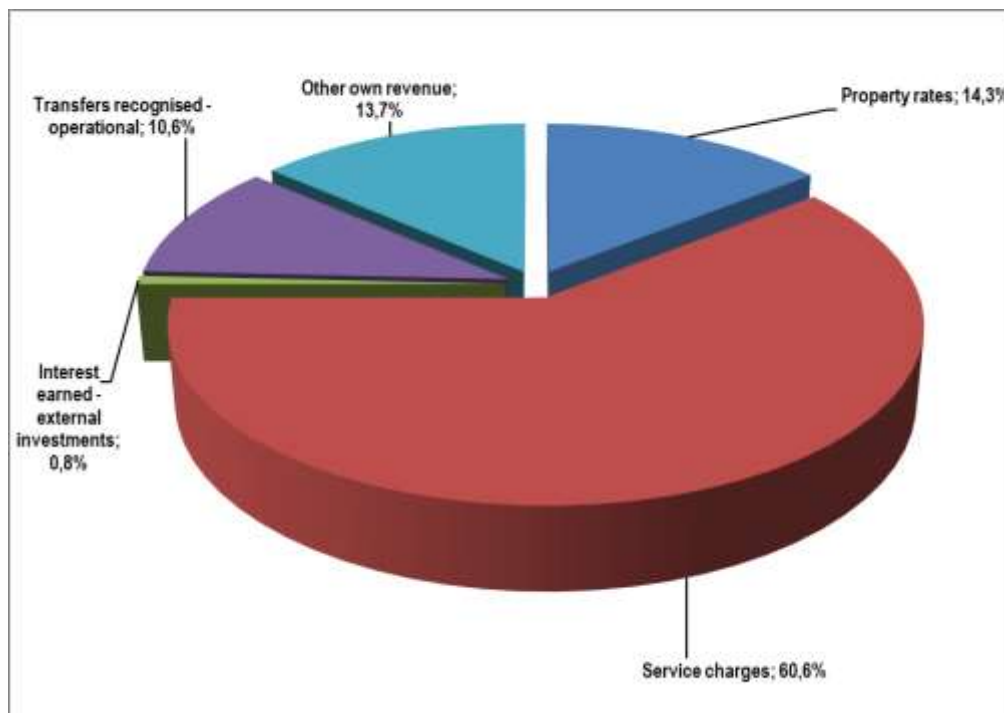


Figure 9 Breakdown of operating revenue over the 2025/26 MTREF

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The City derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

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

- National Treasury's guidelines and macroeconomic policy;
- Growth in the City and continued economic development;
- Efficient revenue management, which aims to ensure an above 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services i.e. ensuring that functional areas are fully costed with all municipal expenses that are applicable to such service;
- Determining the tariff escalation rate by calculating the revenue requirement of each service this overall tariff then adjusted per different strategy per different consumer category. In uMhlathuze referred to as the Universal Tariff approach.
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs where economically possible;
- Revenue enhancement, investment and cash management;
- Pricing risk strategy to ensure that rates and general grows to a level that can sustain the municipality;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the City which has been extensively reviewed to ensure that customer are clear on how the municipality will raise revenue

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

The proposed tariff increases for the 2025/26 MTREF on the different revenue categories are:

Table 44 Proposed tariff increases over the medium-term

Categories	Current Increase (%) (Average) 2024/2025	Proposed Increase (%) (Average) 2025/26	Proposed Increase (%) (Average) 2026/27	Proposed Increase (%) (Average) 2027/28
Property rates	9,00%	8,00%	9,00%	7,00%
Electricity	10,09%	11,64%	6,00%	6,19%
Water	10,00%	11,75%	7,00%	9,00%
Refuse	6,00%	6,00%	6,00%	5,00%
Sewer	9,00%	7,00%	6,00%	5,00%

Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the City totalling R 3,5 billion for the 2025/26 financial year.

Operational grants and subsidies amount to R 621 million, R 645 million and R 674 million for each of the respective financial years of the MTREF, or 10,6; 10,4 and 10,2 per cent of operating revenue.

Investment revenue contributes significantly to the revenue base of the City with a budget allocation of R 45 million for the respective three financial years of the 2025/26 MTREF. It needs to be noted that whilst a healthy working capital is important for a Municipality, the practise in this Municipality comes from a historical trend of utilising cash reserves to fund service delivery initiatives instead of generating interest returns.

The tables below provide detail investment information and investment particulars by maturity.

Table 45 MBRR Table SA15 – Detail Investment Information

Investment type	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									
Deposits - Bank	550 432	360 000	120 000	230 000	110 000	110 000	150 000	200 000	280 000
Municipality sub-total	550 432	360 000	120 000	230 000	110 000	110 000	150 000	200 000	280 000
Consolidated total:	550 432	360 000	120 000	230 000	110 000	110 000	150 000	200 000	280 000

Table 46 MBRR Table SA16 – Investment particulars by maturity

Investments by Maturity	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	Yrs/Months												
Parent municipality													
Unknown	Unknown	Fixed	No	Fixed	Unknown	–	–	Unknown	–	–	–	150 000	–
Municipality sub-total									–	–	–	150 000	150 000
TOTAL INVESTMENTS AND INTEREST									–	–	–	150 000	150 000

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2025/26 medium-term capital programme:

Table 47 Sources of capital revenue over the MTREF

Vote Description R thousand	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
Funded by:									
National Government	114 973	216 497	237 263	218 503	226 376	226 376	227 359	225 544	230 842
Provincial Government	9 143	1 257	193	500	633	633	–	–	–
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	124 116	217 753	239 650	219 003	227 008	227 008	227 359	225 544	230 842
Borrowing	368 000	588 677	387 280	380 000	380 157	380 157	210 000	179 117	178 373
Internally generated funds	176 750	203 992	170 827	11 991	20 640	20 640	20 000	24 632	30 612
Total Capital Funding	668 866	1 010 422	797 757	610 994	627 805	627 805	457 359	429 293	439 827

The above table is graphically represented as follows for the 2025/26 financial year.

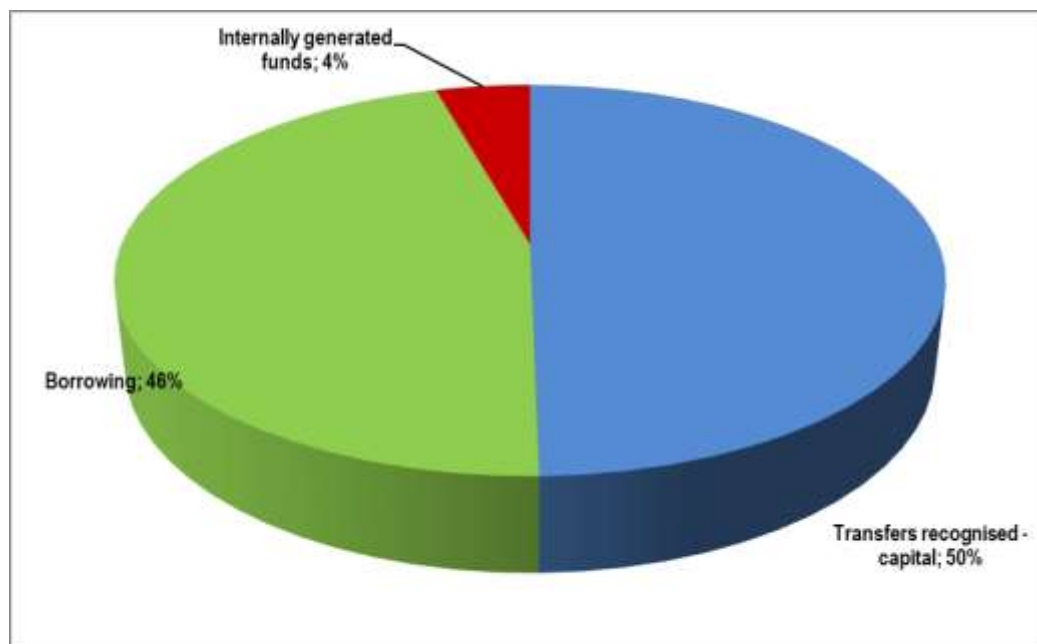


Figure 10 Sources of capital revenue for the 2025/26 financial year

Capital grants and receipts equates to 50 per cent of the total funding source which represents R 227 million for the 2025/26 financial year and increases to R 231 million by 2027/28.

The following table is a detailed analysis of the City's borrowing liability.

Table 48 MBRR Table SA17 – Detail of borrowings

Borrowing - Categorized by type	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality									
Annuity and Bullet Loans	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
Municipality sub-total	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
Total Borrowing	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

The following graph illustrates the growth in outstanding borrowing for the 2021/22 to 2027/28 period.

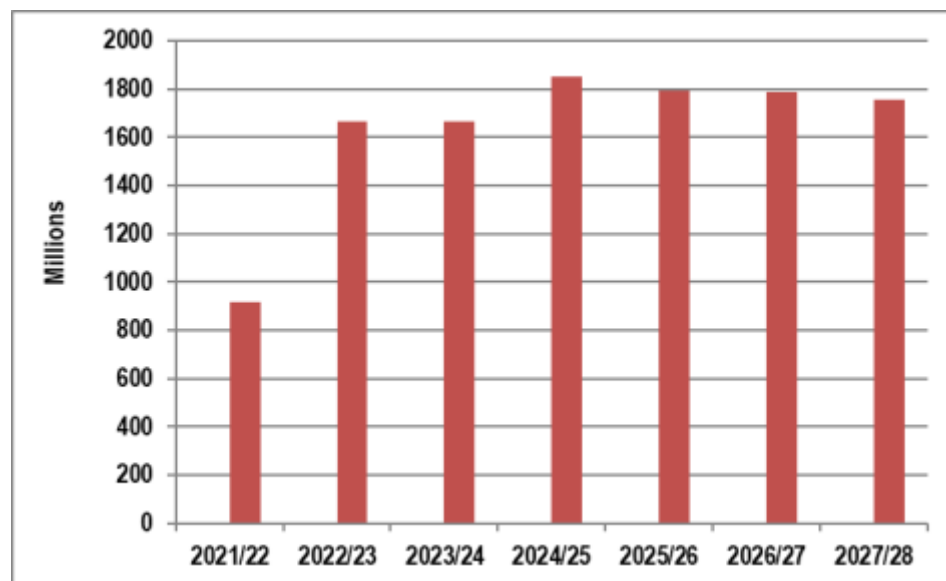


Figure 11 Growth in outstanding borrowing (long-term liabilities)

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R20 million in 2025/26, R25 million in 2026/27 and R31 million in 2027/28.

Table 49 MBRR Table SA18 – Capital transfers and grant receipts

Description R thousand	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
RECEIPTS:									
<u>Capital Transfers and Grants</u>									
National Government:	174 051	275 708	241 612	218 503	226 376	226 376	227 359	225 544	230 842
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 Disaster Relief Grant	–	27 540	–	–	6 933	6 933	–	–	–
Provincial Government:	10 023	1 146	–	500	633	633	–	–	–
<i>Cogta (Static Tanks)</i>	325	–	–	–	–	–	–	–	–
<i>Arts and Culture (Generators and Boreholes)</i>	1 302	–	–	–	–	–	–	–	–
<i>Libraries</i>	419	646	–	–	–	–	–	–	–
Mpembeni Modular Library	682	–	–	–	–	–	–	–	–
Sport and Recreation	7 295	–	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	500	500	500	–	–	–
Housing	–	–	–	–	133	133	–	–	–
Cleanest Town Awards	–	500	–	–	–	–	–	–	–
Total Capital Transfers and Grants	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

The integrated urban development grant (IUDG) is allocated to selected urban local municipalities in place of the municipal infrastructure grant. The grant recognises that municipalities differ in terms of their context and introduces a differentiated approach to encourage integrated development in cities. It is intended to:

- Support spatially aligned public infrastructure investment that will lead to functional and efficient urban spaces;
- Enable and incentivise municipalities to invest more non-grant funding in infrastructure projects in intermediate cities.

The grant extends some of the fiscal reforms already implemented in metropolitan municipalities to non-metropolitan cities and is administered by the Department of Cooperative Governance.

Municipalities must meet certain criteria and apply to receive the integrated urban development grant instead of the municipal infrastructure grant in terms of a process set out in section 27 (5) of the Division of Revenue Act. The qualification criteria cover the following areas:

- Management stability (low vacancy rates among senior management)
- Audit findings
- Unauthorised, irregular, fruitless and wasteful expenditure
- Capital expenditure
- Reporting in terms of the MFMA

To remain in the grant, cities must continue to meet or exceed the entry criteria. If they do not do so, they will be placed on a performance improvement plan. If they still do not meet the criteria in the subsequent year, they will shift back to receiving grant transfers through the municipal infrastructure grant, which comes with closer oversight and support from National and Provincial departments.

In addition to the basic formula based allocation, municipalities participating in the IUDG are also eligible to receive a performance-based incentive component, which is based on performance against weighted indicators as determined by CoGTA.

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves the understanding for councillors and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue; and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Table 50 MBRR Table A7 – Budget cash flow statement

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	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	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	3 887 673	4 109 432	4 381 174
Other revenue	107 172	396 950	783 080	69 862	70 590	70 590	75 010	78 280	80 042
Transfers and Subsidies - Operational	396 928	497 586	530 337	587 345	592 697	592 697	621 195	644 531	673 523
Transfers and Subsidies - Capital	181 545	288 268	242 420	219 003	227 008	227 008	227 359	225 544	230 842
Interest	37 025	23	25 933	45 027	45 026	45 026	45 026	45 026	45 027
Payments									
Suppliers and employees	(3 056 268)	(3 931 805)	(4 315 249)	(4 467 607)	(4 539 464)	(4 539 464)	(4 858 308)	(5 153 303)	(5 442 339)
Interest	(54 806)	(82 962)	(164 383)	(178 824)	(184 846)	(184 846)	(191 420)	(214 616)	(230 061)
Transfers and Subsidies	–	–	–	(7 582)	(6 432)	(6 432)	(7 293)	(7 294)	(7 512)
NET CASH FROM/(USED) OPERATING ACTIVITIES	312 964	371 299	402 152	700 128	409 182	409 182	592 082	591 795	655 385
CASH FLOWS FROM INVESTING ACTIVITIES									
Receipts									
Proceeds on disposal of PPE		16 894	55 710	–	–	–	–	–	–
Payments									
Capital assets	(733 399)	(1 067 925)	(914 511)	(702 643)	(721 976)	(721 976)	(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)	(525 963)	(493 686)	(505 801)
CASH FLOWS FROM FINANCING ACTIVITIES									
Receipts									
Borrowing long term/refinancing	374 000	600 000	410 000	380 000	380 000	380 000	210 000	179 117	178 373
Payments									
Repayment of borrowing	(89 591)	(109 923)	(172 700)	(181 781)	(192 249)	(192 249)	(218 413)	(186 252)	(211 482)
NET CASH FROM/(USED) FINANCING ACTIVITIES	284 409	490 077	234 006	198 219	187 752	187 752	(8 413)	(7 135)	(33 109)
NET INCREASE/ (DECREASE) IN CASH HELD	(136 026)	(189 655)	(222 642)	195 704	(125 043)	(125 043)	57 706	90 974	116 475
Cash/cash equivalents at the year begin:	820 790	684 764	495 109	310 148	272 467	272 467	147 424	205 130	296 104
Cash/cash equivalents at the year end:	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580

The above table shows cash and cash equivalents of the City. It can be seen that the cash levels of the City declined from 2023/24 into 2024/25 adjustment budget mainly due decreases in collection rates and increases expenditure levels. However, there is a positive increase in the 2025/26 MTREF with cash balances of R205,1 million for 2025/26, R296,1 million for 2026/27 and R412,5 million for 2027/28. The improvement over the MTREF is mainly due to significantly reducing funding from capital replacement reserve so that the municipality gradually builds up

enough cash reserve to back internal capital funding. In addition, the reduction of the operation deficit throughout the MTREF.

There is still other room for improvement in this regard and the following will be key for the municipality to sustain this level and also improve:

1. Real organic growth in the local economy;
2. Political and executive support for credit control in the residential environment, particularly the rural areas;
3. Addressing the high rate of non-revenue water;
4. A prudent stance is taken of the use of scarce funds;
5. All resources (especially human resources) in the service delivery environment are used efficiently and effectively.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?
- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that was/is available. A shortfall (applications > cash and investments) is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'. Non-compliance with section 18 is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded (budgeted spending is greater than funds available or to be collected). It is also important to analyse trends to understand the consequences, e.g. the budget year might indicate a small surplus situation, which in itself is an appropriate outcome, but if in prior years there were much larger surpluses then this negative trend may be a concern that requires closer examination.

Table 51 MBRR Table A8 – Cash backed reserves/accumulated surplus reconciliation

R thousand	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
Cash and investments available									
Cash/cash equivalents at the year end	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
Other current investments > 90 days	100	(0)	–	–	0	0	0	0	0
Non current Investments	–	–	–	–	–	–	–	–	–
Cash and investments available:	684 864	495 109	272 467	505 853	147 424	147 424	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	17 179	17 179	17 179
Unspent borrowing	–	–	–	–	–	–	–	–	–
Statutory requirements	44 639	36 959	28 533	22 099	(10 552)	(10 552)	10 279	36 736	72 974
Other working capital requirements	(88 124)	(462 834)	(211 334)	(344 210)	(114 411)	(114 411)	(36 278)	51 615	135 012
Other provisions	25 206	47 059	34 965	33 852	29 293	29 293	29 293	29 293	29 293
Long term investments committed	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	312 010	188 545	20 111	60 000	60 000	60 000	30 000	35 000	40 000
Total Application of cash and investments:	305 531	(149 935)	(110 547)	(187 924)	(18 491)	(18 491)	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	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	154 657	126 282	118 123

From the above table it can be seen that the cash surplus is R 155 million in the 2025/26 financial year and decreases to R126 million and R 118 million by 2026/27 and 2027/2028 respectively, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding:

- Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year. In the past these have been allowed to 'roll-over' and be spent in the ordinary course of business. Based on the current expenditure patterns and the awarded tenders in which construction has not commenced the municipality will have to approach National Treasury for a roll-over of funds in terms of the DORA requirements.
- Provisions for statutory requirements include VAT owing to timing differences resulting from year- end obligations.
- The main purpose of other working capital is to ensure that sufficient funds are available to meet obligations as they fall due. A key challenge is often the mismatch between the timing of receipts of funds from debtors and payments due to employees and creditors. For the purpose of the cash backed reserves and accumulated surplus reconciliation a provision equivalent to two month's operational expenditure has been provided for. Any underperformance in relation to collections could place upward pressure on the ability of the City to meet its creditor obligations.

It can be concluded that the City is funded for all the years in the MTREF, though the cash reserves are very tight.

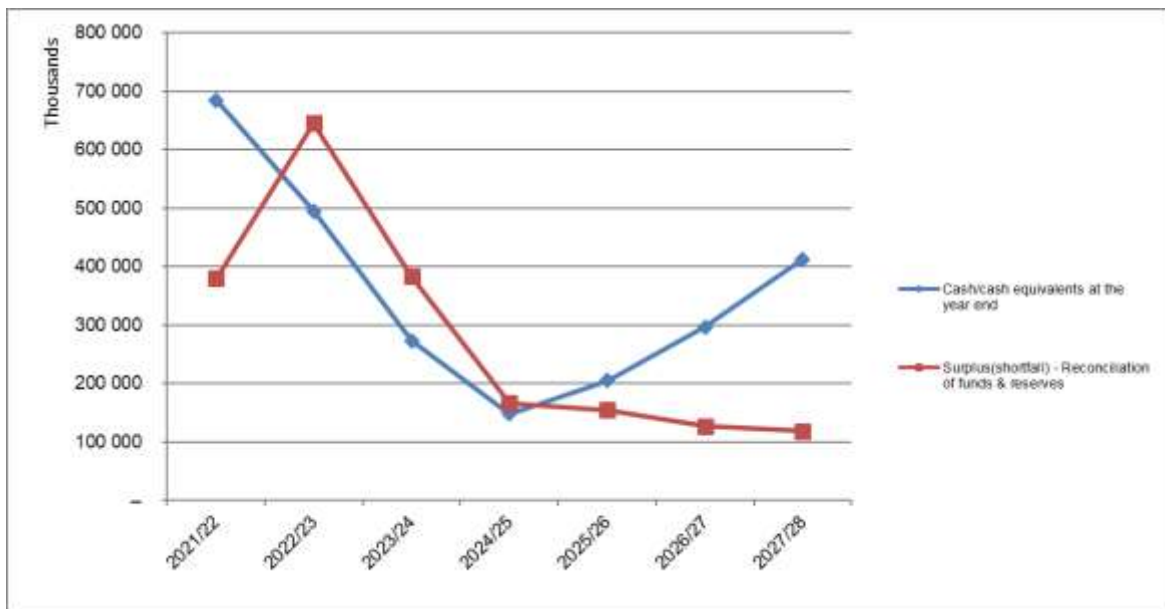


Figure 12 Cash and cash equivalents / Cash backed reserves and accumulated funds

2.6.5 Funding compliance measurement

National Treasury requires that the municipality to assess its financial sustainability against fourteen different measures that look at various aspects of the financial health of the municipality. These measures are contained in the following table. All the information comes directly from the annual budgeted statements of financial performance, financial position and cash flows. The funding compliance measurement table essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA. Each of the measures is discussed below

Table 52 MBRR Table SA10 – Funding compliance measurement

Description	MFMA section	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
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	684 764	495 109	272 467	505 853	147 424	147 424	205 130	296 104	412 580
Cash + investments at the yr end less applications - R'000	18(1)b	379 333	645 044	383 013	693 777	165 915	165 915	154 657	126 282	118 123
Cash year end/monthly employee/supplier payments	18(1)b	2,9	1,9	0,9	1,4	0,4	0,4	0,6	0,7	1,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	240 865	92 598	9 550	228 537	(58 869)	(58 869)	81 347	135 821	210 857
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	1,8%	2,4%	14,4%	(12,3%)	(6,0%)	5,2%	0,3%	0,7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	89,2%	105,1%	110,6%	103,9%	105,0%	105,0%	105,4%	105,2%	104,9%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	(4,5%)	(6,3%)	0,3%	6,5%	5,1%	5,1%	5,1%	5,1%	5,1%
Capital payments % of capital expenditure	18(1)c;19	109,6%	105,7%	114,6%	115,0%	115,0%	115,0%	115,0%	115,0%	115,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	68,7%	75,7%	73,5%	96,9%	94,8%	94,8%	91,3%	87,9%	85,4%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100,4%	100,4%	100,4%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	24,0%	(30,3%)	41,2%	(31,5%)	0,0%	(5,7%)	(11,9%)	(8,9%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	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)	6,7%	7,0%	4,1%	7,7%	7,8%	7,8%	7,8%	7,9%	0,0%
Asset renewal % of capital budget	20(1)(vi)	27,6%	25,3%	37,2%	36,1%	40,1%	40,1%	36,2%	38,6%	36,1%

Table MBRR Table SA10 – Funding compliance measurement (continued)

Description	MFMA section	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
Funding measures										
Cash/cash equivalents at the year end - R'000	18(1)b	684 764	495 109	272 467	505 853	147 424	147 424	217 599	312 145	435 679
Cash + investments at the yr end less applications - R'000	18(1)b	379 333	645 044	383 013	693 777	165 915	165 915	157 420	128 714	120 121
Cash year end/monthly employee/supplier payments	18(1)b	2,9	1,9	0,9	1,4	0,4	0,4	0,6	0,8	1,0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	240 865	92 598	9 550	228 537	(58 869)	(58 869)	81 347	135 821	210 857
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	N.A.	1,8%	2,4%	14,4%	(12,3%)	(6,0%)	5,2%	0,3%	0,7%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	89,2%	105,1%	110,6%	103,9%	105,0%	105,0%	105,8%	105,6%	105,2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	(4,5%)	(6,3%)	0,3%	6,5%	5,1%	5,1%	5,1%	5,1%	5,1%
Capital payments % of capital expenditure	18(1)c;19	109,6%	105,7%	114,6%	115,0%	115,0%	115,0%	115,5%	115,5%	115,5%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	68,7%	75,7%	73,5%	96,9%	94,8%	94,8%	89,2%	87,9%	85,4%
Grants % of Govt. legislated/gazetted allocations	18(1)a							100,4%	100,4%	100,4%
Current consumer debtors % change - incr(decr)	18(1)a	N.A.	24,0%	(30,3%)	41,2%	(31,5%)	0,0%	(6,3%)	(12,9%)	(7,9%)
Long term receivables % change - incr(decr)	18(1)a	N.A.	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)	6,7%	7,0%	4,1%	7,7%	7,8%	7,8%	7,8%	8,0%	0,0%
Asset renewal % of capital budget	20(1)(vi)	27,6%	25,3%	37,2%	36,1%	40,1%	40,1%	40,0%	40,0%	37,9%

2.6.5.1 Cash/cash equivalent position

The City's forecast cash position was discussed as part of the budgeted cash flow statement. A 'positive' cash position, for each year of the MTREF would generally be a minimum requirement, subject to the planned application of these funds such as cash-backing of reserves and working capital requirements.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2025/26 MTREF shows R 205,1 million, R 296,1 million and R 412,5 million for each respective financial year.

2.6.5.2 Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments as identified in the budgeted cash flow statement. The detail reconciliation of the cash backed reserves/surpluses is contained in Table 33, on page 93. The reconciliation is intended to be a relatively simple methodology for understanding the budgeted amount of cash and investments available with any planned or required applications to be made. This has been extensively discussed above.

2.6.5.3 Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the City to meet monthly payments as and when they fall due. It is especially important to consider the position should the municipality be faced with an unexpected disaster that threatens revenue collection such as rate boycotts. Notably, the ratio has marginally improved for the period 2025/26 MTREF the municipality's improving cash position sets the ratio at 0,6 and then increases to 0,7 for the 2026/27 and 1 for the 2027/28 financial years. As indicated above the City the Investment, Working Capital and Capital Replacement Reserves Policy requires a ratio of two months' coverage.

2.6.5.4 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed each year.

For the 2025/26 MTREF the indicative outcome is a surplus R81,3 million then R 136 million and R 211 million. This however is **not a true reflection** of the Operating performance as this figure includes capital revenues (Transfers recognised – capital). The City Manager has indicated that expenditure needs to be significantly reduced to eliminate the deficit

2.6.5.5 Property Rates/service charge revenue as a percentage increase less macro inflation target

The purpose of this measure is to understand whether the municipality is contributing appropriately to the achievement of national inflation targets. This measure is based on the increase in 'revenue', which will include both the change in the tariff as well as any assumption about real growth such as new property development, services consumption growth etc.

The factor is calculated by deducting the maximum macro-economic inflation target increase (which is currently 5.2 per cent). The result is intended to be an approximation of the real increase in revenue. From the table above it can be seen that the percentage increases to 5.2% for the respective financial year of the 2025/26 MTREF. This is not a reflection of economic growth in the area but rather a reflection of cost drivers which have increased more than inflation targets such as bulk water and electricity and employee related costs.

2.6.5.6 Cash receipts as a percentage of ratepayer and other revenue

This factor is a macro measure of the rate at which funds are 'collected'. This measure is intended to analyse the underlying assumed collection rate for the MTREF to determine the relevance and credibility of the budget assumptions contained in the budget. It can be seen that the outcome is at 105,4 per cent for 2025/26 MTREF. This percentage is however inflated by the output VAT component that is included in the cash receipts amount on the cash flow table. Given that the assumed collection rate was based on a 95 per cent performance target, it either implies that the Municipality must either increase its credit control endeavours in the Rural Areas or alternatively lower its collection rate target of 95 per cent to be more realistic. This measure and performance objective will have to be meticulously managed. Should performance with the mid-year review and adjustments be positive in relation to actual collections of billed revenue, the adjustments budget will be amended accordingly.

2.6.5.7 Debt impairment expense as a percentage of billable revenue

This factor measures whether the provision for debt impairment is being adequately funded and is based on the underlying assumption that the provision for debt impairment (doubtful and bad debts) has to be increased to offset under-collection of billed revenues. The provision has been appropriated at 5,1 per cent over the MTREF which is a reflection of the high standard of credit and debt control for the City. Given the comments mentioned above regarding the debtors' situation within the rural environment these provisions may need to be reviewed in the next budget cycle.

Council has performed an assessment of the Debt impairment and revised its method of calculating the budgeted outstanding debtors. The change is reflected on Table 30 - A6 Budgeted Financial Position and Table 75 SA3 - Supporting detail to Statement of Financial Position.

In terms of the debt impairment, the municipality is of the view that the provision that it currently has is sufficient to cover the risk of non-payment. Included in the debtors outstanding is the portion that will have not reached 90 days and therefore may still be recoverable. The trend is that about 50% of the outstanding debt (inclusive of current) is between current and 30 days.

2.6.5.8 Capital payments percentage of capital expenditure

The purpose of this measure is to determine whether the timing of payments has been taken into consideration when forecasting the cash position. This indicator clearly illustrates that the municipality plans to spend 100% of its capital budget. The amount shown in the indicator includes the input VAT portion, hence it is reflected at 115% as per the cash flow table.

2.6.5.9 Borrowing as a percentage of capital expenditure (excluding transfers, grants and contributions)

The purpose of this measurement is to determine the proportion of a municipality's 'own-funded' capital expenditure budget that is being funded from borrowed funds to confirm MFMA compliance. Externally funded expenditure (by transfers/grants and contributions) has been excluded. This ratio is sitting at 91,3% for 2025/26; 87,9% for 2026/27 and 85,4% for 2027/2028. This is in line with the strategy of firstly building up enough cash reserves for the cash replacement reserve prior to budgeting for the capital expenditure against it.

2.6.5.10 Transfers/grants revenue as a percentage of Government transfers/grants available

The purpose of this measurement is mainly to ensure that all available transfers from national and provincial government have been budgeted for. A percentage less than 100 per cent could indicate that not all grants as contained in the Division of Revenue Act (DoRA) have been budgeted for. The City has budgeted for all transfers.

2.6.5.11 Consumer debtors change (Current and Non-current)

The purpose of these measures are to ascertain whether budgeted reductions in outstanding debtors are realistic. There are 2 measures shown for this factor; the change in current debtors and the change in long term receivables, both from the Budgeted Financial Position. Only one indicator is reflected above which illustrates a stable trend in that debtors are decreasing mainly by the increase in debt impairment provision as well as the increase in collection rate.

2.6.5.12 Repairs and maintenance expenditure level

This measure must be considered important within the context of the funding measures criteria because a trend that indicates insufficient funds are being committed to asset repair could also indicate that the overall budget is not credible and/or sustainable in the medium to long term because the revenue budget is not being protected. Details of the City's strategy pertaining to asset management and repairs and maintenance are contained in Table 69 MBRR SA34c on on page 190 to 192.

2.6.5.13 Asset renewal/rehabilitation expenditure level

This measure has a similar objective to aforementioned objective relating to repairs and maintenance. A requirement of the detailed capital budget is to categorise each capital project as a new asset or a renewal/rehabilitation project. The objective is to summarise and understand the proportion of budgets being provided for new assets and also asset sustainability. The indicator in this regard is showing a significant increase and also in line with the justification on the repairs and maintenance budget. Further details in this regard are contained in Table 67 MBRR SA34b on page 185 to 187.

2.7 Expenditure on grants and reconciliations of unspent funds

Table 53 MBRR Table SA19 – Expenditure on transfers and grant programmes

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE:									
<u>Operating expenditure of Transfers and Grants</u>									
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
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
Municipal Disaster Relief Grant	–	7 426	5 230	–	–	–	–	–	–
Energy Efficient and Demand Management	94	134	481	770	770	770	–	–	–
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	260 000	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	–	–	–	–	–	–	–	–
Mpembeni Modular Library	–	–	536	746	746	746	779	779	815
Richards Bay Airport Feasibility Study	–	381	418	–	–	–	–	–	–
Municipal Employment Initiative	–	19	1 786	–	–	–	–	–	–
Greenest Municipality Competition	–	–	–	–	600	600	–	–	–
Capacity Building & Other	–	–	147	–	–	–	–	–	–
Other grant providers:	163	1 387	2 802	–	3 752	3 752	3 004	3 155	3 313
<i>Chieta Funding</i>	163	204	–	–	–	–	–	–	–
<i>Other</i>	–	994	–	–	–	–	–	–	–
<i>Mondi - Business Expo</i>	–	188	–	–	–	–	–	–	–
<i>Hulamin Operations (Pty) Ltd</i>	–	–	2 749	–	3 752	3 752	3 004	3 155	3 313
<i>Private Enterprises: Other Transfers Private Enterprises: Unspecific</i>	–	–	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

Table MBRR Table SA19 –Expenditure on transfers and grant programmes (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE:									
<u>Capital expenditure of Transfers and Grants</u>									
National Government:	174 051	249 118	256 040	218 503	226 376	226 376	227 359	225 544	230 842
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 Disaster Relief Grant	–	949	14 427	–	6 933	6 933	–	–	–
Provincial Government:	9 143	1 624	67	500	633	633	–	–	–
<i>Cogta (Static Tanks)</i>	325	–	–	–	–	–	–	–	–
Sport and Recreation	6 752	–	–	–	–	–	–	–	–
Mpembeni Modular Library	185	482	67	–	–	–	–	–	–
Dept of Arts and Culture (Generators and Boreholes)	1 302	–	–	–	–	–	–	–	–
Municipal Excellence Award	161	495	–	–	–	–	–	–	–
Richards Bay Airport Feasibility Study	–	–	–	500	500	500	–	–	–
Housing	–	–	–	–	133	133	–	–	–
Libraries	419	646	–	–	–	–	–	–	–
Other grant providers:	–	–	2 194	–	–	–	–	–	–
<i>Hulamin Operations (Pty) Ltd</i>	–	–	2 194	–	–	–	–	–	–
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

Table 54 MBRR Table SA20 – Reconciliation between of transfers, grant receipts and unspent funds

Description R thousand	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
Operating transfers and grants:									
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	–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities	169	169	169	169	169	169	169	169	169
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	4 666	7 088	2 276	2 276	2 276	2 276	2 276	2 276	2 276

Table MBRR Table SA20 – Reconciliation between of transfers, grant receipts and unspent funds (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
Capital transfers and grants:									
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
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	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

Table 55 MBRR Table SA21 – Transfers and grants made by the municipality

Description R thousand	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
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	–	–	–	–	–	–	–	–

Table MBRR Table SA21 – Transfers and grants made by the municipality (continued)

Description R thousand	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
Cash Transfers to other Organs of State									
<i>Festivals - Amaciko</i>	–	–	–	95	95	95	–	–	–
<i>Festivals - Drama</i>	–	–	–	95	95	95	–	–	–
<i>Disaster Management</i>	(5)	–	–	–	–	–	–	–	–
<i>Youth Development</i>	25	137	–	–	–	–	–	–	–
<i>Boys to Men</i>	–	123	95	–	–	–	–	–	–
<i>Girls to Woman</i>	–	123	87	–	–	–	–	–	–
<i>Children In Child Headed Families</i>	–	15	–	–	–	–	–	–	–
<i>King Cetshwayo Festival</i>	–	200	–	–	–	–	–	–	–
<i>uMhlathuze Rise Youth Festival</i>	–	100	–	–	–	–	–	–	–
<i>Isigqi Lifestyle and Development Foundation: Artists Talent Search</i>	–	100	–	–	–	–	–	–	–
<i>NYE (New Year's Eve) Abajabule Abantu-Afrotainment</i>	–	500	–	–	–	–	–	–	–
<i>Winzaar-Ubuntombi Bami</i>	–	478	–	–	–	–	–	–	–
<i>BF Entertainment-The Social Expirement</i>	–	100	–	–	–	–	–	–	–
<i>SAFA King Cetshwayo Football Association</i>	–	60	–	–	–	–	–	–	–
<i>Body Building South Africa National</i>	–	20	–	–	–	–	–	–	–
<i>NRB Harriers: Umhlathuze 32km Challenge</i>	–	200	–	–	–	–	–	–	–
<i>Primere Skool Arboretum</i>	–	80	–	–	–	–	–	–	–
<i>Mhlongo ME</i>	–	200	100	–	–	–	–	–	–
<i>Ingezo Yamabhinca NPC</i>	–	–	215	–	–	–	–	–	–
<i>Indabuko Yethu Arts Foundation</i>	–	–	100	–	–	–	–	–	–
<i>Mpanza KK</i>	–	–	178	–	–	–	–	–	–
<i>Manzini Empire Caterers pty ltd</i>	–	–	400	–	–	–	–	–	–
<i>State of the City</i>	–	–	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
TOTAL CASH TRANSFERS AND GRANTS	7 483	6 350	4 454	4 546	3 396	3 396	4 165	4 165	4 290

Table MBRR Table SA21 – Transfers and grants made by the municipality (continued)

Description R thousand	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
<u>Non-Cash Transfers to other Organs of State</u>									
Agricultural:Assistance and Support	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	–	–	–	–	–	–	–
Youth Development	222	370	–	510	510	510	–	–	–
Local Economic Development:Project Implementation - Baked Products	–	–	–	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	–	–	127	100	100	100	190	190	196
Local Economic Development:Project Implementation - Skills Transfer	–	–	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
<u>Groups of Individuals</u>									
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	9 279	8 772	8 927	7 582	6 432	6 432	7 293	7 294	7 512

2.8 Councillor and employee benefits

Table 56 MBRR Table SA22 – Summary of councillor and staff benefits

Summary of Employee and Councillor remuneration	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
<u>Councillors (Political Office Bearers plus Other)</u>									
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
Sub Total - Councillors	30 528	32 724	30 597	35 203	38 433	38 433	41 753	43 842	46 035
% increase	–	7,2%	(6,5%)	15,1%	9,2%	–	8,6%	5,0%	5,0%
<u>Senior Managers of the Municipality</u>									
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	1 551	1 719	1 926	2 137	2 137	2 137	2 361	2 479	2 604
Cellphone Allowance	316	299	314	297	330	330	352	370	389
Housing Allowances	–	–	–	–	–	–	–	–	–
Other benefits and allowances	85	85	86	95	95	95	140	147	154
Payments in lieu of leave	149	557	(11)	701	713	713	772	811	852
Acting and post related allowance	–	–	50	52	151	151	–	–	–
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	–	19,4%	(4,4%)	19,7%	12,3%	–	(8,0%)	5,0%	5,0%

Table MBRR Table SA22 – Summary of councillor and staff benefits (continued)

Summary of Employee and Councillor remuneration	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
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	–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	55 185	60 290	64 365	69 749	66 157	66 157	77 779	81 671	85 758
Cellphone Allowance	6 123	4 946	5 368	7 895	5 951	5 951	6 602	6 935	7 285
Housing Allowances	3 987	3 454	3 279	4 822	3 513	3 513	3 806	4 003	4 207
Other benefits and allowances	87 150	92 229	95 441	96 301	96 093	96 093	104 077	109 279	114 747
Payments in lieu of leave	23 295	26 780	27 593	27 950	35 454	35 454	36 660	38 500	40 432
Long service awards	23 224	5 209	3 493	720	1 310	1 310	17 042	17 894	18 787
Post-retirement benefit obligations	40 452	30 869	60 232	38 021	38 028	38 028	38 284	40 198	42 208
Acting and post related allowance	–	–	1 438	1 868	2 289	2 289	–	–	–
Sub Total - Other Municipal Staff	1 017 494	1 058 972	1 139 100	1 236 839	1 174 639	1 174 639	1 307 125	1 354 226	1 422 036
% increase	–	4,1%	7,6%	8,6%	(5,0%)	–	11,3%	3,6%	5,0%
Total Parent Municipality	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
	–	4,4%	7,0%	8,9%	(4,4%)	–	10,8%	3,7%	5,0%
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%	7,0%	8,9%	(4,4%)	–	10,8%	3,7%	5,0%
TOTAL MANAGERS AND STAFF	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

Table 57 MBRR Table SA23 – Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Rand per annum							
<u>Councillors</u>							
Speaker	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	67	31 173	5 309	5 271	–	–	41 753
<u>Senior Managers of the Municipality</u>							
Municipal Manager (MM)	1	1 668	290	378	331	–	2 666
Chief Finance Officer	1	1 765	–	419	299	–	2 482
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	12 494	1 480	3 645	2 425	–	20 044
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	75	43 667	6 789	8 916	2 425	–	61 796

Table 58 MBRR Table SA24 –Summary of personnel numbers

Summary of Personnel Numbers	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities									
Councillors (Political Office Bearers plus Other Councillors)	67	67	–	67	67	–	67	67	–
Municipal employees	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	8	8	–	8	6	1	8	7	1
Other Managers	15	15	–	15	14	–	15	15	–
Professionals	314	314	–	364	305	–	361	361	–
<i>Finance</i>	40	40	–	54	39	–	54	54	–
<i>Spatial/town planning</i>	31	31	–	36	31	–	36	36	–
<i>Information Technology</i>	14	14	–	17	13	–	17	17	–
<i>Roads</i>	12	12	–	15	12	–	13	13	–
<i>Electricity</i>	31	31	–	34	31	–	34	34	–
<i>Water</i>	12	12	–	16	13	–	15	15	–
<i>Sanitation</i>	19	19	–	24	19	–	23	23	–
<i>Refuse</i>	6	6	–	7	5	–	7	7	–
<i>Other</i>	149	149	–	161	142	–	162	162	–
Technicians	656	656	–	726	611	–	726	726	–
<i>Finance</i>	31	31	–	44	30	–	44	44	–
<i>Spatial/town planning</i>	9	9	–	10	9	–	10	10	–
<i>Information Technology</i>	3	3	–	4	3	–	4	4	–
<i>Roads</i>	75	75	–	81	71	–	80	80	–
<i>Electricity</i>	63	63	–	73	60	–	73	73	–
<i>Water</i>	34	34	–	32	28	–	33	33	–
<i>Sanitation</i>	50	50	–	48	41	–	48	48	–
<i>Refuse</i>	50	50	–	52	47	–	52	52	–
<i>Other</i>	341	341	–	382	322	–	382	382	–
Clerks (Clerical and administrative)	305	305	–	308	280	–	308	308	–
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	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	2 112	2 112	–	2 290	1 998	1	2 286	2 285	1
Finance personnel headcount	183	183	–	205	166	–	207	207	–
Human Resources personnel headcount	29	29	–	28	26	–	28	28	–

2.9 Monthly targets for revenue, expenditure and cash flow

Table 59 MBRR Table SA25 – Budgeted monthly revenue and expenditure

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

Table MBRR Table SA25 – Budgeted monthly revenue and expenditure (continued)

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

Table 60 MBRR Table SA26 – Budgeted monthly revenue and expenditure (municipal vote)

Description	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 by Vote															
Vote 1 - CITY DEVELOPMENT	714	1 709	21 299	5 231	2 410	21 157	765	1 807	21 313	788	747	694	78 632	84 910	106 307
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	59 608	11 847	11 696	10 785	11 074	50 802	11 070	11 480	39 940	11 114	11 379	12 424	253 219	274 470	287 470
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	1 510	1 591	1 419	1 616	1 692	1 560	1 550	1 651	1 646	1 588	1 551	1 539	18 912	19 439	20 656
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	8 002	1 075	1 140	16 119	1 097	4 609	2 303	1 002	3 613	3 225	1 116	2 039	45 339	35 639	37 085
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	823	670	670	813	578	670	813	680	678	830	690	620	8 536	8 962	8 252
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	38	38	38	38	38	592	38	38	38	38	38	37	1 007	1 057	1 099
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	85	84	84	85	1 041	84	85	84	84	84	85	106	1 992	2 092	2 175
Vote 8 - FINANCIAL SERVICES	201 523	79 276	71 985	74 058	79 305	149 846	71 020	70 994	129 882	70 902	69 323	73 329	1 141 442	1 228 835	1 304 869
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	240 822	195 224	288 643	203 150	214 639	244 390	278 831	221 376	227 509	206 334	207 107	205 897	2 733 921	2 879 629	3 051 048
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMEN	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	136 531	117 692	219 061	114 502	118 862	221 592	118 318	118 763	121 805	1 790 117	1 872 507	1 997 657
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	3 816	28	28	28	28	2 301	28	28	1 794	28	28	39	8 174	7 489	7 826
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	489	365	365	493	365	365	489	365	365	367	365	464	4 854	5 096	5 274
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	14	14	14	14	14	14	14	14	14	14	14	14	168	176	185
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	449 286	430 303	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	16 397	21 787	23 668	21 622	21 474	23 757	21 565	21 587	23 481	21 342	21 356	23 180	261 216	274 050	302 979
Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	32 191	29 746	29 595	29 905	30 111	31 603	30 489	29 109	29 872	29 085	29 522	29 105	360 332	369 584	395 237
Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	15 767	13 700	13 612	13 165	13 263	13 300	13 336	13 639	13 317	13 312	13 001	13 057	162 468	168 529	178 195
Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	29 355	30 212	30 728	32 700	29 121	32 456	29 574	29 996	30 147	28 070	29 481	28 528	360 369	372 393	388 847
Vote 5 - CORPORATE SERVICES - ADMINISTRATION	3 405	3 930	4 385	4 016	3 796	4 150	3 827	2 991	4 211	3 585	3 092	3 254	44 640	46 391	47 656
Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATION TECHNOLOGY	3 834	3 825	3 728	3 774	3 745	4 972	3 926	3 455	3 676	3 720	3 673	11 193	53 521	54 123	60 174
Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	906	1 063	1 162	1 269	1 177	1 250	1 182	1 276	1 320	1 269	1 058	915	13 847	10 793	11 575
Vote 8 - FINANCIAL SERVICES	2 093	1 707	1 720	2 367	1 879	1 854	1 958	2 889	2 852	3 221	2 610	5 809	30 958	32 036	34 710
Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	299 732	260 672	179 933	197 888	202 684	190 962	193 207	184 921	192 776	213 142	222 140	254 226	2 592 285	2 771 234	2 914 800
Vote 10 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE AND FACILITIES MANAGEMEN	1 531	1 785	1 796	1 834	1 925	1 790	1 699	1 752	1 884	1 768	1 695	1 586	21 045	21 872	22 805
Vote 11 - INFRASTRUCTURE SERVICES - CIVIL ENGINEERING SERVICES	166 373	176 838	166 531	176 539	167 122	166 071	170 769	161 803	168 721	167 205	165 411	165 926	2 019 309	2 076 205	2 170 604
Vote 12 - INFRASTRUCTURE SERVICES - ENGINEERING SERVICES	823	954	1 006	928	886	857	875	865	911	838	907	795	10 644	10 991	11 803
Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	2 928	6 372	4 916	3 922	6 280	6 252	3 408	7 421	4 910	3 990	5 668	5 418	61 485	63 873	72 066
Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	(313)	(329)	(331)	(227)	(331)	(196)	(328)	(164)	(313)	(331)	(305)	(273)	(3 440)	-	-
Vote 15 - INFRASTRUCTURE SERVICES - INFRASTRUCTURE SUPPORT SERVICES	1 346	1 753	2 295	1 594	1 220	2 799	1 349	1 502	1 918	1 324	1 432	1 718	20 250	16 568	11 911
Total Expenditure by Vote	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)	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

Table 61 MBRR Table SA27 – Budgeted monthly revenue and expenditure (functional classification)

Description R thousand	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 - 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	1 319 664
Executive and council	94	94	94	98	94	94	94	94	94	94	94	119	1 156	1 214	1 270
Finance and administration	202 287	79 904	73 553	74 814	80 890	151 030	72 713	71 623	130 513	71 534	69 952	74 987	1 153 800	1 241 811	1 318 319
Internal audit	6	6	6	6	6	6	6	6	6	6	6	6	68	71	75
Community and public safety	9 127	2 160	22 671	21 782	2 204	26 137	3 533	2 026	25 142	4 449	2 426	3 209	124 865	125 380	147 494
Community and social services	628	482	460	14 165	447	691	544	422	410	585	697	556	20 087	20 894	20 810
Sport and recreation	7 633	710	797	2 213	765	4 035	2 009	695	3 318	2 898	744	1 699	27 516	17 121	17 730
Public safety	712	751	743	758	754	761	742	692	743	749	747	820	8 973	9 422	9 854
Housing	146	210	20 664	4 639	230	20 644	230	210	20 664	210	230	126	68 203	77 851	99 004
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	1 889	3 069	12 861	1 985	1 887	2 242	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	18 163	14 086	14 655
Road transport	20 828	1 408	1 236	1 387	1 466	13 028	1 366	1 468	10 447	1 405	1 369	1 655	57 064	43 327	45 609
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	350 086	343 026	502 171	403 052	351 357	479 646	335 348	336 833	338 417	4 729 112	4 992 223	5 300 248
Energy sources	240 772	195 174	287 653	203 100	214 589	244 340	277 841	221 326	227 459	206 284	207 057	204 907	2 730 502	2 876 038	3 047 338
Water management	161 971	104 963	108 912	123 856	105 155	142 408	101 957	105 039	160 968	104 020	107 446	110 643	1 437 338	1 510 264	1 618 261
Waste water management	83 216	12 393	12 449	12 620	12 482	65 282	12 489	13 767	51 856	14 242	11 262	10 766	312 824	337 078	352 974
Waste management	58 753	11 532	11 390	10 510	10 799	50 142	10 765	11 224	39 363	10 801	11 068	12 100	248 448	268 843	281 676
Other	547	524	524	537	434	524	547	536	534	543	335	386	5 969	6 268	6 461
Total Revenue - Functional	781 934	409 659	519 124	449 286	430 303	695 776	481 833	428 708	648 796	413 958	411 533	419 365	6 090 275	6 424 462	6 834 218

Table MBRR Table SA27 – Budgeted monthly revenue and expenditure (functional classification) (continued)

Description R thousand	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
Expenditure - Functional															
Governance and administration	14 545	17 897	16 810	16 040	17 659	19 605	15 079	19 894	17 805	16 726	17 675	27 776	217 512	224 667	220 759
Executive and council	2 476	5 258	3 596	2 685	5 065	4 136	2 486	6 506	3 374	3 009	4 519	3 700	46 811	48 662	50 963
Finance and administration	12 601	12 866	12 948	13 402	12 545	15 407	12 624	13 433	14 347	13 677	13 189	23 512	170 552	175 850	169 629
Internal audit	(532)	(228)	266	(47)	49	62	(32)	(45)	84	40	(33)	564	149	155	167
Community and public safety	59 709	63 406	64 112	66 369	62 644	66 771	63 172	61 988	64 403	60 652	61 287	60 815	755 328	789 671	842 188
Community and social services	12 868	13 613	14 192	14 259	13 298	14 792	13 130	12 173	15 268	12 858	12 263	13 371	162 084	167 451	174 205
Sport and recreation	19 329	19 835	19 889	21 842	19 115	21 055	19 702	20 134	18 712	18 159	19 615	17 925	235 311	243 367	255 107
Public safety	22 290	19 093	19 083	19 298	19 316	19 874	19 457	18 948	19 346	18 840	18 617	18 701	232 862	241 963	255 435
Housing	4 674	10 319	10 370	10 341	10 283	10 500	10 264	10 186	10 467	10 249	10 235	10 274	118 160	129 683	149 850
Health	548	547	578	631	633	548	619	547	610	547	557	545	6 911	7 208	7 590
Economic and environmental services	38 471	40 848	41 136	39 308	39 274	37 258	40 431	38 397	39 448	38 221	38 029	35 524	466 345	460 420	461 628
Planning and development	10 255	10 668	11 896	10 504	10 409	11 677	10 341	10 448	11 619	10 125	10 184	11 271	129 396	130 178	138 612
Road transport	27 374	29 486	28 350	28 111	28 173	24 683	29 396	27 260	27 012	27 383	27 155	23 440	327 822	320 806	313 730
Environmental protection	842	694	890	694	692	899	695	690	817	713	690	813	9 127	9 436	9 286
Trading services	460 645	428 934	339 447	366 645	361 864	355 160	355 250	339 760	355 088	372 914	380 769	417 444	4 533 920	4 776 665	5 061 144
Energy sources	298 181	259 140	178 475	196 319	201 214	189 383	191 658	183 498	191 252	211 655	220 569	253 200	2 574 544	2 752 807	2 920 967
Water management	110 241	120 152	115 016	116 237	116 020	119 050	115 175	112 645	117 665	113 451	116 240	114 890	1 386 781	1 443 954	1 525 086
Waste water management	33 107	32 059	28 528	36 813	27 182	28 222	30 635	26 465	29 028	30 620	26 375	32 227	361 260	365 684	382 823
Waste management	19 117	17 583	17 428	17 277	17 449	18 504	17 782	17 152	17 143	17 188	17 586	17 128	211 335	214 219	232 267
Other	2 999	2 933	3 238	2 933	2 911	3 083	2 902	3 003	2 937	3 027	2 979	2 879	35 823	37 219	37 644
Total Expenditure - Functional	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)	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

Table 62 MBRR Table SA28 – Budgeted monthly capital expenditure (municipal vote)

Description	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															
Multi-year expenditure to be appropriated															
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	14 151
Capital multi-year expenditure sub-total	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

Table MBRR Table SA28 – Budgeted monthly capital expenditure (municipal vote) (continued)

Description R thousand	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
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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	137	1 200	1 790	300	500	17	100	2 500	8 015	12	-	-	14 571	26 087	29 281
Total Capital Expenditure	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

Table 63 MBRR Table SA29 – Budgeted monthly capital expenditure (functional classification)

Description R thousand	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
Capital Expenditure - Functional															
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
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
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	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

Table 64 MBRR Table SA30 – Budgeted monthly cash flow

MONTHLY CASH FLOWS R thousand	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
Cash Receipts By Source															
Property rates	92 619	67 590	63 006	64 959	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	2 892 558	3 047 599	3 236 245
Service charges - water revenue	46 964	57 114	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	248 156	3 676	250	18 242	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	2 489	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
Borrowing long term/refinancing	–	–	–	–	–	210 000	–	–	–	–	–	–	210 000	179 117	178 373
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	5 859 104	6 146 125	6 513 670

Table MBRR Table SA30 – Budgeted monthly cash flow (continued)

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
Cash Payments by Type															
Employee related costs	103 624	103 141	102 364	102 267	101 411	106 957	103 102	104 559	102 804	101 152	100 415	99 309	1 231 106	1 274 331	1 338 147
Remuneration of councillors	5 738	5 800	5 868	5 900	5 753	5 702	5 702	5 723	5 757	5 861	5 695	6 079	69 577	73 058	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	364 752	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	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
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
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

2.10 Contracts having future budgetary implications

In terms of the City's Supply Chain Management Policy, no contracts are awarded beyond the medium-term revenue and expenditure framework (three years). In ensuring adherence to this contractual time frame limitation, all reports submitted to either the Bid Evaluation and Adjudication Committees must obtain formal financial comments from the Financial Management Division of the Treasury Department.

Table 65 MBRR Table SA33 – Contracts having future budgetary implications

Description	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Expenditure Obligation By Contract													
Delta Built Environment Consultants Pty Ltd	2 110	900	–	–	–	–	–	–	–	–	–	–	3 010
Envelo Quality and Environmental Consultants	–	570	–	–	–	–	–	–	–	–	–	–	570
Fidelity Security Services	12 944	–	–	–	–	–	–	–	–	–	–	–	12 944
Freeman Security Services	31 865	–	–	–	–	–	–	–	–	–	–	–	31 865
Select Security Services T/A CRG	16 620	–	–	–	–	–	–	–	–	–	–	–	16 620
Mafoko Security Services	920	–	–	–	–	–	–	–	–	–	–	–	920
Prosecure	7 426	–	–	–	–	–	–	–	–	–	–	–	7 426
Ocean Dawn	–	–	–	–	–	–	–	–	–	–	–	–	–
Unitrade 1047 CC T/A Isindingo Security	7 877	–	–	–	–	–	–	–	–	–	–	–	7 877
Animal Pound	792	2	4	4	5	5	6	6	7	7	8	–	844
Camera Operations	1 200	–	–	–	–	–	–	–	–	–	–	–	1 200
Meshing Fees KZN Sharks Board	2 936	–	–	–	–	–	–	–	–	–	–	–	2 936
Khanali Trading (Pty) Ltd	225	–	–	–	–	–	–	–	–	–	–	–	225
Manyathi Group	182	–	–	–	–	–	–	–	–	–	–	–	182
Khanali Trading (Pty) Ltd	353	–	–	–	–	–	–	–	–	–	–	–	353
Khanali Trading (Pty) Ltd	182	–	–	–	–	–	–	–	–	–	–	–	182
Lekos Towing	376	–	–	–	–	–	–	–	–	–	–	–	376
Zanobanzi (Pty)Ltd	350	–	–	–	–	–	–	–	–	–	–	–	350
Lekos Towing	128	–	–	–	–	–	–	–	–	–	–	–	128
Lekos Towing	128	–	–	–	–	–	–	–	–	–	–	–	128
Manyathi Group	448	–	–	–	–	–	–	–	–	–	–	–	448
Free Security Services	231	–	–	–	–	–	–	–	–	–	–	–	231
Zanobanzi (Pty)Ltd	126	–	–	–	–	–	–	–	–	–	–	–	126
Zanobanzi (Pty)Ltd	126	–	–	–	–	–	–	–	–	–	–	–	126
Lekos Towing	498	–	–	–	–	–	–	–	–	–	–	–	498
Khanali Trading (Pty)Ltd	858	–	–	–	–	–	–	–	–	–	–	–	858
Zanobanzi (Pty) Ltd	478	–	–	–	–	–	–	–	–	–	–	–	478
Ilungelo Lamatlwane	303	–	–	–	–	–	–	–	–	–	–	–	303
World Focus	225	–	–	–	–	–	–	–	–	–	–	–	225
World Focus 123 CC	190	–	–	–	–	–	–	–	–	–	–	–	190
Sparks and Ellis	–	2 378	2 615	2 878	–	–	–	–	–	–	–	–	7 871
Total Operating Expenditure Implication	90 097	3 850	2 619	2 882	5	5	6	6	7	7	8	–	99 489

Table MBRR Table SA33 – Contracts having future budgetary implications (continued)

Description	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand													
<u>Capital Expenditure Obligation By Contract</u>													
HN Consulting (Pty) Ltd	-	1 000	-	-	-	-	-	-	-	-	-	-	1 000
Scribante Mining (Pty) Ltd	-	4 000	-	-	-	-	-	-	-	-	-	-	4 000
Mariswe Consulting (Pty) Ltd	-	14 000	3 800	4 228	-	4 228	4 228	-	-	-	-	-	30 484
Mariswe Consulting (Pty)	-	18 006	9 505	-	-	-	-	-	-	-	-	-	27 511
Ilifa Africa Engineers UMH490	-	-	-	3 000	-	-	-	-	-	-	-	-	3 000
Jamjo Civil	-	4 000	6 245	7 033	5 274	6 737	6 145	-	-	-	-	-	35 434
Amaphiko Ejuba Enterprise	-	7 640	259	290	241	259	255	-	-	-	-	-	8 944
Projecon CC	-	10 000	-	-	-	-	-	-	-	-	-	-	10 000
Mega Roads	-	1 500	-	-	-	-	-	-	-	-	-	-	1 500
Tamasco	-	6 000	1 000	1 000	5 000	1 000	1 000	-	-	-	-	-	15 000
Enelad	-	40 000	50 000	-	-	-	-	-	-	-	-	-	90 000
Silver Streak	-	40 000	50 000	-	-	-	-	-	-	-	-	-	90 000
CMS Engineering	-	25 000	15 000	-	-	-	-	-	-	-	-	-	40 000
Total Capital Expenditure Implication	-	171 146	135 809	15 551	10 515	12 224	11 628	-	-	-	-	-	356 873
Total Parent Expenditure Implication	90 097	174 996	138 428	18 433	10 520	12 229	11 634	6	7	7	8	-	456 362

2.11 Capital expenditure details

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

Table 66 MBRR Table SA34a – Capital expenditure on new assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure 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
<i>Roads</i>	89 156	40 614	72 386	38 746	40 883	40 883	14 577	2 051	2 050
<i>Road Structures</i>	5 706	4 379	8 049	1 000	1 000	1 000	7 200	8 716	10 611
<i>Road Furniture</i>	161	–	–	–	–	–	–	–	–
Storm water Infrastructure	1 320	705	4 000	13 515	18 715	18 715	27 749	17 969	18 508
<i>Storm water Conveyance</i>	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
<i>MV Networks</i>	10 303	14 791	31 559	31 872	18 317	18 317	14 550	11 472	13 919
<i>LV Networks</i>	4 580	4 102	241	1 093	1 093	1 093	–	–	–
Water Supply Infrastructure	223 040	232 389	159 140	125 230	89 989	89 989	97 463	57 931	61 676
<i>Boreholes</i>	640	–	(1 478)	4 000	–	–	–	–	–
<i>Reservoirs</i>	8 922	19 449	(2 020)	–	–	–	–	–	–
<i>Pump Stations</i>	–	–	2 422	5 000	5 000	5 000	14 643	–	–
<i>Water Treatment Works</i>	–	–	1 937	–	–	–	–	–	–
<i>Bulk Mains</i>	18 823	11 348	973	9 419	9 419	9 419	15 000	20 000	20 000
<i>Distribution</i>	192 083	186 894	149 086	89 511	58 270	58 270	55 820	26 277	26 676
<i>Distribution Points</i>	2 572	14 698	8 219	17 300	17 300	17 300	12 000	11 654	15 000

Table MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

Description	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
<u>Capital expenditure on new assets by Asset Class/Sub-class</u>									
Sanitation Infrastructure	9 508	15 250	36 867	2 000	6 000	6 000	7 100	50 861	53 095
<i>Pump Station</i>	–	–	11 398	–	4 000	4 000	–	–	–
<i>Reticulation</i>	1 462	4 755	462	2 000	2 000	2 000	7 100	50 861	53 095
<i>Outfall Sewers</i>	8 046	10 495	25 007	–	–	–	–	–	–
Solid Waste Infrastructure	–	386	1 936	2 719	–	–	2 700	–	–
<i>Waste Transfer Stations</i>	–	386	1 936	2 719	–	–	2 700	–	–
Coastal Infrastructure	209	417	(134)	3 200	3 200	3 200	206	8 006	8 007
<i>Sand Pumps</i>	–	417	(534)	200	200	200	206	8 006	8 007
<i>Piers</i>	209	–	400	3 000	3 000	3 000	–	–	–
Information and Communication Infrastructure	535	2 387	71	70	70	70	–	–	–
<i>Data Centres</i>	367	2 321	(352)	70	70	70	–	–	–
<i>Core Layers</i>	–	–	422	–	–	–	–	–	–
<i>Distribution Layers</i>	168	66	–	–	–	–	–	–	–
<u>Community Assets</u>	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
<i>Halls</i>	–	–	433	–	–	–	300	1 143	1 163
<i>Libraries</i>	419	–	3 873	–	–	–	–	–	–
<i>Stalls</i>	–	7 206	35 433	12 667	26 567	26 567	43 000	–	–
<i>Airports</i>	–	–	–	19 500	19 500	19 500	–	–	–
Sport and Recreation Facilities	23 162	156 912	31 463	12 628	12 628	12 628	11 997	11 997	12 357
<i>Outdoor Facilities</i>	23 162	156 912	31 463	12 628	12 628	12 628	11 997	11 997	12 357
<u>Investment properties</u>	–	–	7 542	8 400	8 400	8 400	–	–	–
Non-revenue Generating	–	–	7 542	8 400	8 400	8 400	–	–	–
<i>Improved Property</i>	–	–	7 542	8 400	8 400	8 400	–	–	–

Table MBRR Table SA34a – Capital expenditure on new assets by asset class (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class									
<u>Other assets</u>	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
<u>Intangible Assets</u>	–	81	163	17 140	17 140	17 140	5 522	9 356	5 814
Licences and Rights	–	81	163	17 140	17 140	17 140	5 522	9 356	5 814
Computer Software and Applications	–	81	163	17 140	17 140	17 140	5 522	9 356	5 814
<u>Computer Equipment</u>	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
<u>Furniture and Office Equipment</u>	373	819	743	919	771	771	872	–	–
Furniture and Office Equipment	373	819	743	919	771	771	872	–	–
<u>Machinery and Equipment</u>	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
<u>Transport Assets</u>	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
Total Capital Expenditure on new assets	411 863	534 913	413 408	335 492	310 196	310 196	245 198	201 981	211 831

Table 67 MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure 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
<i>Roads</i>	9 330	949	31 933	13 953	34 134	34 134	13 950	1 572	4 962
<i>Road Structures</i>	5 627	3 176	231	–	–	–	–	12 400	7 700
Storm water Infrastructure	–	–	–	200	200	200	–	–	–
<i>Drainage Collection</i>	–	–	–	200	200	200	–	–	–
Electrical Infrastructure	112 867	56 857	57 310	42 893	56 448	56 448	34 028	40 707	30 670
<i>HV Substations</i>	70 679	26 249	16 209	–	–	–	–	–	–
<i>HV Switching Station</i>	13 662	30 457	19 249	–	–	–	–	–	–
<i>HV Transmission Conductors</i>	17 726	(13 609)	9 080	17 001	30 556	30 556	9 072	8 000	8 000
<i>MV Networks</i>	6 894	11 894	8 464	21 163	21 163	21 163	24 956	27 707	22 670
<i>LV Networks</i>	3 906	1 866	4 307	4 730	4 730	4 730	–	5 000	–
Water Supply Infrastructure	37 042	139 798	118 193	112 000	103 365	103 365	79 999	85 000	88 151
<i>Reservoirs</i>	–	16 531	–	–	–	–	–	–	–
<i>Water Treatment Works</i>	5 784	60 777	(5 695)	–	–	–	5 000	–	–
<i>Bulk Mains</i>	21 680	29 740	–	–	–	–	2 870	–	–
<i>Distribution</i>	8 041	33 687	122 835	110 000	101 365	101 365	70 129	80 000	84 000
<i>Distribution Points</i>	1 537	(938)	1 054	2 000	2 000	2 000	2 000	5 000	4 151

Table MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class (continued)

Description	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
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	173 144	231 629	250 949	208 046	229 147	229 147	138 407	148 019	139 965
Sanitation Infrastructure	8 279	30 307	42 655	39 000	35 000	35 000	10 360	8 250	8 392
<i>Pump Station</i>	–	28 823	42 608	39 000	35 000	35 000	10 000	7 750	7 892
<i>Reticulation</i>	1 263	–	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	7 016	1 484	47	–	–	–	360	500	500
Coastal Infrastructure	–	542	626	–	–	–	70	90	90
<i>Piers</i>	–	542	626	–	–	–	70	90	90
<u>Community Assets</u>	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
<i>Halls</i>	1 784	–	23	–	–	–	–	–	–
<i>Cemeteries/Crematoria</i>	–	–	43	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
<i>Outdoor Facilities</i>	85	–	12 288	2 250	14 050	14 050	13 348	2 138	2 202

Table MBRR Table SA34b – Capital expenditure on the renewal of existing assets by asset class (continued)

Description	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
<u>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</u>									
<u>Investment properties</u>	–	–	884	–	–	–	500	1 038	1 069
Revenue Generating	–	–	–	–	–	–	500	1 038	1 069
<i>Improved Property</i>	–	–	–	–	–	–	500	1 038	1 069
Non-revenue Generating	–	–	884	–	–	–	–	–	–
<i>Improved Property</i>	–	–	884	–	–	–	–	–	–
<u>Other assets</u>	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
<i>Municipal Offices</i>	311	7 483	13 192	4 000	286	286	500	2 681	2 632
<i>Depots</i>	–	–	1 401	–	–	–	–	–	–
Housing	–	–	–	3 198	3 198	3 198	2 801	3 501	3 565
<i>Social Housing</i>	–	–	–	3 198	3 198	3 198	2 801	3 501	3 565
<u>Intangible Assets</u>	9 577	–	2 016	–	–	–	–	–	–
Licences and Rights	9 577	–	2 016	–	–	–	–	–	–
<i>Water Rights</i>	9 577	–	–	–	–	–	–	–	–
<i>Computer Software and Applications</i>	–	–	2 016	–	–	–	–	–	–
<u>Furniture and Office Equipment</u>	–	38	–	8	8	8	–	–	–
Furniture and Office Equipment	–	38	–	8	8	8	–	–	–
<u>Machinery and Equipment</u>	–	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
Total Capital Expenditure on renewal of existing assets	184 901	255 187	297 160	220 702	251 889	251 889	165 733	165 574	158 687
<i>Renewal of Existing Assets as % of total capex</i>	27,6%	25,3%	37,2%	36,1%	40,1%	40,1%	36,2%	38,6%	36,1%
<i>Renewal of Existing Assets as % of deprecn"</i>	55,7%	81,8%	91,3%	72,1%	71,4%	71,4%	48,4%	58,9%	60,3%

Table 68 MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
Infrastructure	11 418	120 632	42 213	18 586	27 106	27 106	30 265	49 552	53 283
Roads Infrastructure	38	1 258	(82)	–	5 000	5 000	15 981	23 768	24 917
<i>Roads</i>	38	1 258	(82)	–	5 000	5 000	15 981	23 768	24 917
Electrical Infrastructure	402	–	–	–	–	–	–	–	2 000
<i>MV Networks</i>	402	–	–	–	–	–	–	–	2 000
Water Supply Infrastructure	–	33 069	27 683	2 500	6 700	6 700	–	2 000	2 000
<i>Pump Stations</i>	–	–	5 636	–	–	–	–	–	–
<i>Water Treatment Works</i>	–	2 799	13 457	1 000	1 000	1 000	–	–	–
<i>Distribution</i>	–	30 271	8 590	1 500	5 700	5 700	–	2 000	2 000
Sanitation Infrastructure	9 792	82 533	12 599	2 000	1 900	1 900	8 000	9 312	9 312
<i>Pump Station</i>	–	29 345	(352)	–	–	–	–	–	–
<i>Reticulation</i>	2 853	623	–	–	–	–	–	–	–
<i>Waste Water Treatment Works</i>	–	30 464	5 584	–	–	–	6 000	3 312	3 312
<i>Outfall Sewers</i>	6 938	22 101	7 367	2 000	1 900	1 900	2 000	6 000	6 000
Solid Waste Infrastructure	552	1 449	–	9 586	8 886	8 886	1 784	9 972	10 419
<i>Waste Transfer Stations</i>	552	1 449	–	9 586	8 886	8 886	1 784	9 972	10 419
Information and Communication Infrastructure	634	2 323	2 013	4 500	4 620	4 620	4 500	4 500	4 635
<i>Data Centres</i>	634	2 323	2 013	4 500	4 620	4 620	4 500	4 500	4 635

Table MBRR Table SA34e – Capital expenditure on the upgrading of existing assets by asset class (continued)

Description	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class									
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	–	–	–
Fire/Ambulance Stations	–	60	–	–	–	–	–	–	–
Libraries	416	–	–	–	–	–	200	100	93
Taxi Ranks/Bus Terminals	158	5 860	9 375	15 000	15 700	15 700	300	1 875	1 875
Sport and Recreation Facilities	11 012	13 773	22 820	2 250	2 250	2 250	2 138	2 138	2 202
Outdoor Facilities	11 012	13 773	22 820	2 250	2 250	2 250	2 138	2 138	2 202
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
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
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
Yards	–	170	81	100	100	100	–	–	–
Depots	–	–	206	–	–	–	–	–	–
Intangible Assets	40 769	47 662	–	7 564	7 564	7 564	–	–	3 596
Licences and Rights	40 769	47 662	–	7 564	7 564	7 564	–	–	3 596
Computer Software and Applications	40 769	47 662	–	7 564	7 564	7 564	–	–	3 596
Total Capital Expenditure on upgrading of existing assets	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%

Table 69 MBRR Table SA34c – Repairs and maintenance expenditure by asset class

Description	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
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
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
Electrical Infrastructure	77 197	99 816	52 245	119 384	117 480	117 480	121 261	127 507	133 203
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 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
Water Supply Infrastructure	117 126	133 824	46 495	118 082	117 682	117 682	120 454	126 375	132 215
Boreholes	623	–	224	377	377	377	358	377	391
Water Treatment Works	5 144	944	896	1 557	1 557	1 557	1 234	1 302	1 347
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
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
Toilet Facilities	3 594	5 546	5 631	6 637	6 137	6 137	6 305	6 652	6 884
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

Table MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

Description	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
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Community Assets</u>	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
Halls	627	256	564	774	724	724	773	813	847
Fire/Ambulance Stations	149	18	121	2 076	283	283	2 206	2 327	2 399
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
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	–	–	–
Public Ablution Facilities	58	12	–	34	34	34	15	16	16
Taxi Ranks/Bus Terminals	2	–	10	–	–	–	–	–	–
Sport and Recreation Facilities	1 262	874	919	2 429	2 283	2 283	2 372	2 497	2 598
Outdoor Facilities	1 262	874	919	2 429	2 283	2 283	2 372	2 497	2 598
<u>Heritage assets</u>	20	–	–	12	7	7	7	8	8
Historic Buildings	20	–	–	12	7	7	7	8	8

Table MBRR Table SA34c – Repairs and maintenance expenditure by asset class (continued)

Description	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
<u>Repairs and maintenance expenditure by Asset Class/Sub-class</u>									
<u>Other assets</u>	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
Housing	74	71	75	138	138	138	145	152	160
Social Housing	74	71	75	138	138	138	145	152	160
<u>Computer Equipment</u>	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
<u>Furniture and Office Equipment</u>	–	7	13	84	17	17	81	85	88
Furniture and Office Equipment	–	7	13	84	17	17	81	85	88
<u>Machinery and Equipment</u>	28 313	21 022	21 666	25 809	26 347	26 347	26 443	27 734	28 623
Machinery and Equipment	28 313	21 022	21 666	25 809	26 347	26 347	26 443	27 734	28 623
<u>Transport Assets</u>	37 182	52 708	50 152	77 288	90 736	90 736	80 976	85 162	88 872
Transport Assets	37 182	52 708	50 152	77 288	90 736	90 736	80 976	85 162	88 872
Total Repairs and Maintenance Expenditure	426 478	495 190	313 719	607 362	619 441	619 441	612 233	643 296	671 274
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%
R&M as % Operating Expenditure	10,1%	10,4%	6,0%	10,9%	11,0%	11,0%	13,8%	10,7%	10,7%

Table 70 MBRR Table SA34d – Depreciation by asset class

Description	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
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	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
<i>Roads</i>	42 818	43 542	50 407	35 567	45 369	45 369	43 855	23 842	3 774
<i>Road Structures</i>	3 868	3 681	3 579	3 621	3 606	3 606	3 628	3 720	2 172
<i>Road Furniture</i>	4 480	4 438	3 345	2 418	3 497	3 497	3 495	2 745	315
Storm water Infrastructure	16 694	17 035	18 134	18 102	18 452	18 452	17 884	17 981	26 711
<i>Drainage Collection</i>	3 456	3 403	3 671	3 431	3 805	3 805	3 594	3 557	3 416
<i>Storm water Conveyance</i>	13 231	13 628	14 459	14 668	14 644	14 644	14 286	14 420	23 296
<i>Attenuation</i>	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
<i>HV Substations</i>	10 224	8 041	9 629	9 135	10 532	10 532	10 536	10 109	10 026
<i>HV Switching Station</i>	37	6 939	1 221	–	–	–	–	–	–
<i>HV Transmission Conductors</i>	1 611	1 705	1 259	1 264	2 901	2 901	2 710	2 810	2 899
<i>MV Substations</i>	1 781	1 588	1 736	1 588	1 582	1 582	1 583	1 427	1 927
<i>MV Networks</i>	8 491	8 048	8 988	8 240	9 771	9 771	8 659	8 859	7 423
<i>LV Networks</i>	3 539	3 061	3 336	3 163	3 619	3 619	3 611	3 339	360
Water Supply Infrastructure	72 677	59 096	61 077	56 328	70 777	70 777	69 317	52 935	42 904
<i>Boreholes</i>	81	43	43	64	43	43	44	737	53
<i>Reservoirs</i>	8 234	6 557	7 063	6 261	7 400	7 400	7 401	7 729	11 144
<i>Pump Stations</i>	224	221	469	383	811	811	725	728	5 241
<i>Water Treatment Works</i>	6 728	5 793	8 873	5 834	10 885	10 885	10 906	30 795	663
<i>Bulk Mains</i>	38 589	26 389	26 461	26 317	26 691	26 691	26 429	12 598	170
<i>Distribution</i>	18 820	20 092	18 167	17 470	24 946	24 946	23 813	347	25 634

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	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
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Infrastructure</u>	217 591	195 483	205 395	178 619	217 133	217 133	211 495	164 911	121 098
Sanitation Infrastructure	47 167	35 016	39 221	35 804	43 206	43 206	42 511	33 509	2 744
<i>Pump Station</i>	3 763	4 464	5 897	4 898	9 445	9 445	9 124	6 682	222
<i>Reticulation</i>	37 988	24 486	23 806	24 296	23 678	23 678	23 344	19 176	260
<i>Waste Water Treatment Works</i>	3 232	4 335	7 709	4 783	8 172	8 172	8 176	5 991	1 062
<i>Outfall Sewers</i>	2 183	1 731	1 808	1 827	1 911	1 911	1 868	1 661	1 200
Solid Waste Infrastructure	535	476	644	518	657	657	586	548	670
<i>Waste Transfer Stations</i>	40	41	41	53	54	54	52	116	324
<i>Waste Separation Facilities</i>	495	436	604	464	604	604	534	432	346
Rail Infrastructure	96	85	80	112	92	92	108	161	220
<i>Rail Lines</i>	96	85	80	85	80	80	80	76	74
<i>Rail Structures</i>	–	–	–	27	12	12	28	84	145
Coastal Infrastructure	1 265	465	465	466	476	476	466	421	112
<i>Sand Pumps</i>	–	–	–	1	1	1	1	48	95
<i>Piers</i>	–	–	–	0	10	10	–	1	2
<i>Promenades</i>	1 265	465	465	465	465	465	465	372	15
Information and Communication Infrastructure	2 307	2 266	2 275	2 294	2 596	2 596	2 548	2 507	18 842
<i>Data Centres</i>	–	–	–	27	75	75	27	159	241
<i>Core Layers</i>	2 307	2 266	2 275	2 267	2 521	2 521	2 521	2 348	18 602

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	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
Depreciation by Asset Class/Sub-class									
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
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
Libraries	1 131	906	886	907	981	981	981	733	367
Cemeteries/Crematoria	838	767	753	769	760	760	759	724	3 576
Parks	2 847	2 251	2 482	2 251	2 480	2 480	2 481	1 434	11
Public Ablution Facilities	425	327	354	354	354	354	300	283	549
Stalls	–	–	–	2	44	44	–	–	–
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
Sport and Recreation Facilities	11 759	9 962	11 508	10 092	13 843	13 843	13 465	12 056	10 013
Outdoor Facilities	11 759	9 962	11 508	10 092	13 843	13 843	13 465	12 056	10 013
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

Table MBRR Table SA34d – Depreciation by asset class (continued)

Description	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
<u>Depreciation by Asset Class/Sub-class</u>									
<u>Other assets</u>	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
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
Housing	7 749	8 111	7 532	7 337	7 493	7 493	6 414	6 187	203
Staff Housing	1 081	1 349	1 135	1 117	1 091	1 091	960	883	139
Social Housing	6 668	6 762	6 397	6 220	6 402	6 402	5 455	5 303	64
<u>Intangible Assets</u>	30 120	34 518	40 996	37 532	42 890	42 890	42 377	25 311	3 487
Licences and Rights	30 120	34 518	40 996	37 532	42 890	42 890	42 377	25 311	3 487
Water Rights	92	239	239	239	239	239	239	339	10
Computer Software and Applications	30 029	34 279	40 756	37 293	42 651	42 651	42 137	24 972	3 477
<u>Computer Equipment</u>	2 686	2 926	3 289	4 042	3 970	3 970	3 607	4 646	19 616
Computer Equipment	2 686	2 926	3 289	4 042	3 970	3 970	3 607	4 646	19 616
<u>Furniture and Office Equipment</u>	1 689	1 564	1 165	1 568	1 249	1 249	1 317	3 132	45 510
Furniture and Office Equipment	1 689	1 564	1 165	1 568	1 249	1 249	1 317	3 132	45 510
<u>Machinery and Equipment</u>	24 773	27 111	25 414	32 597	27 050	27 050	27 374	32 504	25 639
Machinery and Equipment	24 773	27 111	25 414	32 597	27 050	27 050	27 374	32 504	25 639
<u>Transport Assets</u>	10 903	10 915	8 021	12 001	8 529	8 529	7 934	7 777	521
Transport Assets	10 903	10 915	8 021	12 001	8 529	8 529	7 934	7 777	521
Total Depreciation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200

Table 71 MBRR Table SA35 – Future financial implications of the capital budget

Vote Description	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							
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
Total Capital Expenditure	457 359	429 293	439 827	438 586	438 137	438 137	0

Table MBRR Table SA35 – Future financial implications of the capital budget (continued)

Vote Description	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							
<u>Future operational costs by vote</u>							
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

Table MBRR Table SA35 – Future financial implications of the capital budget (continued)

Vote Description	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							
<u>Future revenue by source</u>							
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	105 483	105 483	
Agency services	8 365	8 365	9 047	9 408	10 255	10 255	–
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	–
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	–
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

Table 72 MBRR Table SA36 – Detailed capital budget per municipal vote

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Parent municipality:															
Community and Social Services	COMPACTION OF RICHARDSBAY AND ESIKHALENI	PC0020202010020010110000000000000000_00001	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	43	-	100	150	100	
Community and Social Services	CEMET: PLANNING : CREMATORIUM	PC0020202010020010110000000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	200	78	47	154	
Community and Social Services	CEMET: COMPACTION R/BAY & ESIKHALENI CEM	PC002020202010020010110000000000000000_00004	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Cemeteries/Crematoria	Community Facilities	Cemeteries/Crematoria	Whole of the Municipality	-	200	-	-	-	
Community and Social Services	BUILDING MAINTENANCE EQUIPMENT	PC002020300900000000000000000000000000_00176	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	2	-	-	-	
Community and Social Services	HLANGANANI: REFURBISHMENT OF HALL	PC002020201002001001000000000000000000_00002	Renewal	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	BRACKENHAM: REFURBISHMENT OF HALL	PC002020202010020010010000000000000000_00006	Renewal	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umtshatuze:Ward:Ward 26	23	-	-	-	-	
Community and Social Services	BRACKENHAM: REFURBISHMENT OF HALL	PC002020202020201001000000000000000000_00002	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umtshatuze:Ward:Ward 26	4 500	-	-	-	-	
Community and Social Services	EISELENI: HALL UPGRADE	PC002020202020201001000000000000000000_00003	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	36	-	-	-	-	
Community and Social Services	AQUADENE: REFURBISHMENT OF HALL	PC002020202020201001000000000000000000_00009	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Umtshatuze:Ward:Ward 26	-	1 000	-	-	-	
Community and Social Services	HALLS :IMPROVEMENT/RENOVAT HLANGANANI HALL	PC002020202020201001000000000000000000_00015	Upgrading	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	-	3 201	-	-	-	
Community and Social Services	LIGHTN PROTECT-HALLS & THUSONG CENTRES	PC002020300200100100000000000000000000_00002	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	248	-	300	1 143	1 163	
Community and Social Services	CONSTR HALL IN WARD 11 NHLANGENYUKE AREA	PC002020300200100100000000000000000000_00010	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Halls	Community Facilities	Halls	Whole of the Municipality	184	-	-	-	-	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Community and Social Services	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00200300900000000000000000000000_00043	New	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-	
Community and Social Services	R/BAY CIVIC: RENOV TO CIVIC CENTRE	PC0020020010030010010000000000000000_00002	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(300)	-	-	-	-	
Community and Social Services	RENOVS TO COUNCILLOR OFFICES	PC0020020010030010010000000000000000_00003	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	2 099	-	-	-	-	
Community and Social Services	R/BAY CIVIC: AIRCON COOLING TOWERS	PC0020020010030010010000000000000000_00010	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	REFURBISHMENT OF STORMWATER SECTION	PC0020020010030010010000000000000000_00029	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(186)	-	-	-	-	
Community and Social Services	R/BAY CIVIC: RENOVATIONS TO CIVIC CENTRE	PC0020020010030010010000000000000000_00031	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	2 018	-	-	-	-	
Community and Social Services	R/BAY CIVIC: AIRCON NEW INSTALLATIONS	PC0020020010030010010000000000000000_00035	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	REPLACEMENT: OF STAFF PARKING GATE MOTOR	PC0020020010030010010000000000000000_00036	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(86)	-	-	-	-	
Community and Social Services	R/BAY CIVIC: STRUCT REPAIRS (PHASE 2)	PC0020020010030010010000000000000000_00038	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	2 181	2 117	
Community and Social Services	NORTHERN DEPOT FENCING	PC0020020010030010010000000000000000_00040	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	300	300	309	
Community and Social Services	EMPANGENI: RENOVATIONS TO CIVIC 2	PC0020020010030010010000000000000000_00043	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	2 658	-	-	-	-	
Community and Social Services	REFURBISHMENT OF COUNCIL CHAMBER	PC0020020010030010010000000000000000_00045	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(359)	-	-	-	-	
Community and Social Services	REFURB POUND/STORAGE FACILITY (ALTON)	PC0020020010030010010000000000000000_00047	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	520	-	-	-	-	
Community and Social Services	AIRCON REPL: NORTH SERV ELECT SIBY QUART	PC0020020010030010010000000000000000_00049	Renewal	An efficient and responsible economic network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	82	-	-	-	-	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year +2 2027/28
Community and Social Services	AIRCON REPLACEMENT: ELECTRICAL WISHOP	PC0020020010030010010000000000000000_00050	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	75	–	–	–	–
Community and Social Services	R/BAY CIVIC: REPLACEMENT OF LIFTS	PC0020020010030010010000000000000000_00051	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	266	–	–	–	–
Community and Social Services	RENOVATIONS - FS EXPENDITURE SECTION	PC0020020010030010010000000000000000_00053	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	4 091	–	–	–	–
Community and Social Services	MUN BLD: REP AIRCONS ESIK RDS&STWT DEPOT	PC0020020010030010010000000000000000_00054	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	–	200	200	206
Community and Social Services	REFURBISHMENT OF EMPANGENI CLINIC	PC0020020010030010010000000000000000_00055	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	102	–	–	–
Community and Social Services	REFURBISHMENT OF EMPANGENI FIRE STATION	PC0020020010030010010000000000000000_00056	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	–	185	–	–	–
Community and Social Services	AIR CONDITIONER FIRE STATION	PC0020020010030010010000000000000000_00057	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	163	–	–	–	–
Community and Social Services	AIR CONDITIONER PUBLIC PARTICIPATION	PC0020020010030010010000000000000000_00058	New	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	633	–	–	–	–
Community and Social Services	RENOVATIONS & REFURB OF OTHER FACILITIES	PC0020020010030010010000000000000000_00059	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	1 517	–	–	–	–
Community and Social Services	EMPANGENI WEST: SER DEPOT ROOF COVER	PC0020020010030010100000000000000000_00002	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	1 252	–	–	–	–
Community and Social Services	ESIKH STH: SER DEPOT ROOF COV & STR REP	PC0020020010030010100000000000000000_00003	Renewal	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	149	–	–	–	–
Community and Social Services	DISASTER MANAGEMENT RENOVTS TO BUILDINGS	PC0020020020030010010000000000000000_00003	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	31	–	–	–	–
Community and Social Services	R/BAY CIVIC: STRUCTURAL REPAIRS	PC0020020020030010010000000000000000_00010	Upgrading	An efficient and responsive economic infrastructure network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(2 082)	1 700	1 200	–	–

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2023/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2023/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Community and Social Services	VULINDELELA: RENOV TO MULI-PURPOSE CENTRE	PC00202020203001001000000000000000_00014	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	5 000	1 700	6 386	
Community and Social Services	EMPANGENI: RENOVATIONS TO CIVIC 1	PC00202020203001001000000000000000_00017	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	(3 963)	-	-	-	-	
Community and Social Services	UPGRD AND RENOV TO ROADS AND S WATER DEP	PC00202020203001001000000000000000_00022	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	60	-	-	-	-	
Community and Social Services	RENOVATIONS & REFURB OF OTHER FACILITIES	PC00202020203001001000000000000000_00032	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	2 531	-	-	-	-	
Community and Social Services	CONSTR VULINDELELA CUSTOMER CARE CENTRE	PC00202020203001001000000000000000_00034	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	1 355	-	-	4 500	-	
Community and Social Services	MUN BLD: UPG & REN ABLUTION FAC DEPOTS	PC00202020203001001000000000000000_00037	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	100	-	-	-	
Community and Social Services	UPGRADE & RENOV TO ROADS & STORMWV DEPOTS	PC00202020203001010000000000000000_00002	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Depots	Operational Buildings	Depots	Whole of the Municipality	206	-	-	-	-	
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC00202030020010180000000000000000_00002	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umthathuze:Ward:Ward 21	2 800	-	-	-	-	
Community and Social Services	DESIGN/CONS OF SMME R PARKS (ESIKH) -PH1	PC00202030020010180000000000000000_00003	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umthathuze:Ward:Ward 21	24 262	-	-	-	-	
Community and Social Services	SUPPLY AND INSTALL OF ROLLERS DOORS	PC00202030030010010000000000000000_00001	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	13	-	-	-	-	
Community and Social Services	RURAL ROADS OFFICES	PC00202030030010010000000000000000_00016	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	REFURB OF S WATER SECT A - ESIKH DEP	PC00202030030010010000000000000000_00022	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Community and Social Services	MUNICIPAL BUILDINGS: RURAL ROADS OFFICES	PC00202030030010010000000000000000_00034	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	812	-	-	-	-	
Community and Social Services	REPL AIR CONDITIONERS: ECONOMIC DEVELOPM	PC00202030030010010000000000000000_00048	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	1 915	-	-	-	-	
Community and Social Services	AIR CONDITIONERS: SCIENTIFIC SERVICES LB	PC00202030030010010000000000000000_00052	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	87	-	-	-	-	
Community and Social Services	NEW AIRCONDNS EXPEND SECTION (CRED & SAL)	PC00202030030010010000000000000000_00056	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	428	-	-	-	-	
Community and Social Services	MUN BLD: SCM FENCING	PC00202030030010010000000000000000_00060	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	400	-	-	-	
Community and Social Services	MUN BLD: SCM FENCING	PC00202030030010010000000000000000_00062	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	4 000	-	-	-	
Community and Social Services	R/BAY CIVIC: FIRE SUPPRESSION SYSTEM	PC00202030030010010000000000000000_00063	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	1 000	1 000	1 030	
Community and Social Services	R/BAY CIVIC: PUBLIC ANNOUNCEMENT SYSTEM	PC00202030030010010000000000000000_00064	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	500	500	515	
Community and Social Services	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC002020300900000000000000000000_00044	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	186	-	-	-	-	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Community and Social Services	ICT EQUIPMENT FOR COUNCIL CHAMBERS	PC00200300900000000000000000000000_00244	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 728	–	–	–	–
Community and Social Services	UPGRADING AND RENOVATION - ALL LIBRARIES	PC00200200100200101000000000000000000000_00008	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	–	–	–	–
Community and Social Services	R/BAY: LIBRARY - UPGR AND RENOV	PC00200200200200101000000000000000000000_00001	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	–	–	–	–
Community and Social Services	LIBRARIES: R/BAY GLASS OFFICE PARTITION	PC00200200200200101000000000000000000000_00009	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	–	–	200	100	93
Community and Social Services	LIGHTNING PROTECTION: ALL LIBRARIES	PC00200300200101000000000000000000000000_00003	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	3 846	–	–	–	–
Community and Social Services	AQUADENE: LIBRARY FIT EMERGENCY EXIT DR	PC00200300200101000000000000000000000000_00005	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Libraries	Community Facilities	Libraries	Whole of the Municipality	26	–	–	–	–
Community and Social Services	ENSELENI: LIBRARY ISSUE DESK	PC00200300500000000000000000000000000000_00009	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	47	–	–	–	–
Community and Social Services	ALL LIBRARIES: STAFF CHAIRS	PC00200300500000000000000000000000000000_00010	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	87	–	–	–	–
Community and Social Services	LIBRARIES: DIGITAL CAMERA	PC00200300500000000000000000000000000000_00012	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	9	–	–	–	–
Community and Social Services	ALL LIBRARIES: CASH REGISTERS	PC00200300500000000000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	30	18	–	–	–
Community and Social Services	LIBRARIES: FURNITURE AND EQUIPMENT	PC00200300500000000000000000000000000000_00014	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	10	–	–	–	–
Community and Social Services	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00200300900000000000000000000000000000_00045	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	–	–	–
Community and Social Services	DISASTER MANAGEMENT BUILDING FURNITURE	PC00200300500000000000000000000000000000_00001	New	Protect and enhance our environmental assets & natural resource	Spatial integration	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	14	–	–	–
Community and Social Services	GENERATORS: DISASTER CENTRE	PC00200300900000000000000000000000000000_00184	New	Protect and enhance our environmental assets & natural resource	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	14	–	–	–
Energy Sources	TOOLS FOR CUSTOMER SERV AND PLANNING	PC00200300900000000000000000000000000000_00001	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	8	14	–	–	–
Energy Sources	FURNITURE: ELECTRICITY SERVICES	PC00200300500000000000000000000000000000_00051	New	An efficient and responsible network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	4	–	–	–
Energy Sources	132KV STATION REFURBISHMENT	PC00100100100100200000000000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	(328)	–	–	–	–
Energy Sources	132/11KV POLARIS SUBSTATION REFURB	PC00100100100100200000000000000000000000_00004	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	4 642	–	–	–	–
Energy Sources	132/11KV HERCULES SUBSTATION REFURB	PC00100100100100200000000000000000000000_00008	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	11 895	–	–	–	–
Energy Sources	132/11KV SCORPIO SUBSTATION REFURB	PC00100100100100200000000000000000000000_00009	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Substations	Electricity	HV Substations	Whole of the Municipality	–	–	–	–	–
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC00100100100100300000000000000000000000_00001	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	9 177	–	–	–	–
Energy Sources	132/11KV 30MVA CYGNUS TRANSFORMER INST	PC00100100100100300000000000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	6 155	–	–	–	–
Energy Sources	EL-DT: REP CYGNUS TRANSFORMER INSURANCE	PC00100100100100300000000000000000000000_00004	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Switching Station	Electricity	HV Switching Station	Whole of the Municipality	3 917	–	–	–	–
Energy Sources	132KV OIL F CABLES IN THE S DUNES HY/ C	PC00100100100100400000000000000000000000_00002	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	Transmission Conductors	Whole of the Municipality	227	–	–	–	–
Energy Sources	132KV OIL F CABLES IN THE S DUNES HY/ C	PC00100100100100400000000000000000000000_00007	Renewal	An efficient and responsible network	Inclusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	Transmission Conductors	Whole of the Municipality	–	–	–	–	–

R thousand						
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R thousand												Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000_00008	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	3 440	–	–	–	–		
Energy Sources	132KV OVERH LINE REFUR IMPALA TO POLARIS	PC0010010010010040000000000000000000_00009	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	(1 602)	–	–	–	–		
Energy Sources	13211KV SCORPIO SUB REFURBISHMENT	PC0010010010010040000000000000000000_00012	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	(0)	15 143	–	–	–		
Energy Sources	132KV OVERH LINE REFUR-IMPALA TO SCORPIO	PC0010010010010040000000000000000000_00013	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	7 015	14 300	2 000	5 000	5 000		
Energy Sources	132kV LN REFURB IMPALA - SCORPIONEPTUNE	PC0010010010010040000000000000000000_00014	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	–	1 113	–	–	–		
Energy Sources	EL-DIST- REPL 132KV ZIRCON/CYGNUS O-LINE	PC0010010010010040000000000000000000_00015	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	–	–	7 072	–	–		
Energy Sources	EL-DIST- REFUR 132KV OVERHEAD LINE OPGW	PC0010010010010040000000000000000000_00016	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:HV Transmission Conductors	Electricity	HV Transmission Conductors	Whole of the Municipality	–	–	–	3 000	3 000		
Energy Sources	MV ELECTRICAL NETWORK REFURBISHMENT	PC0010010010010070000000000000000000_00002	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	2	–	–	–	–		
Energy Sources	ARIES SWTASTION MV SWITCHGEARS RETROFIT	PC0010010010010070000000000000000000_00009	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	252	–	–	–	–		
Energy Sources	NEPTUNE & HARBOR WEST INSULATORS REPL	PC0010010010010070000000000000000000_00011	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	5	–	–	–	–		
Energy Sources	INDUS PEGJUSU MV CABLE FEEDER INSTALL	PC0010010010010070000000000000000000_00012	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	2	–	–	–	–		
Energy Sources	13211KV PHOENIX SUBSTATION REFURB	PC0010010010010070000000000000000000_00015	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	(5 077)	–	–	–	–		
Energy Sources	DUNE ROAD 3RMU SUPPLY TO MZINGAZI AREA	PC0010010010010070000000000000000000_00018	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	10 000	5 000		
Energy Sources	MANDLAZINIVEGA MV NETW REFURB (BORROW)	PC0010010010010070000000000000000000_00022	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	–	–		
Energy Sources	ARIES SWTASTION MV SWITCHGEARS RETROFIT	PC0010010010010070000000000000000000_00023	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	2 500	5 500	–	–		
Energy Sources	MANDLAZINIVEGA MV NETWORK REFURBISH	PC0010010010010070000000000000000000_00026	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	8 437	–	–	–	–		
Energy Sources	MANDLAZINIVEGA MV NETWORK REFURBISHMENT	PC0010010010010070000000000000000000_00027	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	2 506	–	–	–	–		
Energy Sources	SIRIUS MV SWITCHGEARS REFURBISHMENT	PC0010010010010070000000000000000000_00030	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	2 337	–	–	–	–		
Energy Sources	LOKOZA SWITCH STAT MV SWITCHGEAR REPLACE	PC0010010010010070000000000000000000_00031	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	1 500	–	–	–		
Energy Sources	CASTOR SWITCH STAT MV SWITCHGEAR REPLACE	PC0010010010010070000000000000000000_00032	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	1 500	–	–	–		
Energy Sources	SUBSTATIONS PROTECTION RELAY REPLACEMENT	PC0010010010010070000000000000000000_00033	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	2 000	–	2 500	2 500		
Energy Sources	SUBSTATIONS DC SYSTEM REPLACEMENT	PC0010010010010070000000000000000000_00034	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	1 500	–	2 000	2 000		
Energy Sources	WEST SWITCH STAT MV SWITCHGEARS REPLACE	PC0010010010010070000000000000000000_00035	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	10 500	8 500	–	–		
Energy Sources	ORION SWITCH STAT MV SWITCHGEARS REPLACE	PC0010010010010070000000000000000000_00036	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	1 500	–	–	–		
Energy Sources	SIRIUS MV SWITCHGEAR REFURBISHMENT	PC0010010010010070000000000000000000_00038	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	163	–	–	–		
Energy Sources	EL-DIST- REPL EMP MAIN SWST MV SWIGEARS	PC0010010010010070000000000000000000_00039	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	8 000	7 728		
Energy Sources	EL-DIST- ELECTRIFICATION WARD 22	PC0010010010010070000000000000000000_00044	Renewal	An effiicompet and responsi econ inf network	Indusion and access	Infrastructure:Existing:Renewal:Electrical Infrastructure:MV Networks	Electricity	MV Networks	Whole of the Municipality	–	–	–	5 207	5 442		

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Omn Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year +2 2027/28
Energy Sources	EL-DIST: WEST SWITCH STAT MV SWGEARS REP	PC001001001001007000000000000000000000_00046	Renewal	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure:Existing-Renewa:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	10 956	-	-
Energy Sources	A1278 AND A1277 ELECTRIFICATION	PC001001001001008000000000000000000000_00009	Renewal	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure:Existing-Renewa:Electrical Infrastructure:L.V Networks	Electricity	LV Networks	Whole of the Municipality	(21)	-	-	-	-
Energy Sources	AQUADENE: DEVELOPMENT	PC001001002001007000000000000000000000_00002	Upgrading	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure:Existing-Upgrading:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Umthathuze:Ward:Ward 26	-	-	-	-	-
Energy Sources	EL-DIST: INSTALL CNTRL CROMFORD MV CABLE	PC001001002001007000000000000000000000_00011	Upgrading	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure:Exisiting-Upgrading:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	2 000
Energy Sources	EMPANGENI: ELECTRF OF MEGA HOUSING PH 1	PC001002001007000000000000000000000000_00001	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	3 807	3 000	-	-	-
Energy Sources	AQUADENE: DEVELOPMENT	PC001002001007000000000000000000000000_00006	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	EMPANGENI: ELECTR OF MEGA HOUSE PROJ PH1	PC001002001007000000000000000000000000_00008	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	ASSET TAKE-ON ACQUISITION: INFRASTR	PC001002001007000000000000000000000000_00009	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	INST SLIGHTS ON MANGOSUTHU TURN-OFF RD	PC001002001007000000000000000000000000_00010	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	(194)	-	-	-	-
Energy Sources	NGWELEZANE: A1276 & A1277 ELECTRIFICAT	PC001002001007000000000000000000000000_00012	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	-
Energy Sources	AQUADENE: DEVELOPMENT	PC001002001007000000000000000000000000_00013	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	4 972	5 419
Energy Sources	13211KV PHOENIX SUBSTATION REFURB	PC001002001007000000000000000000000000_00014	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	13 142	-	-	-	-
Energy Sources	DMV PHASE 6 & 8 DEVELOPMENT	PC001002001007000000000000000000000000_00015	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	1 873	1 967	1 500	1 500	1 500
Energy Sources	WARD 18 AND 22 ELECTRIFICATION	PC001002001007000000000000000000000000_00020	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	8 825	-	-	-	-
Energy Sources	IYATHI 11 KV SWITCHING STATION ESTAB	PC001002001007000000000000000000000000_00021	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	4 106	-	-	-	-
Energy Sources	LOKOZA - MLHLATHUZE MV OVERHEAD INSTALL	PC001002001007000000000000000000000000_00024	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	3 500	-	-	-
Energy Sources	EL-DIST: DUM MAKHAYE VILLAGE PH8 WARD24	PC001002001007000000000000000000000000_00026	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	3 700	-	-	-
Energy Sources	EL-DIST: MAHUNU WARD 18 ELECTRIFICATION	PC001002001007000000000000000000000000_00027	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	4 050	-	-	-
Energy Sources	EL-DIST: MANDLANKALA WARD 12 ELECTRIFIC	PC001002001007000000000000000000000000_00028	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	2 100	-	-	-
Energy Sources	EL-DIST: INSTALL POLARIS/PEGASU MV CABLE	PC001002001007000000000000000000000000_00031	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	5 000	5 000
Energy Sources	EL-DIST: INSTALL PEGASUS/ANTARE MV CABLE	PC001002001007000000000000000000000000_00036	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	4 500	-	-
Energy Sources	EL-DIST: INSTALL VEGAMANDL 2ND MV CABLE	PC001002001007000000000000000000000000_00037	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	-	-	2 000
Energy Sources	ESIKHALENI&PORT DUNFORD ELECTRIFICATION	PC001002001007000000000000000000000000_00041	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:M.V Networks	Electricity	MV Networks	Whole of the Municipality	-	-	8 550	-	-
Energy Sources	ENERGY SAVING INITIATIVE	PC001002001008000000000000000000000000_00002	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:L.V Networks	Electricity	LV Networks	Whole of the Municipality	36	-	-	-	-
Energy Sources	EMPEMBENI: INSTALL ELECT CONNECTION	PC001002001008000000000000000000000000_00019	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:L.V Networks	Electricity	LV Networks	Umthathuze:Ward:Ward 13	67	-	-	-	-
Energy Sources	ENERGY SAVING INITIATIVE	PC001002001008000000000000000000000000_00022	New	An efficoimpel and responsi econ inf network	Inclusion and access	Infrastructure-New:Electrical Infrastructure:L.V Networks	Electricity	LV Networks	Whole of the Municipality	(36)	-	-	-	-
Energy Sources	NEW FURNITURE & OFFICE EQUIPMENT	PC002003090000000000000000000000000000_00041	New	An efficoimpel and responsi econ inf network	Inclusion and access	Non-infrastructure-New:Furniture and Office Equipment			Whole of the Municipality	4	-	-	-	-
Energy Sources	EL-DIST: CABLE FAULT LOCATION TEST EQUIP	PC002003090000000000000000000000000000_00240	New	An efficoimpel and responsi econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Energy Sources	TOOLS FOR ELEC - INFRASTRUCTURE PLANNING	PC00200309000000000000000000000000_00148	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	11	14	14	
Energy Sources	REPL OF STREETLIGHTS - TUZI GAZI AREA	PC00100100100100800000000000000000_00021	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlatuze:Ward:Ward 1	-	-	-	-	-	
Energy Sources	VELDENLEI: REPLACEMENT OF STREETLIGHTS	PC00100100100100800000000000000000_00022	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlatuze:Ward:Ward 3	4 213	-	-	-	-	
Energy Sources	REPLACEMENT OF STREETLIGHTS - DIMV	PC00100100100100800000000000000000_00024	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlatuze:Ward:Ward 9	306	-	-	-	-	
Energy Sources	REPLACEMENT STREETLIGHTS - EMPANGENI	PC00100100100100800000000000000000_00031	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlatuze:Ward:Ward 3	-	-	-	-	-	
Energy Sources	REPLACE STREETLIGHTS - BRACKENHAM	PC00100100100100800000000000000000_00035	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	2 730	-	-	-	
Energy Sources	REPLACE STREETLIGHTS EMP & BULLION BOULE	PC00100100100100800000000000000000_00036	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	2 000	-	5 000	-	
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC00100200100800000000000000000000_00003	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	(850)	1 093	-	-	-	
Energy Sources	HIGH MAST LIGHTING INSTALL (TRADITIONAL)	PC00100200100800000000000000000000_00004	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	834	-	-	-	-	
Energy Sources	ASSET TAKE-ON ACQUISITION: INFRAS	PC00100200100800000000000000000000_00009	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	189	-	-	-	-	
Energy Sources	REPLACEMENT STREETLIGHTS TUZI GAZI AREA	PC00100200100800000000000000000000_00024	Renewal	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Umhlatuze:Ward:Ward 1	-	-	-	-	-	
Energy Sources	TOOLS FOR ELECTRICAL DEPARTMENT	PC00200309000000000000000000000000_00192	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	93	-	-	-	-	
Energy Sources	ASSET TAKE-ON ACQUISITION: INFRAS	PC00100200100800000000000000000000_00010	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources	INSTALLATION OF APN CONNECTIVITY SYSTEM	PC00100200100800000000000000000000_00015	New	An efficient and responsive econ inf network	Inclusion and access	Infrastructure:New:Electrical Infrastructure:LV Networks	Electricity	LV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources	SCADA DEPLOYMENT FOR 132KV SUBSTATIONS	PC0020020010070020040000000000000000_00002	Renewal	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:Existing-Renewal:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	2 016	-	-	-	-	
Energy Sources	INSTALL OF APN CONNECTIVITY SYSTEM	PC00200300700200400000000000000000_00001	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	814	522	653	664	
Energy Sources	EQUIPMENT FOR CYGNUS SCADA	PC00200309000000000000000000000000_00249	New	An efficient and responsive econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	285	-	-	-	-	
Environmental Protection	ARBORETUM: INSTALL ALARM: AIR QUALITY	PC0020030030010010000000000000000000_00044	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	857	-	-	-	-	
Environmental Protection	BRACKENHAM: INSTALL ALARM: AIR QUALITY	PC0020030030010010000000000000000000_00045	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	22	-	-	-	-	
Environmental Protection	ESIKHALANI: INSTALL ALARM: AIR QUALITY	PC0020030030010010000000000000000000_00046	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Environmental Protection	AIR QUALITY FENCING	PC0020030030010010000000000000000000_00061	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	55	-	-	-	-	
Environmental Protection	PURCH & INSTALL OF AIR QUALITY MON EQ	PC00200309000000000000000000000000_00145	New	A long and healthy life for all South Africans	Spatial integration	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 458	-	-	-	-	
Environmental Protection	INSTALL OF AIR QUALITY MONITORING EQUIP	PC00200309000000000000000000000000_00183	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	1 901	78	57	72	73	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Executive and Council	COST FURNITURE AND EQUIPMENT	PC0020230050000000000000000000000000_00016	New	Respons. account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	59	52	-	-	-	
Executive and Council	FURNITURE: OFFICE OF MUNICIPAL MANAGER	PC0020230050000000000000000000000000_00028	New	Respons. account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	23	-	-	-	-	
Finance and Administration	REPLACEMENT: OF OFFICE EQUIPMENT	PC0020230050000000000000000000000000_00029	New	Respons. account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	22	14	-	-	-	
Finance and Administration	REFUSE TRUCKS	PC00202022010090000000000000000000000000_00001	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlatuze:Ward:Ward 2	16 366	-	7 000	8 000	9 000	
Finance and Administration	FLEET: REFURBISHMENT REFUSE COMPACTORS	PC00202022010090000000000000000000000000_00020	Renewal	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Whole of the Municipality	-	2 000	-	-	-	
Finance and Administration	REFUSE TRUCKS	PC00202300900000000000000000000000000000_00137	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(5 729)	-	-	-	-	
Finance and Administration	TOOLS FOR FLEET MANAGEMENT	PC00202300900000000000000000000000000000_00180	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	90	4 600	1 000	1 700	1 000	
Finance and Administration	TRACTORS FOR ECONOMIC DEVELOPMENT	PC00202300900000000000000000000000000000_00193	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 207	-	-	-	
Finance and Administration	REPLACEMENT: TRACTORS	PC00202300900000000000000000000000000000_00198	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	900	-	-	-	
Finance and Administration	REPLACEMENT: 3 TON TRUCKS	PC00202300900000000000000000000000000000_00199	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	3 812	-	-	-	
Finance and Administration	REPLACEMENT: CHERRY PICKER	PC00202300900000000000000000000000000000_00201	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 500	-	-	-	
Finance and Administration	TRACTORS FOR SMMES	PC00202300900000000000000000000000000000_00220	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	157	-	-	-	
Finance and Administration	FLEET: SKIP LOADER FOR REFUSE COMP	PC00202300900000000000000000000000000000_00245	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 829	-	-	-	
Finance and Administration	FLEET: TRACTOR&SLASHER WATER&WASTE PLANT	PC00202300900000000000000000000000000000_00261	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	700	-	-	
Finance and Administration	REPLACEMENT: DOUBLE CABS 4X4	PC0020202301000000000000000000000000000000_00027	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	3 500	854	1 360	1 200	
Finance and Administration	REPLACEMENT: MINIBUS	PC0020202301000000000000000000000000000000_00028	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 000	-	-	-	
Finance and Administration	REPLACEMENT: PERSONNEL CARRIERS	PC0020202301000000000000000000000000000000_00029	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	1 709	2 800	-	-	-	
Finance and Administration	REPLACEMENT: SINGLE CABS 4X2	PC0020202301000000000000000000000000000000_00031	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	3 200	-	-	-	
Finance and Administration	REPLACEMENT: PANEL VANS	PC0020202301000000000000000000000000000000_00046	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 000	-	-	-	
Finance and Administration	REPLACEMENT: 7 SEATERS	PC0020202301000000000000000000000000000000_00047	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	1 400	-	-	-	
Finance and Administration	VEHICLES FOR TRAFFIC SERVICES HULAMIN	PC0020202301000000000000000000000000000000_00068	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	2 194	-	-	-	-	
Finance and Administration	FLEET: REPLACE. MAYORAL: ISUZU D/C 4	PC0020202301000000000000000000000000000000_00080	Planned	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	736	-	-	-	
Finance and Administration	FLEET: REPLACEMENT V2032 VEHICLE	PC0020202301000000000000000000000000000000_00091	New	An efficcompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Transport Assets			Whole of the Municipality	-	890	-	-	-	
Finance and Administration	FURNITURE: HCM OFFICE	PC00202300500000000000000000000000000000_00047	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	3	-	-	-	
Finance and Administration	OCCUPATIONAL CLINIC JABULANI	PC002020220203001010000000000000000000000000_00009	Upgrading	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	-	-	-	
Finance and Administration	OFFICE FURNITURE FOR OCCUPATIONAL CLINIC	PC00202300500000000000000000000000000000_00023	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	98	75	-	-	-	
Finance and Administration	OCCUPATIONAL HEALTH CLINIC EQUIP	PC00202300900000000000000000000000000000_00135	New	A skilled and capable wforce to support an growth	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	71	37	47	63	64	
Finance and Administration	OFFICE FURNITURE: HUMAN RESOURCES	PC00202300500000000000000000000000000000_00018	New	Quality basic education	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	10	-	-	-	-	

R thousand						
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Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year+1 2026/27	Budget Year +2 2027/28
Finance and Administration	NETWORK INFRASTRUCTURE UPGRD	PC0010010022090010000000000000000000_00001	Upgrading	Respons. account, effective and effci local govern	Governance	Infrastructure:Existing:Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	2 013	-	-	-	-
Finance and Administration	IT: NETWORK INFRASTRUCTURE UPGRADE	PC0010010022090010000000000000000000_00002	Upgrading	Respons. account, effective and effci local govern	Governance	Infrastructure:Existing:Upgrading:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	-	4 620	4 500	4 500	4 635
Finance and Administration	UMH 554 PUBLIC WIFI	PC0010022090010000000000000000000000_00001	New	Respons. account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	0	-	-	-	-
Finance and Administration	DATA POINTS NEW / ADDITIONAL	PC0010022090010000000000000000000000_00002	New	Respons. account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	-	70	-	-	-
Finance and Administration	INTERNAL CCTV CAMERAS 8/21/UMH368-17/18	PC0010022090010000000000000000000000_00003	New	Respons. account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	296	-	-	-	-
Finance and Administration	DISASTER MANAGEMENT BUILDING COMMUNIC	PC0010022090010000000000000000000000_00012	New	Respons. account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Data Centres	Information and Communication	Data Centres	Whole of the Municipality	(648)	-	-	-	-
Finance and Administration	RADIO NETWORK UPGRADE	PC0010022090020000000000000000000000_00003	New	Respons. account, effective and effci local govern	Governance	Infrastructure:New:Information and Communication Infrastructure:Core Layers	Information and Communication	Core Layers	Whole of the Municipality	422	-	-	-	-
Finance and Administration	SAP FINANCIAL ERP SYSTEM (AM)	PC0020202007020040000000000000000000_00001	Upgrading	Respons. account, effective and effci local govern	Governance	Non-infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	-	-	-	-
Finance and Administration	IT: EDMRS UPGRADE	PC0020202007020040000000000000000000_00005	Upgrading	Respons. account, effective and effci local govern	Governance	Non-infrastructure:Existing:Upgrading:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Computer Software and Applications	Whole of the Municipality	-	7 564	-	-	3 996
Finance and Administration	COMPUTER EQUIPM: WATER AND SANITATION	PC0020203004000000000000000000000000_00001	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	132	-	-	-	-
Finance and Administration	NEW & REPLACE OF IT RELATED EQUIP	PC0020203004000000000000000000000000_00003	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	1 223	177	-	-	-
Finance and Administration	ICT RESEARCH & DEVELOPMENT	PC0020203004000000000000000000000000_00025	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	29	-	-	-	-
Finance and Administration	ICT RELATED EQUIPM FOR WWTW FACILITIES	PC0020203004000000000000000000000000_00026	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	134	-	-	-	-
Finance and Administration	ICT RELATED EQUIPM FOR WTW FACILITIES	PC0020203004000000000000000000000000_00027	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	136	-	-	-	-
Finance and Administration	ROADS&STORMW: NEWREPLACEMENT OF IT EQUIP	PC0020203004000000000000000000000000_00033	Planned	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	149	-	-	-	-
Finance and Administration	IT: COMPUTERS FINANCE DEPARTMENT	PC0020203004000000000000000000000000_00034	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	202	-	-	-	-
Finance and Administration	IT: ICT RESEARCH & DEVELOPMENT	PC0020203004000000000000000000000000_00035	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	265	-	-	-
Finance and Administration	IT: NEW & REPLACEMENT IT RELATED EQUIPM	PC0020203004000000000000000000000000_00036	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	4 380	3 000	4 500	4 635
Finance and Administration	NEW COMPUTER EQUIPMENT	PC0020203004000000000000000000000000_00037	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Computer Equipment	Computer Equipment	Computer Equipment	Whole of the Municipality	-	133	-	-	-
Finance and Administration	ESS FIRE SYSTEM PHASE II	PC0020203007002004000000000000000000_00010	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	56	-	-	-	-
Finance and Administration	ICT VULNERABILITY SCANS	PC0020203007002004000000000000000000_00012	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	107	-	-	-	-
Finance and Administration	ICT CYBERSECURITY SYSTEM	PC0020203007002004000000000000000000_00013	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	-	-	-	-	-
Finance and Administration	IT: ICT CYBER SECURITY	PC0020203007002004000000000000000000_00016	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	-	13 956	5 000	8 703	5 150
Finance and Administration	IT: ICT VULNERABILITY TOOLS	PC0020203007002004000000000000000000_00017	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	-	190	-	-	-
Finance and Administration	IT: INTEGRATED GRC AND AUDIT SYSTEM	PC0020203007002004000000000000000000_00018	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	-	680	-	-	-
Finance and Administration	IT: MOBILE APPLICATION	PC0020203007002004000000000000000000_00019	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Intangible Assets:Licences and Rights:Computer Software and Applications	S.L&R	Software and Applications	Whole of the Municipality	-	1 500	-	-	-
Finance and Administration	AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC0020203090000000000000000000000000_00150	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	382	-	-	-	-
Finance and Administration	IT: AUDIO VISUAL SYSTEMS AND EQUIPMENT	PC0020203090000000000000000000000000_00227	New	Respons. account, effective and effci local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 500	811	811	835

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Finance and Administration	NEW CAMERA FOR COUNCIL ACTIVITIES	PC00200300900000000000000000000000_00154	New	Respons. account, effective and effic local govern	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	16	-	11	14	14
Finance and Administration	SECURITY: NEW FIREARMS	PC00200300900000000000000000000000_00217	New	Crte a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	40	17	21	21
Housing	HOUSING: REFURB ESKHALENI FLATS WARD 20	PC0020020010030020020000000000000000_00002	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Other Assets:Housing:Social Housing	Housing	Social Housing	Umhlathuze:Ward:Ward 20	-	3 198	2 801	3 501	3 565
Other	REPLACEMENT: OF GARAGE DOORS AND ROOF	PC0020020010080010010000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Investment Property:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	500	1 038	1 069
Other	RICHARDS BAY AIRPORT REFURBISHMENT	PC0020020010080020010000000000000000_00001	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Investment Property:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	884	-	-	-	-
Other	RIBAY AIRPORT: LAND SIDE PAVEMENTS	PC0020020020080010010000000000000000_00001	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	735	574	567
Other	RIBAY AIRPORT: BACKUP SYSTEM	PC0020020020080010010000000000000000_00002	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	(2 212)	-	-	-	-
Other	RIBAY AIRPORT: FENCING	PC0020020020080010010000000000000000_00003	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	3 016	-	-	-	-
Other	RIBAY AIRPORT: AIR SIDE PAVEMENTS	PC0020020020080010010000000000000000_00004	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	1 928	-	-	-	-
Other	RIBAY AIRPORT: REFURB/STRUCTURAL REPAIR	PC0020020020080010010000000000000000_00005	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	2 802	-	-	-	-
Other	AIR TRANSPORT: RIB CONSTR SECURITY FENCE	PC0020020020080010010000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	500	-	-	-
Other	RIBAY AIRPORT: PARKHOME OFFICES	PC0020020020080020010000000000000000_00001	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	60	-	-	-	-
Other	RIBAY AIRPORT: REFURBISH FIRE STAT&TOWER	PC0020020020080020010000000000000000_00004	Renewal	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	450	300	309
Other	RIBAY AIRPORT: BACKUP WATER TANKS	PC0020020020080020010000000000000000_00005	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	1 653	-	-	-	-
Other	RIBAY AIRPORT: AIRSIDE PAVEMENTS	PC0020020020080020010000000000000000_00006	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	3 499	-	-	-
Other	RIBAY AIRPORT: BACKUP SYSTEM	PC0020020020080020010000000000000000_00007	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	2 779	-	-	-	-
Other	RIBAY AIRPORT: AIRFIELD GROUND LIGHTING	PC0020020020080020010000000000000000_00009	Upgrading	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	-	-	-	-	-
Other	RIBAY AIRPORT: AIRFIELD GROUND LIGHTING	PC0020030080020010000000000000000000_00002	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	5 842	8 400	-	-	-
Other	RIBAY AIRPORT: AIRFIELD GROUND LIGHTING	PC0020030080020010000000000000000000_00003	New	An efficicompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Investment Properties:Non-revenue Generating:Improved Property	Improved Property	Revenue Generating	Whole of the Municipality	1 700	-	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Other	AED 3 FULLY AUTO DEFIBRILLATOR	PC00203090900000000000000000000000_00242	New	An efficompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	55	-	-	-	-	
Other	AIRPORT GRASS CUTTING MACHINERY	PC00203090900000000000000000000000_00243	New	An efficompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	148	-	-	-	-	
Planning and Development	DESIGNS AND PLANS FOR WATERFRONT AREA	PC001002080022000000000000000000000_00005	New	Decent employment through inclusive growth	Growth	Infrastructure:New:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	400	3 000	-	-	-	
Planning and Development	ENSELENI: CONSTRUCTION OF MARKET STALLS	PC002030302201018000000000000000000_00001	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Whole of the Municipality	2	-	-	-	-	
Planning and Development	EMPANGENI: CBD MARKET STALLS	PC002030302201018000000000000000000_00004	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlathuze:Ward:Ward 23	8 369	12 000	43 000	-	-	
Planning and Development	SUPINSTALL CONCRETE MARKET TABLES WRD20	PC002030302201018000000000000000000_00006	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Umhlathuze:Ward:Ward 20	-	667	-	-	-	
Planning and Development	EMPANGENI CBD MARKET STALLS	PC002030302201018000000000000000000_00007	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Stalls	Community Facilities	Stalls	Whole of the Municipality	-	13 900	-	-	-	
Planning and Development	ECON DEV: PURCHASED LAND AIRPORT RELOCAT	PC002030302201020000000000000000000_00002	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Community Assets:Community Facilities:Airports	Community Facilities	Airports	Whole of the Municipality	-	19 500	-	-	-	
Planning and Development	FURNITURE: CITY DEVELOPMENT	PC002030305000000000000000000000000_00008	New	A skilled and capable worfce to support an igrowth	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	91	-	-	-	-	
Planning and Development	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC002030309000000000000000000000000_00054	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	8 232	-	-	-	-	
Planning and Development	E-DEV: IMPLEMENTS FOR TRACTORS SMMES	PC002030309000000000000000000000000_00226	New	Decent employment through inclusive growth	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	107	-	-	-	-	
Planning and Development	REPL OF FURNITURE FOR ENG SERVICES	PC002020201100500000000000000000000_00003	Renewal	Decent employment through inclusive growth	Growth	Non-infrastructure:Existing:Renewal:Furniture and Office Equipment			Whole of the Municipality	-	8	-	-	-	
Public Safety	UPGRADING OF TRAINING YARD	PC0020202020300101050000000000000000_00001	Upgrading	An effci effci and developm-orien public service	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	81	-	-	-	-	
Public Safety	FIRE FIGHTING: UPGRADING TRAINING YARD	PC0020202020300101050000000000000000_00002	Upgrading	An effci effci and developm-orien public service	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Yards	Operational Buildings	Yards	Whole of the Municipality	-	100	-	-	-	
Public Safety	ENSELENI: PARK HOME (FIRE SECTION)	PC0020303003010010000000000000000000_00035	New	Respons, account, effective and effci local govern	Inclusion and access	Non-infrastructure:New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	-	676	844	860	
Public Safety	FIRE FIGHTING EQUIP	PC002030309000000000000000000000000_00006	New	Crtle a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	730	-	-	-	-	
Public Safety	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC002030309000000000000000000000000_00055	New	Crtle a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-	
Public Safety	EMPANGENI: GENERATOR FIRE STATION	PC002030309000000000000000000000000_00186	New	Respons, account, effective and effci local govern	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-	
Public Safety	FIRE FIGHTING: GENERATOR EMPG FIRE STAT	PC002030309000000000000000000000000_00228	New	An effci effci and developm-orien public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	130	-	-	-	
Public Safety	FIRE FIGHTING: FIRE FIGHTING EQUIPMENT	PC002030309000000000000000000000000_00229	New	An effci effci and developm-orien public service	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	400	-	-	-	
Public Safety	FIRE FIGHTING: K14 COMPRESSORS ESIKHAWINI	PC002030309000000000000000000000000_00254	New	Crtle a better South Africa and contribute to a bet	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	137	-	-	
Road Transport	ROADS RESEALING	PC0010010010060010000000000000000000_00004	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	16	-	-	-	-	
Road Transport	MEERENSEE: ROADS RESEALING (DUNE ROUTE)	PC0010010010060010000000000000000000_00006	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 1	15 000	5 000	13 950	1 572	-	
Road Transport	ALTON: ROADS RESEALING MONDI ROAD	PC0010010010060010000000000000000000_00007	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Umhlathuze:Ward:Ward 2	5 968	22 201	-	-	4 962	
Road Transport	REHAB URBAN ROADS: ALUMINA & BULLION	PC0010010010060010000000000000000000_00010	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	2 423	6 933	-	-	-	
Road Transport	DUNFORD ROAD CULVERT REHABILITATION	PC0010010010060010000000000000000000_00012	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	8 528	-	-	-	-	
Road Transport	ANNUAL KERB REPLACE CONTR (REPLACE 161)	PC0010010010060020000000000000000000_00003	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	172	-	-	1 200	1 200	
Road Transport	ANNUAL WALKWAY REHAB (REPL ICINBDA1.162)	PC0010010010060020000000000000000000_00004	Renewal	An efficompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	1 200	1 500	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand												Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Road Transport	CONSTRUCTION OF STEEL BRIDGE	PC0010010010060020000000000000000000_00005	Renewal	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing-Renewal:Roads Infrastructure:Road Structures	Roads	Road Structures	Umthathuze:Ward:Ward 2	59	-	-	10 000	5 000		
Road Transport	ESIKHALENI: INTERSECTION UPGRADE RECONS	PC0010010022006001000000000000000000_00003	Upgrading	An effiicompel and responsi econ inf network	Growth	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	(335)	-	-	-	-		
Road Transport	UPGR AND SIGN OF INTERSECT: TASSELBERRY	PC0010010022006001000000000000000000_00004	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	-	-		
Road Transport	UPGRD & SIGN I INTERSECT KNORH & ANGLERS	PC0010010022006001000000000000000000_00005	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Umthathuze:Ward:Ward 1	170	-	-	-	-		
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010022006001000000000000000000_00007	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	15 981	13 768	14 917		
Road Transport	NORTH CENTRAL ARTERIAL DOUBLING	PC0010010022006001000000000000000000_00008	Upgrading	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	82	-	-	-	-		
Road Transport	ESIKHALENI: MALL ROAD SAFETY	PC0010022006001000000000000000000000_00004	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	(1 015)	-	-	-	-		
Road Transport	UPGRD & NEWBULK SERV MEGA HOUSING	PC0010022006001000000000000000000000_00006	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	-	-		
Road Transport	ARTERIAL FRAMEWORK PLAN RENEWAL	PC0010022006001000000000000000000000_00011	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	500	1 500	1 500		
Road Transport	CIA PROJECT ROADS AND RELATED SERVICES	PC0010022006001000000000000000000000_00022	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Umthathuze:Ward:Ward 2	(3 657)	-	-	-	-		
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010022006001000000000000000000000_00023	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	(40 635)	-	-	-	-		
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010022006001000000000000000000000_00028	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	7 440	-	-	-	-		
Road Transport	ASSET TAKE-ON ACQUISITION: INFRASTR	PC0010022006001000000000000000000000_00037	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	-	-		
Road Transport	ESIKHALENI: MALL INTERSECTION UPGRADE	PC0010022006001000000000000000000000_00044	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	425	-	-	-	-		
Road Transport	AQUADENE: HOUSING ACCESS ROADS	PC0010022006001000000000000000000000_00050	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	14 836	11 937	-	-	-		
Road Transport	DESIGN&CONSTR: CENTR INDUST AREA LINK RD	PC0010022006001000000000000000000000_00051	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	58 044	15 000	-	-	-		
Road Transport	DESG&CONSTR: CENTRAL INDUST AREA LINK RD	PC0010022006001000000000000000000000_00059	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	25 175	4 500	-	-	-		
Road Transport	URBAN ROADS: AQUADENE HOUSING ACCESS RDS	PC0010022006001000000000000000000000_00065	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	4 172	187	-	-	-		
Road Transport	PEDESTRIAN BRIDGES	PC0010022006002000000000000000000000_00003	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	3 000	-	-		
Road Transport	BUS SHELTERS & LAY BYES - ALL AREAS	PC0010022006002000000000000000000000_00004	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	43	-	1 200	-	-		
Road Transport	TRAFFIC CALMING	PC0010022006002000000000000000000000_00005	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	493	-	3 000	1 216	2 111		
Road Transport	WALKWAYS (REPLACE PROJECT ICNBD0A1.184)	PC0010022006002000000000000000000000_00006	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	455	-	-	1 000	1 000		
Road Transport	PEDESTRIAN BRIDGES	PC0010022006002000000000000000000000_00007	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	59	1 000	-	5 000	6 000		
Road Transport	TRAFFIC CALMING	PC0010022006002000000000000000000000_00008	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	-	-		
Road Transport	ENSELENI: CONSTR PEDESTRIAN BRIDGE WARD9	PC0010022006002200000000000000000000_00011	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	4 000	-	-	-	-		
Road Transport	EMPANGENI: CONSTR PEDESTR BRIDGE DUMISAN	PC0010022006002000000000000000000000_00012	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	3 000	-	-	-	-		
Road Transport	URBAN ROADS: BUS SHELTERS&LAYBYES AAREAS	PC0010022006002000000000000000000000_00013	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Roads Infrastructure:Road Structures	Roads	Road Structures	Whole of the Municipality	-	-	-	1 500	1 500		
Road Transport	COASTAL EROSION PROTECTION	PC0010022008001000000000000000000000_00001	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	(534)	-	-	-	-		
Road Transport	URBAN ROADS: COASTAL EROSION PROTECTION	PC0010022008001000000000000000000000_00002	New	An effiicompel and responsi econ inf network	Inclusion and access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	-	200	-	-	-		
Road Transport	URBAN ROADS FURNITURE	PC0020030050000000000000000000000000_00006	New	An effiicompel and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	31	49	-	-	-		

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Road Transport	URBAN ROADS: MACHINERY & EQUIPMENT	PC0020030090000000000000000000000000_00139	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	500	-	-
Road Transport	ROADS: MACHINERY & EQUIPMENT: BORROWINGS	PC0020030090000000000000000000000000_00141	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	136	50	-	-	-
Road Transport	NSELENI: PHASE 1	PC001001002006001000000000000000000000_00009	Upgrading	An efficient and responsible economy	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	-	10 000	10 000
Road Transport	RURAL ROADS: SUST NGAMLA ROAD - eNIVE	PC001001002006001000000000000000000000_00010	Upgrading	An efficient and responsible economy	Inclusion and access	Infrastructure:Existing:Upgrading:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	5 000	-	-	-
Road Transport	SUSTAINABLE RURAL ROADS	PC001002006001000000000000000000000000_00043	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	5 198	-	-	-	-
Road Transport	MANDLAZINI: PHASE 1B	PC001002006001000000000000000000000000_00053	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	5 500	-	-
Road Transport	NSELENI: SUSTAINABLE RURAL ROADS	PC001002006001000000000000000000000000_00060	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	5 000	-	-
Road Transport	SUST RURAL ROADS (NGAMLA ROAD - ENIVE)	PC001002006001000000000000000000000000_00063	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Umhlatuze:Ward:Ward 30	2 403	259	77	248	289
Road Transport	RURAL ROADS: MANDLAZINI - PHASE 1B	PC001002006001000000000000000000000000_00067	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	9 000	-	-	-
Road Transport	RURAL ROADS: MANDLAZINI - PHASE 1B	PC001002006001000000000000000000000000_00071	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	100	303	261
Road Transport	MADLANKALA ROAD REHABILITATION	PC001002006001000000000000000000000000_00073	New	An efficient and responsible economy	Inclusion and access	Infrastructure:New:Roads Infrastructure:Roads	Roads	Roads	Whole of the Municipality	-	-	3 400	-	-
Road Transport	R/BAY: TAXI RANK - PHASE 2	PC002002002002001021000000000000000000_00009	Upgrading	An efficient and responsible economy	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	5 067	-	-	1 875	1 875
Road Transport	EMPANGENI: B TAXI RANK	PC002002002002001021000000000000000000_00010	Upgrading	An efficient and responsible economy	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	2 715	5 200	-	-	-
Road Transport	EMPANGENI: A TAXI RANK	PC002002002002001021000000000000000000_00011	Upgrading	An efficient and responsible economy	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Umhlatuze:Ward:Ward 5	1 593	-	300	-	-
Road Transport	RICHARDS BAY TAXI RANK - PHASE 2	PC002002002002001021000000000000000000_00014	Upgrading	An efficient and responsible economy	Inclusion and access	Non-infrastructure:Existing:Upgrading:Community Assets:Community Facilities:Taxi Ranks/Bus Terminals	Community Facilities	Taxi Ranks/Bus Terminals	Whole of the Municipality	-	10 500	-	-	-
Road Transport	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC002003009000000000000000000000000000_00058	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Public Safety	FURNITURE: TRAFFIC SECTION	PC002003005000000000000000000000000000_00020	New	Create a better South Africa and contribute to a better world	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	54	-	-	-	-
Public Safety	EQUIP FOR TRAFFIC	PC002003009000000000000000000000000000_00007	New	Create a better South Africa and contribute to a better world	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	14	45	-	25	21
Public Safety	DIGITAL RADIOS: TRAFFIC ADMIN	PC002003009000000000000000000000000000_00038	New	Create a better South Africa and contribute to a better world	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	13	-	-	-	-
Road Transport	FURNITURE: TRAFFIC LICENCING	PC002003005000000000000000000000000000_00004	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	26	-	-	-	-
Road Transport	TRAFFIC REGULATION: EQUIPMENT LICENSING	PC002003009000000000000000000000000000_00237	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	13	-	13	8
Sport and Recreation	BEACHES: ALKANTSTR UPG RECREATIONAL AREA	PC002002002002002002000000000000000000_00030	Upgrading	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	50	48	48	49
Sport and Recreation	ALKANTSTRAND: BUILDING & STRUCTURE REPAIR	PC002003002002002002000000000000000000_00003	New	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	-	-	-
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC002003005000000000000000000000000000_00044	New	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	36	-	-	-	-
Sport and Recreation	BEACHES: OFFICE FURNITURE & EQUIPMENT	PC002003005000000000000000000000000000_00059	New	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	100	-	-	-
Sport and Recreation	BEACHES: MACHINERY AND EQUIPMENT	PC002003009000000000000000000000000000_00187	New	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	63	312	-	-	-
Sport and Recreation	BEACHES: MACHINERY AND EQUIPMENT	PC002003009000000000000000000000000000_00230	New	A diverse, socially cohesive society with a common identity	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	20	-	-	-
Sport and Recreation	FURNITURE & OFFICE EQUIP: PARKS SECTION	PC002003005000000000000000000000000000_00034	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	59	22	-	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Sport and Recreation	VARIOUS SMALL MACHINERY (HORTICULTURE)	PC00200300900000000000000000000000_00013	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	439	-	-	394	480	
Sport and Recreation	RIDE ON MOWERS	PC00200300900000000000000000000000_00039	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	160	-	-	-	-	
Sport and Recreation	REPLACEMENT : SLASHERS	PC00200300900000000000000000000000_00136	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Umhlathuze:Ward:Ward 26	65	200	-	-	-	
Sport and Recreation	COMM PARKS: RIDE ON MOWERS (PARKS)	PC00200300900000000000000000000000_00231	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	1 000	1 000	500	500	
Sport and Recreation	COMM PARKS: REPLACEMENT OF SLASHERS	PC00200300900000000000000000000000_00259	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	194	200	200	
Sport and Recreation	PARKS ADMIN: FURNITURE & OFFICE EQUIPM	PC00200300500000000000000000000000_00049	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	1	-	-	-	
Sport and Recreation	AQUADENE: RENOVATION OF POOL	PC0020020010020020020000000000000000_00018	Renewal	An efficient and responsible econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	300	-	-	-	-	
Sport and Recreation	SWIM POOLS: RENOVATION AQUADENE POOL	PC0020020010020020020000000000000000_00025	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	250	238	238	245	
Sport and Recreation	ESIKHALENI: POOL RENOVATIONS/UPGRADE	PC0020020020020020020000000000000000_00011	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	-	-	-	
Sport and Recreation	EMPANGENI: POOL UPGRADE/RENOVATIONS	PC0020020020020020020000000000000000_00012	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	4 156	-	-	-	-	
Sport and Recreation	ARBORETUM: IMPROV/RENOVATIONS TO POOL	PC0020020020020020020000000000000000_00023	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	-	-	-	-	
Sport and Recreation	SWIMMING POOL - VULINDLELA	PC0020020020020020020000000000000000_00028	Upgrading	A diverse, socially cohesive society with a common	3	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	2 075	-	-	-	-	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ARBORETUM POOL	PC0020020020020020020000000000000000_00031	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	1 000	950	950	979	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV ESIKHALENI POOL	PC0020020020020020020000000000000000_00032	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	300	285	285	294	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV EMPANGENI POOL	PC0020020020020020020000000000000000_00033	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	1 180	-	-	-	-	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV BRACKENHIM POOL	PC0020020020020020020000000000000000_00034	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	200	190	190	196	
Sport and Recreation	SWIM POOLS: IMPROVE/RENOV MEERENSEE POOL	PC0020020020020020020000000000000000_00035	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	-	700	665	665	685	
Sport and Recreation	KWADLANGEZWA: SWIMMING POOL	PC0020030020020020000000000000000000_00021	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(5 520)	-	-	-	-	
Sport and Recreation	VULINDLELA:KWADLANGEZWA SWIMMING POOL	PC0020030020020020000000000000000000_00022	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	20 016	-	-	-	-	
Sport and Recreation	KWADLANGEZWA: SWIMMING POOL	PC0020030020020020000000000000000000_00024	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(21 875)	-	-	-	-	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand										Prior year outcomes	2023/26 Medium Term Revenue & Expenditure Framework			
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Sport and Recreation	VULINDELA KWADLANGEZIWA SWIMMING POOL	PC00200300200200200000000000000000_00026	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	10 701	-	-	-	-
Sport and Recreation	POOLS: OFFICE FURNITURE & EQUIPMENT	PC00200300500000000000000000000000_00045	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	16	-	-	-	-
Sport and Recreation	SWIM POOLS: OFFICE FURNITURE & EQUIP	PC00200300500000000000000000000000_00060	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	-	200	-	-	-
Sport and Recreation	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00200300900000000000000000000000_00061	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Sport and Recreation	SAFES : SWIMMING POOLS	PC00200300900000000000000000000000_00140	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	60	57	57	59
Sport and Recreation	POOLS: MACHINERY AND EQUIPMENT	PC00200300900000000000000000000000_00189	New	An efficient and responsible economy	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	67	75	-	-	-
Sport and Recreation	SWIM POOLS: LANE REELS	PC00200300900000000000000000000000_00232	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	200	190	190	196
Sport and Recreation	UPGRADE OF RECREATIONAL FACILITIES	PC00200200100200200200000000000000_00008	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	3	-	-	-	-
Sport and Recreation	SPORT DEV: REFUR KHAYALETHU ABLUTION FAC	PC00200200100200200200000000000000_00026	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 20	-	2 000	1 900	1 900	1 957
Sport and Recreation	RESURF: 4 X VOLLEYBALL COURT - CENT CMPL	PC00200200200200200200000000000000_00002	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	3 797	-	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00015	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	62	-	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00021	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	7 552	-	-	-	-
Sport and Recreation	ESIKHALENI: CONSTRUCTION FITNESS CENTRE	PC00200200200200200200000000000000_00024	Upgrading	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Upgrading:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	4 000	-	-	-	-
Sport and Recreation	UPGRADING RURAL SPORTS FIELDS	PC00200300200200200000000000000000_00019	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	(490)	-	-	-	-
Sport and Recreation	INTAMBANANA: NEW ASTROTURF SOCCER FIELD	PC00200300200200200000000000000000_00028	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlathuze:Ward:Ward 32	818	-	-	-	-
Sport and Recreation	ASSET TAKE-ON ACQUISITION: MOVABLE	PC00200300900000000000000000000000_00101	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	201	-	-	-	-
Sport and Recreation	SOCCER GOAL POSTS WITH NETS	PC00200300900000000000000000000000_00247	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	165	-	-	-	-

R thousand						
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R thousand												Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Sport and Recreation	UMHLATHUZE: FENCING FOR STADIUM	PC00202020110202020200000000000000000000_00003	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	–	–	–	–	
Sport and Recreation	REFURBISHMENT OF STADIUM	PC00202020110202020200000000000000000000_00015	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	11 985	–	–	–	–	
Sport and Recreation	UMHLATHUZE STADIUM REFURBISHMENT	PC00202020110202020200000000000000000000_00027	Renewal	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:Existing:Renewal:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Whole of the Municipality	–	11 800	11 210	–	–	
Sport and Recreation	UMHLATHUZE: STADIUM MASTER PLAN	PC00202030020202020000000000000000000000_00025	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Community Assets:Sport and Recreation Facilities:Outdoor Facilities	Recreational Facilities	Outdoor Facilities	Umhlatuze:Ward:Ward 2	27 814	12 628	11 997	11 997	12 357	
Sport and Recreation	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC00202030990000000000000000000000000000_00062	New	A diverse, socially cohesive society with a common	Growth	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	458	–	–	–	–	
Waste Management	ALTON: UPRG TRANSFER STATION (PHASE 1&2)	PC00100100202020200200000000000000000000_00003	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	4 686	–	–	–	
Waste Management	NSELENI: UPRG MATERIAL RECOVERY FACILITY	PC00100100202020200200000000000000000000_00004	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	2 500	–	9 972	10 419	
Waste Management	NSELENI: UPGRADE OF RECOVERY CENTRE	PC00100100202020200200000000000000000000_00008	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	–	–	–	–	
Waste Management	SOLID WASTE: ALTON UPG TRANSFER STATION	PC00100100202020200200000000000000000000_00010	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	–	1 700	1 784	–	–	
Waste Management	EMPANGENI: EST MATERIAL RECOVERY FACIL	PC00100202020202000000000000000000000000_00004	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Solid Waste Infrastructure:Waste Transfer Stations	Solid Waste	Waste Transfer Stations	Whole of the Municipality	1 936	–	2 700	–	–	
Waste Management	SKIPS	PC00202020110090000000000000000000000000_00016	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlatuze:Ward:Ward 2	–	–	–	–	–	
Waste Management	SOLID WASTE: SKIPS	PC00202020110090000000000000000000000000_00018	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Machinery and Equipment			Umhlatuze:Ward:Ward 2	–	2 800	3 000	–	–	
Waste Management	SOLID WASTE: FURNITURE WASTE MANAGEMENT	PC00202030050000000000000000000000000000_00061	New	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	100	–	–	–	
Waste Management	REPLACEMENT: FURNITURE FOR WASTE DEPOTS	PC00202030050000000000000000000000000000_00060	New	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	30	–	–	–	
Waste Management	HEAVY DUTY PRESSURE WASHER	PC00202030900000000000000000000000000000_00248	New	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	223	–	–	–	–	
Waste Water Management	NGWELEZANE: REPLACEMENT OF WATER PUMPS	PC00100100110040050000000000000000000000_00010	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	(1 247)	–	–	–	–	
Waste Water Management	REPLACE OF PUMPS	PC00100100110050011000000000000000000000_00001	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Water Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	37 272	35 000	10 000	7 750	7 892	
Waste Water Management	REPLACEMENT OF PUMPS	PC00100100110050011000000000000000000000_00002	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Water Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	2 951	–	–	–	–	
Waste Water Management	NGWELEZANE: REPLACEMENT WTW PUMPS	PC00100100110050011000000000000000000000_00008	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	1 818	–	–	–	–	
Waste Water Management	KHOZA: REPLACEMENT PUMPSTATION	PC00100100110050011000000000000000000000_00009	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	567	–	–	–	–	
Waste Water Management	UPGRADING OF MS 2 PUMP STATION CAP RB	PC00100100202050110000000000000000000000_00004	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Water Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	76	–	–	–	–	
Waste Water Management	UPGR OF MS9 PUMP STATION CAPACITY RB	PC00100100202050911000000000000000000000_00005	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Water Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	–	–	–	–	–	
Waste Water Management	BIRDSWOOD: UPRG OF PUMP STATION CAPACITY	PC00100100202050011000000000000000000000_00006	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Water Station	Water	Pump Stations	Umhlatuze:Ward:Ward 2	(2)	–	–	–	–	
Waste Water Management	ESIKHALENI: TRANSFER PUMPSTATION	PC00100100202050011000000000000000000000_00010	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	(446)	–	–	–	–	
Waste Water Management	UPGRADING OF FELIXTON MAIN PUMPSTATION	PC00100100202050011000000000000000000000_00011	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	20	–	–	–	–	
Waste Water Management	UPGRADE OF NKONINGA PUMPSTATION	PC00100200404004000000000000000000000000_00004	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	2 422	–	–	–	–	
Waste Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC00100202050011000000000000000000000000_00001	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Water Station	Water	Pump Stations	Whole of the Municipality	–	–	–	–	–	
Waste Water Management	MECHANICAL EQUIPM UPGRADE - MZINGAZI WTW	PC00202030900000000000000000000000000000_00169	New	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	1 000	–	–	–	
Waste Water Management	MECHANICAL EQUIPMENT UPGRADE - NGWELEZAN	PC00202030900000000000000000000000000000_00172	New	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	–	–	–	–	–	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2023/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Waste Water Management	ENSELENI: SEWER UPGRADE	PC00100100200500400000000000000000_00001	Upgrading	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlatluze:Ward:Ward 6	1 545	-	-	-	-	
Waste Water Management	IMZINGAZI: SEWER RETICULATION	PC00100100200500400000000000000000_00002	Upgrading	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	IMZINGAZI: SEWER RETICULATION	PC00100100200500400000000000000000_00003	Upgrading	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	IMZINGAZI: SEWER RETICULATION	PC00100100200500400000000000000000_00008	Upgrading	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	1 260	-	-	-	-	
Waste Water Management	NSELENI: UPGRADE SEWER	PC00100100200500400000000000000000_00009	Upgrading	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Umhlatluze:Ward:Ward 6	-	1 900	-	3 000	3 000	
Waste Water Management	AQUADENE: BULK SERVICES (SANITATION)	PC00100200500200000000000000000000_00002	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Umhlatluze:Ward:Ward 4	(608)	-	-	-	-	
Waste Water Management	RURAL SANITATION	PC00100200500200000000000000000000_00003	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	2	-	-	-	-	
Waste Water Management	AQUADENE: BULK SEWER	PC00100200500200000000000000000000_00006	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	RURAL SANITATION	PC00100200500200000000000000000000_00014	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	1 068	-	-	49 861	52 095	
Waste Water Management	SEWER MASTER PLAN	PC00100200500200000000000000000000_00015	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Reticulation	Sanitation	Reticulation	Whole of the Municipality	-	2 000	7 100	1 000	1 000	
Waste Water Management	REFURBISHMENT WASTE WATER TREATMENT WORK	PC00100200500300000000000000000000_00002	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Umhlatluze:Ward:Ward 2	-	-	-	-	-	
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00003	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	(48)	-	-	-	-	
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00004	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	(2 677)	-	-	-	-	
Waste Water Management	MANDLANZINI AGRI VILLAGE SEWER	PC00100200500400000000000000000000_00005	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	24 946	-	-	-	-	
Waste Water Management	EMPANGENI: OUTFALL SEWER	PC00100200500400000000000000000000_00006	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	2 785	-	-	-	-	
Waste Water Management	DUNFORD ROAD CULVERT REHABILITATION	PC00100100100700100000000000000000_00001	Renewal	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Renewal:Storm water Infrastructure:Drainage Collection	Stormwater	Drainage Collection	Whole of the Municipality	-	200	-	-	-	
Waste Water Management	AQUADENE: HOUSING SEWER PUMP STATION	PC00100200500100000000000000000000_00003	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Sanitation Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	4 000	-	-	-	
Waste Water Management	AQUADENE: BULK STORMWATER INFRASTRUCTURE	PC00100200700200000000000000000000_00003	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyance	Whole of the Municipality	4 000	11 445	17 749	17 969	18 508	
Waste Water Management	STORM WATER MGMT: AQUADENE BULK INFRAST	PC00100200700200000000000000000000_00004	New	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:New:Storm water Infrastructure:Storm water Conveyance	Stormwater	Conveyance	Whole of the Municipality	-	7 270	10 000	-	-	
Waste Water Management	VULINDLELA: WWATER TREATM WORKS (WULA)	PC00100100100500300000000000000000_00008	Renewal	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	188	-	-	-	-	
Waste Water Management	ESIKHALENI: REFURBISHMENT OF WWTW	PC00100100100500300000000000000000_00016	Renewal	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	SUPPLY/INSTALL MOTORS & VSD ESIKH WWTW	PC00100100100500300000000000000000_00020	Renewal	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	(141)	-	-	-	-	
Waste Water Management	WT-TM: W-WATER TREATMENT WORKS VULINDLEL	PC00100100100500300000000000000000_00027	Renewal	An effiicompel and responsi eoon inf network	Indusion and access	Infrastructure:Existing:Renewal:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	360	500	500	

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Waste Water Management	WASTE WATER TREATMENT PLANTS AUTOMATION	PC0010010020050030000000000000000000_00009	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 312	-	-	-	-	
Waste Water Management	ARBORETUM: UPGR WWATER PUMP MAC WWTW	PC0010010020050030000000000000000000_00010	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	(35)	-	-	-	-	
Waste Water Management	ESIKHALENI: UPGR WWATER PUMP WWTW	PC0010010020050030000000000000000000_00011	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	1 670	-	-	-	-	
Waste Water Management	UPGR WWATER PUMP NSELEN WWTW	PC0010010020050030000000000000000000_00013	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	73	-	-	-	-	
Waste Water Management	ALTON: UPGR WWATER PUMP MACERATOR	PC0010010020050030000000000000000000_00014	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	2 486	-	-	-	-	
Waste Water Management	WT-TM: UPG W-WATER PUMP ALTON MACERATOR	PC00100100220050030000000000000000000_00015	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	500	500	
Waste Water Management	WT-TM: UPG W-WATER PUMP ARBORE MACERATOR	PC00100100220050030000000000000000000_00016	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	500	500	
Waste Water Management	WT-TM: UPG W-WATER PUMP ESIKHALENI WORKS	PC00100100220050030000000000000000000_00017	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	1 000	1 000	
Waste Water Management	WT-TM: UPG W-WATER PUMP NGWELEZANE WORKS	PC00100100220050030000000000000000000_00018	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	612	612	
Waste Water Management	WT-TM: UPG W-WATER PUMP NSELEN WORKS	PC00100100220050030000000000000000000_00019	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	700	700	
Waste Water Management	WT-TREATMENT: EMPANGENI UPGRADE	PC00100100200500300000000000000000000_00021	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	6 000	-	-	
Waste Water Management	EMPANGENI: UPGR WASTE WATER TREATM PLANT	PC00100100200500400000000000000000000_00010	Upgrading	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Upgrading:Sanitation Infrastructure:Outfall Sewers	Sanitation	Outfall Sewers	Whole of the Municipality	4 561	-	2 000	3 000	3 000	
Waste Water Management	WT-TREATMENT: PUMPSTATION - GENERATORS	PC00100200500100000000000000000000000_00005	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Pump Station	Water	Waste Water Pump Stations	Whole of the Municipality	11 398	-	-	-	-	
Waste Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC00100200500300000000000000000000000_00003	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	WULA: ALTON MACER: WATER RIGHTS	PC00200200100700200100000000000000000_00001	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	WULA: ALTON MACER: WATER RIGHTS	PC00200200100700200100000000000000000_00002	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	194	-	-	-	-	
Waste Water Management	WULA: ARBORET MACER: WATER RIGHTS	PC00200200100700200100000000000000000_00003	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	WULA: ARBORET MACER: WATER RIGHTS	PC00200200100700200100000000000000000_00004	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	333	-	-	-	-	
Waste Water Management	ESIKHALENI: WULA: WATER RIGHTS	PC00200200100700200100000000000000000_00006	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	ESIKHALENI: WULA: WATER RIGHTS	PC00200200100700200100000000000000000_00007	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	135	-	-	-	-	
Waste Water Management	WULA: NGWELEZANA: WATER RIGHTS	PC00200200100700200100000000000000000_00008	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	-	-	-	-	-	
Waste Water Management	ENSELENI: WULA: WATER RIGHTS	PC00200200100700200100000000000000000_00010	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	-	-	-	-	-	

R thousand						
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Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Waste Water Management	ENSELENI: WULA: WATER RIGHTS	PC00202201007022010000000000000000_00011	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	85	-	-	-	-
Waste Water Management	WULA: NGWELEZANA: WATER RIGHTS	PC0020220201007022010000000000000000_00012	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	259	-	-	-	-
Waste Water Management	NGWELEZANE: WWATER TREATM WORKS (WULA)	PC0020220201007022010000000000000000_00013	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(259)	-	-	-	-
Waste Water Management	ENSELENI: WWATER TREATM WORKS (WULA)	PC0020220201007022010000000000000000_00014	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(85)	-	-	-	-
Waste Water Management	ESIKHALENI: WWATER TREATM WORKS (WULA)	PC0020220201007022010000000000000000_00015	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(135)	-	-	-	-
Waste Water Management	WWATER TREATM WORKS ARBORET MACER (WULA)	PC0020220201007022010000000000000000_00016	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(333)	-	-	-	-
Waste Water Management	WWATER TREATM WORKS ALTON MACER (WULA)	PC0020220201007022010000000000000000_00017	Renewal	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Renewal:Intangible Assets:Licences and Rights:Water Rights	S.L&R	Water Rights	Whole of the Municipality	(194)	-	-	-	-
Waste Water Management	WT-TM: SECURITY FENCE WASTE WATER WORKS	PC002022020030010010000000000000000000_00036	Upgrading	An efficient and responsible water network	Inclusion and access	Non-infrastructure:Existing:Upgrading:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	3 000	6 140	1 000	1 000
Waste Water Management	GENERATORS: WASTE WATER TREATMENT FAC	PC002023090900000000000000000000000000_00204	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	7 707
Water Management	WATER QUALITY EQUIPMENT	PC002023090900000000000000000000000000_00019	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	322	-	-	-	-
Water Management	LABORATORY EQUIPMENT	PC002023090900000000000000000000000000_00020	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Water Management	ASSET TAKE-ON ACQUISITION: MOVABLE	PC002023090900000000000000000000000000_00103	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	(201)	-	-	-	-
Water Management	LAB EQUIPMENT FOR VARIOUS WWMTW AND WTW	PC002023090900000000000000000000000000_00159	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	123	-	1 000	5 000	-
Water Management	WATER QUALITY EQUIPMENT	PC002023090900000000000000000000000000_00205	New	An efficient and responsible water network	Inclusion and access	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	-	-	-	5 000	5 000
Water Management	LAKE CHUBU PUMPS ELECT REPAIRS&AUTO IUDG	PC001001001004006000000000000000000000_00010	Renewal	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	-	-	2 870	-	-
Water Management	WATER RETICULATION SYSTEM: WARD 18 & 22	PC001001002004007000000000000000000000_00012	Upgrading	An efficient and responsible water network	Inclusion and access	Infrastructure:Existing:Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	3 935	4 200	-	-	-
Water Management	BULK WATER PIPELINE & PUMPSTATION	PC001002004002000000000000000000000000_00001	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Boreholes	Water	Boreholes	Whole of the Municipality	(1 478)	-	-	-	-
Water Management	RURAL WATER, WATER SUPPLY	PC001002004003000000000000000000000000_00008	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	(6 565)	-	-	-	-
Water Management	NTAMBANANA: CONSTR OF 3ML RESERVOIR	PC001002004003000000000000000000000000_00022	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	4 361	-	-	-	-
Water Management	PUMPSTATION - FOREST RESERVOIR TO VULIND	PC001002004004000000000000000000000000_00005	New	An efficient and responsible water network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	5 000	2 000	-	-

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Water Management	VULINDELA WATER IMP CONSTR BOOSTER P-ST	PC00100204004000000000000000000000_00007	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Pump Station	Water	Pump Stations	Whole of the Municipality	-	-	12 643	-	-	
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC00100204008000000000000000000000_00005	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	973	-	-	-	-	
Water Management	NTAMBANANA: BULK WATER SUPPLY	PC00100204008000000000000000000000_00007	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Bulk Mains	Water	Bulk Mains	Whole of the Municipality	-	9 419	15 000	20 000	20 000	
Water Management	CONSTR OF RD CROSSING WATER BULK PIPELIN	PC00100204007000000000000000000000_00014	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 13	-	-	-	-	-	
Water Management	CONSTR BULK PIPELINE FROM VUL RESERVE TO	PC00100204007000000000000000000000_00015	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 10	24	-	-	-	-	
Water Management	MKHWANAZI NORTH: ZONE U	PC00100204007000000000000000000000_00016	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-	
Water Management	REPLACEMENT OF METERS	PC00100204007000000000000000000000_00031	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(0)	-	-	-	-	
Water Management	MKHWANAZI NORTH: ZONE R	PC00100204007000000000000000000000_00062	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	18 814	2 719	5 000	-	-	
Water Management	MKHWANAZI NORTH: ZONE G	PC00100204007000000000000000000000_00063	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-	
Water Management	WATER RETIC SYSTEM FOR WARD 18 & 22	PC00100204007000000000000000000000_00067	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	120	-	-	-	-	
Water Management	DONATED STATIC TANKS FROM COGTA	PC00100204007000000000000000000000_00069	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	44	-	-	-	-	
Water Management	MKHWANAZI NORTH: ZONE R	PC00100204007000000000000000000000_00072	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(2 067)	-	-	-	-	
Water Management	MKHWANAZI NORTH: WATER INTERVENTIONS	PC00100204007000000000000000000000_00073	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-	
Water Management	MKHWANAZI NORTH: ZONE G	PC00100204007000000000000000000000_00078	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	-	-	-	
Water Management	5ML PACKAGE PLANT AND 2 X 3ML RESERVOIRS	PC00100204007000000000000000000000_00079	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	14 854	-	-	-	-	
Water Management	MKHWANAZI SOUTH WATER PHASE 4 E1 E2 & D	PC00100204007000000000000000000000_00085	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	-	26 000	-	-	
Water Management	NEW WATER METERS (RURAL) - KWA-DUBE TRAD	PC00100204008000000000000000000000_00001	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	20	-	-	-	-	
Water Management	INSTALKING OF PREPAID WATER METERS	PC00100204008000000000000000000000_00010	New	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	-	-	-	-	-	
Water Management	REPL OF WATER PIPE RETICULATION MEERENSE	PC00100100100400700000000000000000_00001	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 2	(297)	-	-	-	-	
Water Management	ALTON: PIPE REPLACEMENT	PC00100100100400700000000000000000_00011	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 2	-	-	-	-	-	
Water Management	ALTON: NORTH & SOUTH WATER PIPE REPLACEM	PC00100100100400700000000000000000_00012	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 2	52 001	60 000	20 000	-	-	
Water Management	BIRDWOOD: PIPE REPLACEMENT	PC00100100100400700000000000000000_00013	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 4	-	-	-	20 000	20 000	
Water Management	AQUADENE: PIPE REPLACEMENT	PC00100100100400700000000000000000_00015	Renewal	An effiocompet and responsi econ inf network	Inclusion and access	Infrastructure:Existing:Renewal:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlatuze:Ward:Ward 26	-	-	20 000	20 000	24 000	

[illegible]

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand											Prior year outcomes	2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Water Management	INFRASTR & MAINT OF BULK & DISTR NETW	PC0010020040770000000000000000000000_00053	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	1 114	-	-	-	-
Water Management	CONSTR SML PACKAGE PLANT & 2 X SML RES	PC0010020040770000000000000000000000_00068	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	33 388	-	-	-	-
Water Management	REDUCTION OF NON-REVENUE	PC0010020040770000000000000000000000_00074	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	-	5 000	-	-	-
Water Management	CONSTRUCTION OF PACKAGE PLANT	PC0010020040770000000000000000000000_00075	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	41 825	33 251	24 820	19 889	21 676
Water Management	U-WATER: 200 STATIC TANKS	PC0010020040770000000000000000000000_00081	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 2	-	200	-	-	-
Water Management	INSTALLATION OF PREPAID WATER METERS	PC0010020040800000000000000000000000_00089	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	8 319	10 000	-	-	-
Water Management	U-WATER: INSTALL PREPAID WATER METERS	PC0010020040800000000000000000000000_00012	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlathuze:Ward:Ward 2	-	-	10 000	10 000	10 000
Water Management	U-WATER: SECURITY FENCE WT TM WORKS	PC002003003001001000000000000000000000_00059	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Other Assets:Operational Buildings:Municipal Offices	Operational Buildings	Municipal Offices	Whole of the Municipality	-	2 329	-	-	-
Water Management	TOOLS FOR WATER AND SANITATION	PC002003009000000000000000000000000000_00040	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	(2 689)	-	-	-	-
Water Management	ASSET TAKE-ON ACQUISITION: NON-INFRASTR	PC002003009000000000000000000000000000_00070	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	212	-	-	-	-
Water Management	U-WATER: TOOLS WATER AND SANITATION	PC002003009000000000000000000000000000_00236	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	-	500	-	-	-
Water Management	REPLACEMENT: BULK WATER METERS	PC001001001004008000000000000000000000_00001	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	680	-	-	-	-
Water Management	REPLACEMENT: BULK WATER METERS	PC001001001004008000000000000000000000_00003	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	54	-	-	-	-
Water Management	REPLACEMENT BULK WATER METERS	PC001001001004008000000000000000000000_00005	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	320	2 000	2 000	5 000	4 151
Water Management	KIWADUBE: WATER IMPROVEMENT RETICULATION	PC001001002004077000000000000000000000_00015	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	720	-	-	-	-
Water Management	EMPEMBENI: RESERVOIR	PC001002004003000000000000000000000000_00006	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Umhlathuze:Ward:Ward 13	79	-	-	-	-
Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC001002004003000000000000000000000000_00007	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Reservoirs	Water	Reservoirs	Whole of the Municipality	104	-	-	-	-
Water Management	EMPEMBENI: BULK AND RETICULATION	PC001002004077000000000000000000000000_00026	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 13	(4)	-	-	-	-
Water Management	REPLACEMENT OF PRESSURE REDUCING VALVES	PC001002004077000000000000000000000000_00040	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Whole of the Municipality	(312)	-	-	-	-
Water Management	EMPEMBENI: BULK AND RETICULATION	PC001002004077000000000000000000000000_00054	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 13	11	-	-	-	-
Water Management	EMPEMBENI: KWADUBE WATER UPGRADE	PC001002004007000000000000000000000000_00056	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution	Water	Distribution	Umhlathuze:Ward:Ward 13	9 899	9 000	-	6 388	5 000
Water Management	NEW WATER METERS	PC001002004008000000000000000000000000_00002	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlathuze:Ward:Ward 2	-	7 300	2 000	1 654	5 000
Water Management	NEW WATER METERS (REPLACE IDOBBO2 253)	PC001002004008000000000000000000000000_00003	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Umhlathuze:Ward:Ward 2	(120)	-	-	-	-
Water Management	WATER METER REPLACEMENT	PC001002004008000000000000000000000000_00007	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Distribution Points	Water	Distribution Points	Whole of the Municipality	-	-	-	-	-
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC001001001004005000000000000000000000_00001	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	822	-	-	-	-
Water Management	ESIKHALENI: WATER TREATMENT WORK ELEC RP	PC001001001004005000000000000000000000_00008	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	3 612	-	-	-	-
Water Management	ESIKHALENI: WTW/LAKE PUMPS REPLACEMENT	PC001001001004005000000000000000000000_00009	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	(8 882)	-	-	-	-
Water Management	IMZINGAZI: REPL FILTER MATERIAL TWORKS	PC001001001004005000000000000000000000_00011	Renewal	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Renewal:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	-	5 000	-	-	-
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC001001002004005000000000000000000000_00003	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	(159)	-	-	-	-
Water Management	REFURBISHMENT OF WATER TREATMENT WORKS	PC001001002004005000000000000000000000_00004	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	11 402	-	-	-	-
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC001001002004005000000000000000000000_00005	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	2 215	-	-	-	-
Water Management	WATER TREATMENT PLANTS AUTOMATION	PC001001002004005000000000000000000000_00007	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Water Supply Infrastructure:Water Treatment Works	Water	Treatment Works	Whole of the Municipality	-	1 000	-	-	-
Water Management	ESIKHALENI: WATER WORKS SPILLAGE CONTAIN	PC001001002005003000000000000000000000_00007	Upgrading	An effecompel and respons econ inf network	Inclusion and access	Infrastructure Existing-Upgrading:Sanitation Infrastructure:Waste Water Treatment Works	Sanitation	Waste Water Treatment Works	Whole of the Municipality	77	-	-	-	-
Water Management	ASSET TAKE-ON ACQUISITION: INFRASTR	PC001002004005000000000000000000000000_00002	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	(8 169)	-	-	-	-
Water Management	GENERATORS FOR WATER TREATMENT FACIL	PC001002004005000000000000000000000000_00004	New	An effecompel and respons econ inf network	Inclusion and access	Infrastructure-New:Water Supply Infrastructure:Water Treatment Works	Water	Water Treatment Works	Whole of the Municipality	10 107	-	-	-	-
Water Management	GENERATORS FOR WATER TREATMENT FACIL	PC002003009000000000000000000000000000_00163	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	-	-	-	-	-
Water Management	ICT RELATED EQUIPMENT FOR WTW/FACILITE	PC002003009000000000000000000000000000_00219	New	An effecompel and respons econ inf network	Inclusion and access	Non-infrastructure-New:Machinery and Equipment			Whole of the Municipality	-	-	200	200	200

Table MBRR Table SA36 – Detailed capital budget per municipal vote (continued)

R thousand												Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28		
Finance and Administration	FURNITURE AND OFFICE EQUIPMENT	PC00200300500000000000000000000000_00024	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	33	–	–	–	–		
Finance and Administration	REPLACE EQUIP ALL FS SECTIONS	PC00200300500000000000000000000000_00027	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	33	31	–	–	–		
Finance and Administration	FURNITURE AND OFFICE EQUIPMENT	PC00200300500000000000000000000000_00030	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	(33)	–	–	–	–		
Finance and Administration	REPLACEMENT: FURNITURE ALL DEPARTMENTS	PC00200300500000000000000000000000_00031	New	Respons, account, effective and effic local govern	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	58	–	–	–		
Finance and Administration	REV&EXP: NEW FURNITURE	PC00200300500000000000000000000000_00074	New	Respons, account, effective	Governance	Non-infrastructure:New:Furniture and Office Equipment			Whole of the Municipality	–	–	872	–	–		
Finance and Administration	NEW MACHINERY & EQUIPMENT	PC00200300900000000000000000000000_00182	New	account, effective and effic loc	Governance	Non-infrastructure:New:Machinery and Equipment			Whole of the Municipality	16	20	–	–	–		
Environmental Protection	ALKANTSTRAND: STAIRCASE,VIEWING DECK,RAM	PC0010010010080020000000000000000000_00001	Renewal	compet and responsi econ inf	Inclusion and access	Infrastructure:Existing:Renewal:Coastal Infrastructure:Piers	Coastal	Piers	Whole of the Municipality	626	–	70	90	90		
Environmental Protection	COASTAL PROT: COASTAL EROSION PROTECTION	PC0010020080010000000000000000000000_00003	New	compet and responsi econ inf	access	Infrastructure:New:Coastal Infrastructure:Sand Pumps	Coastal	Sand Pumps	Whole of the Municipality	–	–	206	8 006	8 007		
Total Capital expenditure											797 757	627 805	457 359	429 293	439 827	

Table 73 MBRR Table SA37 - Projects delayed from previous financial year

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

2.12 Legislation compliance status

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

1. In year reporting

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

2. Internship programme

The City is participating in the Municipal Financial Management Internship programme and has employed seven interns undergoing training in various divisions of the Financial Services Department. From the onset of this programme, Council has appointed twenty six interns on a permanent basis.

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Enterprise Risk Management Committee

A ERM committee has been established and is fully functional

6. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2025/26 MTREF in May 2025 directly aligned and informed by the 2025/26 MTREF.

7. Annual Report

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

8. MFMA Training

The MFMA training module in electronic format is presented at the City's internal centre and training is ongoing.

2.13 Other supporting documents

Table 74 MBRR Table SA1 - Supporting detail to budgeted financial performance

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
REVENUE ITEMS:									
<u>Non-exchange revenue by source</u>									
Exchange Revenue									
Total Property Rates	581 374	688 609	761 863	1 111 040	1 106 415	1 106 415	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)	(348 459)	(369 459)	(389 218)
Net Property Rates	567 444	615 808	675 918	778 224	778 224	778 224	840 481	916 125	980 254
Exchange revenue service charges									
Service charges - Electricity									
Total Service charges - Electricity	1 667 511	1 852 467	2 025 713	2 595 666	2 401 301	2 401 301	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)
<u>Net Service charges - Electricity</u>	1 660 357	1 852 044	2 025 107	2 542 822	2 348 457	2 348 457	2 647 650	2 789 564	2 962 238
Service charges - Water									
Total Service charges - Water	765 636	574 535	595 536	719 662	667 769	667 769	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)	(44 742)	(47 874)	(52 183)
<u>Net Service charges - Water</u>	557 136	547 397	562 176	643 500	572 907	572 907	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	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)
<u>Net Service charges - Waste Water Management</u>	108 153	107 728	121 497	132 282	132 282	132 282	141 541	150 034	157 535
Service charges - Waste Management									
Total refuse removal revenue	161 720	138 220	151 208	227 202	227 202	227 202	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)
<u>Net Service charges - Waste Management</u>	102 920	107 256	117 338	120 402	120 402	120 402	127 626	135 284	142 048

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE ITEMS:									
<u>Employee related costs</u>									
Basic Salaries and Wages	564 852	595 612	632 525	731 956	677 109	677 109	753 632	773 092	811 815
Pension and UIF Contributions	114 337	123 426	133 486	163 841	140 148	140 148	163 516	171 640	180 232
Medical Aid Contributions	46 778	49 887	53 982	70 527	57 585	57 585	71 584	75 165	78 925
Overtime	80 234	99 095	89 770	58 273	87 065	87 065	70 604	74 136	77 845
Performance Bonus	46 326	48 454	49 114	59 001	57 200	57 200	62 148	65 252	68 515
Motor Vehicle Allowance	56 736	62 008	66 291	71 886	68 294	68 294	80 140	84 151	88 362
Cellphone Allowance	6 439	5 246	5 682	8 193	6 281	6 281	6 954	7 305	7 674
Housing Allowances	3 987	3 454	3 279	4 822	3 513	3 513	3 806	4 003	4 207
Other benefits and allowances	25 486	26 041	29 072	19 257	22 209	22 209	22 870	24 014	25 215
Payments in lieu of leave	23 444	27 338	27 582	28 651	36 168	36 168	37 432	39 311	41 284
Long service awards	23 224	5 209	3 493	720	1 310	1 310	17 042	17 894	18 787
Post-retirement benefit obligations	40 452	30 869	60 232	38 021	38 028	38 028	38 284	40 198	42 208
Acting and post related allowance	–	–	1 488	1 920	2 440	2 440	–	–	–
<u>sub-total</u>	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
Total Employee related costs	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

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE ITEMS:									
Contributions recognised - capital									
List contributions by contract	1 814	1 566	310 927	181 046	264 773	264 773	209 930	226 703	253 286
National Lotto - Sport Development	2 434	–	211 029	212 019	231 339	231 339	206 717	217 917	225 524
Engen: Donation Of Water Tanker	–	–	329 401	389 896	398 934	398 934	426 930	452 662	482 123
Business Against Crime Zululand CCTV Project	–	–	4 720	9 000	12 605	12 605	14 015	14 664	15 104
Total Contributions recognised - capital	4 248	1 566	856 076	791 961	907 651	907 651	857 593	911 946	976 037
<u>Depreciation and amortisation</u>									
Depreciation of Property, Plant & Equipment	300 552	267 412	282 481	268 418	309 869	309 869	300 255	255 665	259 714
Lease amortisation	30 120	34 518	40 996	37 532	42 890	42 890	42 377	25 311	3 487
Capital asset impairment	1 548	10 122	1 887	–	–	–	–	–	–
Total Depreciation and amortisation	332 220	312 052	325 364	305 950	352 759	352 759	342 632	280 976	263 200
<u>Bulk purchases - electricity</u>									
Electricity Bulk Purchases	1 151 971	1 250 740	1 528 385	1 802 031	1 802 031	1 802 031	2 034 474	2 185 666	2 320 958
Total bulk purchases	1 151 971	1 250 740	1 528 385	1 802 031	1 802 031	1 802 031	2 034 474	2 185 666	2 320 958
<u>Transfers and grants</u>									
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

Table MBRR Table SA1 - Supporting detail to budgeted financial performance (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
EXPENDITURE ITEMS:									
<u>Contracted Services</u>									
<i>Outsourced Services</i>	59 344	65 018	81 445	82 731	88 324	88 324	76 311	80 184	82 945
<i>Consultants and Professional Services</i>	186 242	275 971	310 927	181 046	264 773	264 773	209 930	226 703	253 286
<i>Contractors</i>	208 072	239 317	211 029	212 019	231 339	231 339	206 717	217 917	225 524
Total contracted services	453 658	580 306	603 400	475 795	584 436	584 436	492 958	524 804	561 755
<u>Operational Costs</u>									
<i>Collection costs</i>	7 363	6 948	4 720	9 000	12 605	12 605	14 015	14 664	15 104
<i>Audit fees</i>	5 655	6 115	7 043	6 435	6 435	6 435	6 114	6 447	6 640
<i>General expenses</i>									
<i>Other Operational Costs</i>	320 947	323 220	317 638	374 461	379 894	379 894	406 802	431 552	460 380
Total Operational Costs	333 965	336 284	329 401	389 896	398 934	398 934	426 930	452 662	482 123
<u>Repairs and Maintenance by Expenditure Item</u>									
<i>Employee related costs</i>	220 438	245 860	96 504	370 577	370 577	370 577	390 032	409 534	430 011
<i>Inventory Consumed (Project Maintenance)</i>	74 449	98 706	89 872	100 324	94 330	94 330	95 998	101 277	104 316
<i>Contracted Services</i>	131 383	144 663	122 183	133 305	142 658	142 658	115 726	122 091	126 364
<i>Operational Costs</i>	207	5 961	5 159	3 156	11 877	11 877	10 478	10 394	10 584
Total Repairs and Maintenance Expenditure	426 478	495 190	313 719	607 362	619 441	619 441	612 233	643 296	671 274
<u>Inventory Consumed</u>									
<i>Inventory Consumed - Water</i>	402 961	308 418	331 164	325 340	325 340	325 340	295 011	310 302	326 774
<i>Inventory Consumed - Other</i>	143 920	200 872	178 542	167 548	160 695	160 695	149 980	157 492	162 217
Total Inventory Consumed & Other Material	546 881	509 290	509 706	492 888	486 035	486 035	444 991	467 794	488 991

Table 75 MBRR Table SA2 - Matrix financial performance budget (revenue source/expenditure type and department)

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRATI ON	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATIO N TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTU RE SERVICES - INFRASTRUCTU RE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCTU RE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCT URE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUC TURE SERVICES - INFRASTRUC TURE SUPPORT SERVICES	Total
R thousand																
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 earned from Receivables	-	-	-	-	-	-	-	29	-	-	-	-	-	-	-	29
Interest earned from Current and Non Current Assets	-	-	-	-	-	-	-	45 000	-	-	-	-	-	-	-	45 000
Rent on Land	2 924	-	-	0	-	-	-	-	-	-	-	-	-	-	-	2 924
Rental from Fixed Assets	15	-	-	11 882	4 441	-	2	2 460	-	-	552	-	487	-	-	19 839
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	7 825	-	-	-	621 195
Interest	-	-	-	-	-	-	-	1 870	-	-	-	-	-	-	-	1 870
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
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

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

Description	Vote 1 - CITY DEVELOPMENT	Vote 2 - COMMUNITY SERVICES - PUBLIC HEALTH AND EMERGENCY SERVICES	Vote 3 - COMMUNITY SERVICES - PROTECTION SERVICES	Vote 4 - COMMUNITY SERVICES - RECREATIONAL AND ENVIRONMENTAL SERVICES	Vote 5 - CORPORATE SERVICES - ADMINISTRATI ON	Vote 6 - CORPORATE SERVICES - INFORMATION COMMUNICATIO N TECHNOLOGY	Vote 7 - CORPORATE SERVICES - HUMAN RESOURCES	Vote 8 - FINANCIAL SERVICES	Vote 9 - ELECTRICAL AND ENERGY SUPPLY SERVICES	Vote 10 - INFRASTRUCTU RE SERVICES - INFRASTRUCTU RE AND FACILITIES MANAGEMENT SERVICES	Vote 11 - INFRASTRUCTU RE SERVICES - CIVIL ENGINEERING SERVICES	Vote 12 - INFRASTRUCTU RE SERVICES - ENGINEERING SERVICES	Vote 13 - OFFICE OF THE MUNICIPAL MANAGER	Vote 14 - CORPORATE SERVICES - LEGAL SERVICES	Vote 15 - INFRASTRUC TURE SERVICES - INFRASTRUC TURE SUPPORT SERVICES	Total
R thousand																
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	52 087	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
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
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	2 019 309	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)	(421 935)	(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
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

Table 76 MBRR Table SA3 - Supporting detail to Statement of Financial Position

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	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	345 157	396 919	444 764
Water	588 637	427 579	401 946	480 300	336 592	336 592	355 016	373 566	392 931
Waste	34 075	34 060	24 121	46 302	27 678	27 678	31 449	35 205	38 838
Waste Water	30 054	37 627	(51 747)	49 041	32 494	32 494	35 142	37 578	39 657
Other trade receivables from exchange transactions	130 464	183 316	89 797	380 170	174 892	174 892	255 919	348 425	465 490
Gross: Trade and other receivables from exchange transactions	963 267	982 625	703 814	1 468 294	860 933	860 933	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)	(506 255)	(722 363)	(952 756)
Impairment for Electricity	(65 750)	(31 600)	(41 700)	(379 900)	(176 736)	(176 736)	(328 976)	(489 376)	(659 705)
Impairment for Water	(173 990)	(58 400)	(55 600)	(149 397)	(88 542)	(88 542)	(125 273)	(164 574)	(207 413)
Impairment for Waste	(7 450)	(5 800)	(4 200)	(23 175)	(11 123)	(11 123)	(18 462)	(26 240)	(34 408)
Impairment for Waste Water	(8 400)	(3 900)	(5 200)	(22 606)	(12 806)	(12 806)	(20 945)	(29 572)	(38 630)
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)
Total net Trade and other receivables from Exchange Transactions	687 057	862 625	584 514	872 916	559 126	559 126	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	254 560	308 368	365 869
Less: Impairment of Property rates	(39 680)	(32 761)	(28 600)	(68 794)	(67 511)	(67 511)	(109 536)	(155 342)	(204 355)
Net Property rates	145 275	176 758	130 449	178 498	137 528	137 528	145 024	153 026	161 514
Other receivables from non-exchange transactions	126 632	71 863	41 117	28 783	39 204	39 204	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)	(20 639)	(26 712)	(32 493)
Net Other receivables from non-exchange transactions	30 026	30 210	30 291	745	24 428	24 428	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	163 379	165 600	168 134

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
ASSETS									
Inventory									
Water									
Opening Balance	2 552	(7 768)	(6 367)	4 784	2 516	2 516	2 516	2 516	2 516
System Input Volume	637 869	854 886	744 653	695 290	695 290	695 290	768 391	806 377	849 897
Water Treatment Works	501 783	707 438	586 808	581 745	581 745	581 745	618 391	637 577	675 189
Bulk Purchases	136 086	147 449	157 845	113 545	113 545	113 545	150 000	168 800	174 708
Natural Sources	-	-	-	-	-	-	-	-	-
Authorised Consumption	(402 961)	(330 051)	(319 628)	(325 340)	(325 340)	(325 340)	(295 011)	(310 302)	(326 774)
Billed Authorised Consumption	(399 148)	(326 783)	(316 463)	(318 387)	(318 387)	(318 387)	(287 327)	(302 238)	(318 275)
Billed Metered Consumption	(399 148)	(326 783)	(316 463)	(318 387)	(318 387)	(318 387)	(287 327)	(302 238)	(318 275)
Free Basic Water	-	38	8	-	-	-	-	-	-
Subsidised Water	-	(18)	-	-	-	-	-	-	-
Revenue Water	(399 148)	(326 803)	(316 471)	(318 387)	(318 387)	(318 387)	(287 327)	(302 238)	(318 275)
Billed Unmetered Consumption	-	-	-	-	-	-	-	-	-
Free Basic Water	-	-	-	-	-	-	-	-	-
Subsidised Water	-	-	-	-	-	-	-	-	-
Revenue Water	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption	(3 813)	(3 268)	(3 165)	(6 953)	(6 953)	(6 953)	(7 684)	(8 064)	(8 499)
Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption	(3 813)	(3 268)	(3 165)	(6 953)	(6 953)	(6 953)	(7 684)	(8 064)	(8 499)
Water Losses	(245 229)	(523 434)	(427 288)	(369 950)	(369 950)	(369 950)	(473 380)	(496 075)	(523 123)
Apparent losses	(34 054)	(71 403)	(59 820)	(51 686)	(51 686)	(51 686)	(66 098)	(69 258)	(73 037)
Unauthorised Consumption	(11 983)	(24 294)	(21 364)	(18 391)	(18 391)	(18 391)	(23 494)	(24 611)	(25 956)
Customer Meter Inaccuracies	(22 071)	(47 109)	(38 456)	(33 296)	(33 296)	(33 296)	(42 604)	(44 647)	(47 081)
Real losses	(211 175)	(452 031)	(367 468)	(318 264)	(318 264)	(318 264)	(407 282)	(426 818)	(450 086)
Leakage on Transmission and Distribution Mains	(144 006)	(310 652)	(251 523)	(217 842)	(217 842)	(217 842)	(278 771)	(292 143)	(308 070)
Leakage and Overflows at Storage Tanks/Reservoirs	(13 683)	(20 937)	(17 305)	(14 988)	(14 988)	(14 988)	(19 181)	(20 101)	(21 196)
Leakage on Service Connections up to the point of Customer Meter	(52 633)	(120 441)	(98 640)	(85 433)	(85 433)	(85 433)	(109 330)	(114 574)	(120 820)
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	(852)	-	-	-	-	-	-	-	-
Non-revenue Water	(249 042)	(526 702)	(430 453)	(376 903)	(376 903)	(376 903)	(481 064)	(504 139)	(531 622)
Correction of Prior period errors									
Closing Balance Water	(7 768)	(6 367)	(8 630)	4 784	2 516	2 516	2 516	2 516	2 516

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
ASSETS									
<u>Consumables</u>									
<u>Standard Rated</u>									
Opening Balance	6 889	7 029	6 762	4 726	5 108	5 108	5 108	5 108	5 108
Acquisitions	70 515	74 342	63 375	39 880	39 940	39 940	29 313	30 811	31 736
Issues	(69 738)	(74 486)	(62 427)	(39 880)	(39 940)	(39 940)	(29 313)	(30 811)	(31 736)
Adjustments	(637)	(122)	(566)	–	–	–	–	–	–
Closing balance - Consumables Standard Rated	7 029	6 762	7 144	4 726	5 108	5 108	5 108	5 108	5 108
Materials and Supplies									
Opening Balance	12 945	38 294	40 569	31 439	22 897	22 897	22 882	22 922	22 962
Acquisitions	99 236	42 934	26 969	127 654	120 741	120 741	120 707	126 721	130 522
Issues	(74 182)	(40 472)	(35 519)	(127 668)	(120 756)	(120 756)	(120 667)	(126 681)	(130 482)
Adjustments	295	(187)	(7)	–	–	–	–	–	–
Closing balance - Materials and Supplies	38 294	40 569	32 011	31 425	22 882	22 882	22 922	22 962	23 002
Opening Balance	93 307	93 307	93 307	93 307	73 597	73 597	73 597	73 597	73 597
Sales	–	–	(19 709)	–	–	–	–	–	–
Closing Balance - Land	93 307	93 307	73 597	93 307	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	104 143	104 183	104 223
PPE at cost/valuation (excl. finance leases)	15 195 755	15 839 441	16 734 048	17 210 964	17 307 323	17 307 323	17 757 475	18 175 499	18 603 972
Less: Accumulated depreciation	8 916 289	8 903 041	9 132 623	9 453 496	9 440 729	9 440 729	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	8 018 176	8 181 951	8 350 755

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
LIABILITIES									
Current portion of long-term liabilities	109 923	167 192	156 970	247 333	193 673	193 673	162 469	189 553	216 476
Total Current liabilities - Borrowing	109 923	167 192	156 970	247 333	193 673	193 673	162 469	189 553	216 476
Trade and other payables									
Trade and other payables from exchange transactions	681 408	661 705	612 755	748 701	643 066	643 066	680 498	719 809	761 093
Trade payables from Non-exchange transactions: Unspent conditional Grants	11 800	40 335	17 179	40 335	17 179	17 179	17 179	17 179	17 179
VAT	58 064	67 568	75 778	68 646	72 207	72 207	81 633	92 582	106 717
Total Trade and other payables	751 272	769 608	705 712	857 682	732 452	732 452	779 310	829 570	884 989
Non current liabilities - Financial liabilities									
Borrowing	806 303	1 238 007	1 505 739	1 615 228	1 656 787	1 656 787	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	1 679 578	1 645 359	1 585 327
Provisions - non-current									
Retirement benefits	254 366	271 881	262 267	267 496	272 008	272 008	272 008	272 008	272 008
Total Provisions - non-current	254 366	271 881	262 267	267 496	272 008	272 008	272 008	272 008	272 008

Table MBRR Table SA3 - Supporting detail to Statement of Financial Position (continued)

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	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand									
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	6 164 896	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	6 761 508	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)	(566 612)	(5 000)	(5 000)
Other adjustments	476 175	180 608	(228 447)	–	–	–	(0)	(0)	(0)
Accumulated Surplus/(Deficit)	5 956 472	6 224 390	6 263 799	6 636 602	6 164 896	6 164 896	6 276 243	6 407 064	6 612 921
Reserves									
Housing Development Fund	3 265	3 545	111	–	–	–	–	–	–
Capital replacement	303 745	180 000	15 000	55 000	55 000	55 000	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
Revaluation	–	–	–	–	–	–	–	–	–
Total Reserves	312 010	188 545	20 111	60 000	60 000	60 000	30 000	35 000	40 000
TOTAL COMMUNITY WEALTH/EQUITY	6 268 482	6 412 935	6 283 910	6 696 602	6 224 896	6 224 896	6 306 243	6 442 064	6 652 921

Table 77 MBRR 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 levels. Projected of 1.45% applied	18 231	4 806	136 821	136 821	136 821	136 821	136 821	136 821	136 821	136 821
R1 - R1 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	5 310	14 200	93 085	93 085	93 085	93 085	93 085	93 085	93 085	93 085
R1 601 - R3 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	10 370	4 597	16 998	16 998	16 998	16 998	16 998	16 998	16 998	16 998
R3 201 - R6 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	13 948	13 948	13 948	13 948	13 948	13 948	13 948	13 948
R6 401 - R12 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	15 364	15 364	15 364	15 364	15 364	15 364	15 364	15 364
R12 801 - R25 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	12 373	12 373	12 373	12 373	12 373	12 373	12 373	12 373
R25 601 - R51 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	4 659	4 659	4 659	4 659	4 659	4 659	4 659	4 659
R52 201 - R102 400		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	864	864	864	864	864	864	864	864
R102 401 - R204 800		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	388	388	388	388	388	388	388	388
R204 801 - R409 600		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	253	253	253	253	253	253	253	253
R409 601 - R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–
> R819 200		Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	–	–	–	–	–	–	–	–	–	–

Table MBRR Table SA9 - Social, economic and demographic statistics and assumptions (continued)

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
Poverty profiles (no. of households)												
< R2 060 per household per month	13	Income levels as per Census 2011 provided at individual levels. Projected of 1.45% applied	-	-	-	0,00	-1,00	0,00	0,00	0,00	0,00	0,00
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 counted. Increase annually of 1.45% projected	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 hereunder. Annual increase of 1.45% applied	52	64	64	80	80	80	80	80	80	80
Informal		Included census figure for traditional dwellings, informal dwellings, caravan/tent and other as a possible indication of need/demand. Annual increase of 1.45% applied	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 houses completed by end Dec 2012. Urban represents total construction at				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%

Table 78 MBRR 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 Manager	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 CBD	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 of the Richards Bay Airport for uMhlathuze Municipality	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 as and when required. Project to undertake an environmental impact assessment and water use license for the truck staging on a portion of the remainder of erf 5333 Richards Bay	25 March 2024	570
HN Consulting (Pty) Ltd	Mths	43	Tender 8/2/1/UMH338 - 18/19: Updating and implementation of projects related to built Environment Engineering	31 May 2025	11 802
Scribante Mining (Pty) Ltd	Mths	32	Tender 8/2/1/UMH605 - 19/20: The establishment of the Central Industrial Area (CIA) - Phase 1: The construction of a Link Road with Bulk services in the City of uMhlathuze	15 April 2024	14 858
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH338 - 18/19: Provision of Professional engineering services for Updating and implementation of projects related to built Environment Engineering Consultants - Mzingazi River Bridge Project	21 July 2023	14 909
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2 154
Ilifa Africa Engineers	Yrs	3	Tender 8/2/1/UMH490 - 17/18 Empangeni A Rank upgrade	31 May 2024	8 122
Jamjo Civil	Yrs	1	Tender 8/2/1/UMH483 - 18/19: Provision of Professional engineering services for Updating and implementation of projects related to built Environment Engineering Consultants -	31 December 2024	52 146
Amaphiko Ejuba Enterprise	Yrs	3	Tender 8/2/1/UMH1030 - 21/22: Construction of Sustainable Roads selected Layerworks for the unpaved rural roads as and when required by the City of uMhlathuze	01 December 2026	90 500
Projecon CC	Yrs	6	Tender 8/2/1/UMH1225 - 2022/2023: Aquadene Phase 2 Development: MR 231 / Aquadene Road Intersection	16 January 2024	35 338
Mega Roads	Yrs	3	Tender 8/2/1/UMH1155 - 2022/2023: Provision of Road Marking, Road Studs and Sand Blasting	30 September 2026	5
Tamasco	Mths	10	Tender 8/2/1/UMH757-20/21: Construction of 8 Pedestrian bridges	31 August 2024	18 146
Mariswe Consulting (Pty) Ltd	Yrs	3	Tender 8/2/1/UMH324 - 17/18: Development and upgrade of Rural Road Infrastructure - Phase 3	31 May 2024	2 154
Ilifa Africa Engineers	Yrs	3	TENDER 8/2/1/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	Ntambana Water Improvements: Bulk Water Supply Pipeline	30 August 2024	88 134
Siyaroro Trading	Mths	12	Ntambana Water Improvements: SML Reservoir	31 May 2024	27 238

Table 79 MBRR Table SA38 - Consolidated detailed operational projects

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Community and Social Services	COST CORRECT EMERGENCY CEMETERIES	P00000000000000000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	9	-	-	-	-	-	
Community and Social Services	HR COST CEMETERIES	P00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	6 238	-	-	-	-	-	
Community and Social Services	OP COST BURIAL SERVICES	P00000000000000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Burials	Whole of the Municipality	17	-	-	-	-	-	
Community and Social Services	OP COST CEMETERIES	P00000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	3 115	-	-	-	-	-	
Community and Social Services	PREV INT'L CEMETERIES	P00000000000000000000000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	850	-	-	-	-	-	
Community and Social Services	RECOVERIES CEMETERIES	P00000000000000000000000000000000	Default Project (PO)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	9 426	4 554	4 442	4 518	4 719		
Community and Social Services	PREV INT'L CEMETERIES	P000102000100102000101100200000000000_00001	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	850	1 220	1 159	1 223	1 266		
Community and Social Services	COST PREV INT'L CEMETERIES	P000102000100102000101100200000000000_00002	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	-	392	412	433	464		
Community and Social Services	COST CORRECT EMERGENCY CEMETERIES	P000102000200200200101100200000000000_00002	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	9	10	10	11	11		
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000102000200200200090000000000000000_00001	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	5	5	5	5		
Community and Social Services	COST CORRECT EMERGENCY CEMETERIES	P00000000000000000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	(9)	-	-	-	-		
Community and Social Services	HR COST CEMETERIES	P00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	-	6 898	7 697	8 086	8 489		
Community and Social Services	OP COST BURIAL SERVICES	P00000000000000000000000000000000	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Burials	Whole of the Municipality	(17)	-	-	-	-		
Community and Social Services	OP COST CEMETERIES	P00000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common	Growth	Municipal Running Cost	Whole of the Municipality	-	3 823	4 641	4 962	5 296		
Community and Social Services	PREV INT'L CEMETERIES	P00000000000000000000000000000000	Preventative Maintenance: Interval Based	A diverse, socially cohesive society with a common	Growth	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Cemeteries/Crematoria Buildings	Whole of the Municipality	(850)	-	-	-	-		
Community and Social Services	RECOVERIES CEMETERIES	P00000000000000000000000000000000	Default Project (PO)	A diverse, socially cohesive society with a common	Growth	Default Transactions	Whole of the Municipality	(4 712)	-	-	-	-		
Community and Social Services	OP COST BURIAL SERVICES	P0000307013000000000000000000000000_00002	Typical Work Streams	A diverse, socially cohesive society with a common	Growth	Typical Work Streams Community Development Burials	Whole of the Municipality	17	-	-	-	-		
Community and Social Services	COST CORRECT EMERGENCY MAN BUILDINGS	P00000000000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	1 991	-	-	-	-		
Community and Social Services	COST PREV INT'L MUNICIPAL BUILDINGS	P00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	44	-	-	-	-		
Community and Social Services	HR COST BUILDINGS	P00000000000000000000000000000000	Human Resources	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	10 725	-	-	-	-		
Community and Social Services	OP COST BUILDINGS	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	681	-	-	-	-		
Community and Social Services	RECOVERIES BUILDINGS	P00000000000000000000000000000000	Default Project (PO)	An efficient and responsive economy of network	Inclusion and access	Default Transactions	Whole of the Municipality	8 591	3 062	3 463	3 414	3 449		
Community and Social Services	PREV INT'L MUNICIPAL BUILDINGS	P000102000100102000101010200000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	346	328	346	367		
Community and Social Services	CORRECT EMERGENCY MUNICIPAL BUILDINGS	P000102000200200200101100200000000000_00001	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	44	60	63	66		
Community and Social Services	COST CORRECT EMERGENCY MAN BUILDINGS	P000102000200200200101100200000000000_00018	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	255	242	266	283		
Community and Social Services	CORRECT EMERGENCY MACHINERY & EQUIPMENT	P000102000200200200090000000000000000_00013	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	1 991	3 755	3 954	4 151	4 389		
Community and Social Services	COST CORRECT EMERGENCY MAN BUILDINGS	P00000000000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	0	0	0	0		
Community and Social Services	COST PREV INT'L MUNICIPAL BUILDINGS	P00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	(1 991)	-	-	-	-		
Community and Social Services	HR COST BUILDINGS	P00000000000000000000000000000000	Human Resources	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	(44)	-	-	-	-		
Community and Social Services	OP COST BUILDINGS	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	10 942	12 008	12 610	13 241		
Community and Social Services	RECOVERIES BUILDINGS	P00000000000000000000000000000000	Default Project (PO)	An efficient and responsive economy of network	Inclusion and access	Default Transactions	Whole of the Municipality	(4 296)	-	-	-	-		
Community and Social Services	BRACKENHAM: REFURBISHMENT OF HALL	PC0020000000000000001001000000000000_00002	Capital Non-Infrastructure Upgrading	An efficient and responsive economy of network	Inclusion and access	Non-Infrastructure Existing Upgrading Community Assets Community Facilities Halls	Umhlathuze Ward 26	-	-	-	-	-		
Community and Social Services	BRACKENHAM: REFURBISHMENT OF HALL	P00000000000000000000000000000000	Capital Non-Infrastructure Upgrading	An efficient and responsive economy of network	Inclusion and access	Non-Infrastructure Existing Upgrading Community Assets Community Facilities Halls	Umhlathuze Ward 26	-	-	-	-	-		
Community and Social Services	CORRECT EMERGENCY HALL BUILDINGS	P00000000000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Halls Buildings	Whole of the Municipality	2	-	-	-	-		
Community and Social Services	COST CORRECT EMERGENCY HALL BUILDINGS	P00000000000000000000000000000000	Corrective Maintenance: Emergency	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Corrective Maintenance Emergency Community Assets Community Facilities Halls Buildings	Whole of the Municipality	441	-	-	-	-		
Community and Social Services	HR COST HALLS	P00000000000000000000000000000000	Human Resources	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	15 143	-	-	-	-		
Community and Social Services	OP COST HALLS	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive economy of network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	12 421	-	-	-	-		
Community and Social Services	PREV INT'L HALL BUILDINGS	P00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Halls Buildings	Whole of the Municipality	121	-	-	-	-		
Community and Social Services	RECOVERIES HALLS	P00000000000000000000000000000000	Default Project (PO)	An efficient and responsive economy of network	Inclusion and access	Default Transactions	Whole of the Municipality	26 775	12 643	14 634	14 815	15 482		
Community and Social Services	PREV INT'L HALL BUILDINGS	P000102000100102000101100200000000000_00001	Preventative Maintenance: Interval Based	An efficient and responsive economy of network	Inclusion and access	Maintenance-Non-Infrastructure Preventative Maintenance Interval Based Community Assets Community Facilities Halls Buildings	Whole of the Municipality	121	294	326	344	356		

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R	Thousand	Function	Project Description	Project Number	Type	MTRF Service Outcome	IDUF	Own Strategic Objectives	West Location	Prior year outcomes			2025SD Medium Term Revenue & Expenditure Framework		
										Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Energy Sources		HR COST ADMIN	RECOVERIES ACORN	PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	3,346	-	-	-	-	
Energy Sources		CP COST ADMIN	RECOVERIES ACORN	PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	1,940,175	-	-	-	-	
Energy Sources		HR COST ADMIN	RECOVERIES ACORN	PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	719	3,178	4,231	3,378	4,933	
Energy Sources		CP COST ADMIN	RECOVERIES ACORN	PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	3,509	4,605	4,734	6,200	
Energy Sources		RECOVERIES ACORN	DWY PHASE 1 & 2 DEVELOPMENT	PC00000000000000000000000000000000	Capital Infrastructure New	An efficient and responsive network	Induction and access	Cable/Trench Transmits	Whole of the Municipality	-	1,877,485	2,146	2,337	2,388,586	
Energy Sources		120KV OVERLINE TRANSFORMER NEST	120KV OVERLINE TRANSFORMER NEST	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Switching Station	Whole of the Municipality	(3,610)	-	-	-	-	
Energy Sources		120KV OVERLINE REFURM MPOLA TO POLARIS	120KV OVERLINE REFURM MPOLA TO POLARIS	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Transmission Conductors	Whole of the Municipality	-	-	-	-	-	
Energy Sources		DWY PHASE 1 & 2 DEVELOPMENT	DWY PHASE 1 & 2 DEVELOPMENT	PC00000000000000000000000000000000	Capital Infrastructure New	An efficient and responsive network	Induction and access	Infrastructure New Electrical Infrastructure MV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources		120KV OVERLINE TRANSFORMER NEST	120KV OVERLINE TRANSFORMER NEST	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Switching Station	Whole of the Municipality	-	-	-	-	-	
Energy Sources		120KV OVERLINE LINE REFURMPOLATOPOLARIS	120KV OVERLINE LINE REFURMPOLATOPOLARIS	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Transmission Conductors	Whole of the Municipality	-	-	-	-	-	
Energy Sources		CORRECT EMERGENCY HYDRAULIC CABLES	CORRECT EMERGENCY HYDRAULIC CABLES	PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Transmission Conductors/HV Cables	Whole of the Municipality	8,417	-	-	-	-	
Energy Sources		CORRECT EMERGENCY HYDRAULIC MINA-SUBSTITUTION	CORRECT EMERGENCY HYDRAULIC MINA-SUBSTITUTION	PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	15,918	-	-	-	-	
Energy Sources		CORRECTIVE EMERGENCY MUNICIPAL BUILDINGS	CORRECTIVE EMERGENCY MUNICIPAL BUILDINGS	PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	310	-	-	-	-	
Energy Sources		COST CORRECT EMERGENCY MUNICIPAL BUILDS	COST CORRECT EMERGENCY MUNICIPAL BUILDS	PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	2	-	-	-	-	
Energy Sources		COST CORRECT EMERGENCY MIM SUB	COST CORRECT EMERGENCY MIM SUB	PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	12,540	-	-	-	-	
Energy Sources		DWY PHASE 1 & 2 DEVELOPMENT	DWY PHASE 1 & 2 DEVELOPMENT	PC00000000000000000000000000000000	Capital Infrastructure New	An efficient and responsive network	Induction and access	Infrastructure New Electrical Infrastructure MV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources		EXP ELECTRIC & GAS EXCHANGE SHARE	EXP ELECTRIC & GAS EXCHANGE SHARE	PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	515	-	-	-	-	
Energy Sources		HR COST ELECTRICAL AND GAS	HR COST ELECTRICAL AND GAS	PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	48,377	-	-	-	-	
Energy Sources		HR COST ELECTRICAL AND GAS LEDBOM	HR COST ELECTRICAL AND GAS LEDBOM	PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	170	-	-	-	-	
Energy Sources		CP COST ELECTRIC & GAS OFFICE/FACILITY & DEMAND	CP COST ELECTRIC & GAS OFFICE/FACILITY & DEMAND	PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	211	-	-	-	-	
Energy Sources		CP COST ELECTRICAL AND GAS	CP COST ELECTRICAL AND GAS	PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	107,786	-	-	-	-	
Energy Sources		PREV INTVL HY-CABLE	PREV INTVL HY-CABLE	PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Transmission Conductors/HV Cables	Whole of the Municipality	2,954	-	-	-	-	
Energy Sources		PREV INTVL MM-MINI-SUBSTITUTION	PREV INTVL MM-MINI-SUBSTITUTION	PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	3,168	-	-	-	-	
Energy Sources		PRIVATE JOBBING EFW		PC00000000000000000000000000000000	EPW Projects	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	703	6,110	(1,326)	(2,760)	(889)	
Energy Sources		RECOVERIES ELECTRICAL & GAS	STC CONNECTIONS MUNICIPALITY FUND	PC00000000000000000000000000000000	Debut Project (PC)	An efficient and responsive network	Induction and access	Debut Transmits	Whole of the Municipality	887	-	-	-	-	
Energy Sources		STC CONNECTIONS MUNICIPALITY FUND		PC00000000000000000000000000000000	CPW Project	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	411	-	-	-	-	
Energy Sources		PREV INTVL HY-CABLE		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Transmission Conductors/HV Cables	Whole of the Municipality	2,954	2,340	3,078	3,247	3,353	
Energy Sources		PREV INTVL MM-MINI-SUBSTITUTION		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	3,168	4,086	4,737	4,597	5,165	
Energy Sources		COST PREV INTVL MM-MINI SUB		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	-	2,452	2,580	2,708	2,845	
Energy Sources		PREV INTVL NETWORK EQUIPMENT		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/MV Network Equipment	Whole of the Municipality	-	399	379	450	412	
Energy Sources		PREV INTVL V CONDUCTOR		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/V Conductors	Whole of the Municipality	-	3	3	3	3	
Energy Sources		PREV INTVL V NETWORK ELECTRICAL METERS		PC00000000000000000000000000000000	Preventative Maintenance - Internal Based	An efficient and responsive network	Induction and access	Maintenance Infrastructure Preventative Maintenance Internal Based Electrical Infrastructure HV Networks/Electrical Meters	Whole of the Municipality	-	360	342	361	372	
Energy Sources		CORRECT EMERGENCY HYDRAULIC CABLES		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Transmission Conductors/HV Cables	Whole of the Municipality	8,417	7,983	4,924	5,195	3,265	
Energy Sources		CORRECT EMERGENCY HYDRAULIC MINA-SUBSTITUTION		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	15,918	14,779	15,762	16,629	17,191	
Energy Sources		COST CORRECT EMERGENCY HYDRAULIC SUB		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	12,540	57,809	60,949	62,927	67,195	
Energy Sources		CORRECT EMERGENCY V CONDUCTOR		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Networks/V Conductors	Whole of the Municipality	15,918	14,779	15,762	16,629	17,191	
Energy Sources		CORRECTIVE EMERGENCY MUNICIPAL BUILDINGS		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	2	200	627	662	684	
Energy Sources		COST CORRECT EMERGENCY MUNICIPAL BUILDS		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	2	-	-	-	-	
Energy Sources		CORRECT EMERGENCY MACHINERY & EQUIPMENT		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	78	74	78	85	
Energy Sources		120KV OVERLINE TRANSFORMER NEST		PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Switching Station	Whole of the Municipality	-	-	-	-	-	
Energy Sources		120KV OVERLINE LINE REFUR MPOLA TO POLARIS		PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsive network	Induction and access	Infrastructure Existing Renewable Electrical Infrastructure HV Transmission Conductors	Whole of the Municipality	-	-	-	-	-	
Energy Sources		CORRECT EMERGENCY HY-CABLE		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Transmission Conductors/HV Cables	Whole of the Municipality	-	-	-	-	-	
Energy Sources		CORRECT EMERGENCY HYDRAULIC MINA-SUBSTITUTION		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Electrical Infrastructure HV Networks/MV Min-Substations	Whole of the Municipality	-	-	-	-	-	
Energy Sources		CORRECTIVE EMERGENCY MUNICIPAL BUILDINGS		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	-	-	-	-	
Energy Sources		COST CORRECT EMERGENCY MUNICIPAL BUILDS		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	-	-	-	-	
Energy Sources		COST CORRECT EMERGENCY MIM SUB SUB		PC00000000000000000000000000000000	Corrective Maintenance - Emergency	An efficient and responsive network	Induction and access	Maintenance Infrastructure Corrective Maintenance Emergency Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	-	-	-	-	-	
Energy Sources		DWY PHASE 1 & 2 DEVELOPMENT		PC00000000000000000000000000000000	Capital Infrastructure New	An efficient and responsive network	Induction and access	Infrastructure New Electrical Infrastructure MV Networks	Whole of the Municipality	-	-	-	-	-	
Energy Sources		EXP ELECTRIC & GAS EXCHANGE SHARE		PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	-	-	-	-	
Energy Sources		HR COST ELECTRICAL AND GAS		PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	-	-	-	-	
Energy Sources		HR COST ELECTRICAL AND GAS LEDBOM		PC00000000000000000000000000000000	Human Resources	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	-	-	-	-	
Energy Sources		CP COST ELECTRIC & GAS OFFICE/FACILITY & DEMAND		PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	55,077	55,027	57,968		
Energy Sources		CP COST ELECTRICAL AND GAS		PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	268	268	268		
Energy Sources				PC00000000000000000000000000000000	Municipal Day & Day Running Cost	An efficient and responsive network	Induction and access	Municipal Running Cost	Whole of the Municipality	-	502				

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

Business	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2020/26 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2020/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Executive and Council		SP PROG-MATRIC EXAM PRAYER	PC00301700000000000000000000000000_20012	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	21	20	20	20	
Executive and Council		SP PROG-MENS SUMMIT	PC00301700000000000000000000000000_20013	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	13	12	12	12	
Executive and Council		SP PROG-WOMENS SUMMIT	PC00301700000000000000000000000000_20014	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	6	6	6	6	
Executive and Council		SP PROG-MANDELA DAY	PC00301700000000000000000000000000_20015	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	703	671	123	123	127	
Executive and Council		NATIONAL CHARITY GOLF DAY	PC00301700000000000000000000000000_20016	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	33	-	4	4	
Executive and Council		CIVIL FUNERALS FOR COUNCILLORS	PC00301700000000000000000000000000_20020	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	97	94	89	89	92	
Executive and Council		SPECIAL EVENTS & FUNCTIONS	PC00301700000000000000000000000000_20022	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	51	317	-	-	-	
Executive and Council		ROYAL HOHENLOD	PC00301700000000000000000000000000_20023	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	233	222	222	228	
Executive and Council		STATE OF CITY	PC00301700000000000000000000000000_20024	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	435	533	426	426	435	
Executive and Council		BOYS TO MEN	PC00302601000000000000000000000000_20035	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	186	-	165	145	148	
Executive and Council		GIRLS TO WOMAN	PC00302601000000000000000000000000_20036	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Music, Arts and Culture Festivals	Whole of the Municipality	161	-	165	145	148	
Executive and Council		SP ROAD SHOWS	PC00304000000000000000000000000000_20031	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance (SP Planning and Revision	Whole of the Municipality	1 191	1 512	1 095	1 095	1 127	
Executive and Council		STRATEGIC PLANNING WORKSHOPS & SESSIONS	PC00304016010000000000000000000000_20034	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	118	228	-	-	-	
Executive and Council		SIKHAM SANE - STRATEGIC PARTNERSHIP	PC00304016010000000000000000000000_20035	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	-	13	13	13	13	
Executive and Council		STRATEGIC PARTNERSHIP	PC00304016010000000000000000000000_20037	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	30	83	26	26	27	
Executive and Council		KNOW YOUR WARD CAMPAIGN	PC00304801000000000000000000000000_20001	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	18	-	17	17	
Executive and Council		WARD COMMITTEE ANNUAL REVIEW	PC00304801000000000000000000000000_20002	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Ward Committees Ward Initiatives	Whole of the Municipality	-	7	7	7	7	
Executive and Council		OP COST DMM CORP SERVICE	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	1 706	-	-	-	-	
Executive and Council		OP COST DMM CORP SERVICE	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	118	-	-	-	-	
Executive and Council		RECOVERIES DMM CORPORATE SERVICES	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	2 362	1 511	1 102	1 107	1 137	
Executive and Council		HR COST DMM CORP SERVICE	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	2 626	3 193	3 353	3 521	
Executive and Council		OP COST DMM CORP SERVICE	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	94	112	115	120	
Executive and Council		RECOVERIES DMM CORPORATE SERVICES	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(1 181)	-	-	-	-	
Executive and Council		HR COST DMM ITS	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	5 564	-	-	-	-	
Executive and Council		OP COST DMM ITS	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	151	-	-	-	-	
Executive and Council		RECOVERIES DMM ITS	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	3 989	2 704	3 072	3 114	3 229	
Executive and Council		HR COST DMM ITS	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	7 099	6 643	7 186	7 646	
Executive and Council		OP COST DMM ITS	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	192	201	209	219	
Executive and Council		RECOVERIES DMM ITS	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(1 984)	-	-	-	-	
Executive and Council		HR COST MSB GRANT	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 715	-	-	-	-	
Executive and Council		OP COST MSB GRANT	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	95	-	-	-	-	
Executive and Council		RECOVERIES MSB GRANT	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	2 892	1 366	1 692	1 700	1 747	
Executive and Council		HR COST MSB GRANT	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	3 093	3 199	3 354	3 522	
Executive and Council		OP COST MSB GRANT	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	91	125	130	136	
Executive and Council		RECOVERIES MSB GRANT	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(1 446)	-	-	-	-	
Executive and Council		HR COST DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	4 767	-	-	-	-	
Executive and Council		OP COST DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	100	-	-	-	-	
Executive and Council		RECOVERIES DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	3 491	1 799	1 924	1 959	2 051	
Executive and Council		HR COST DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	8 893	8 908	9 275	9 740	
Executive and Council		OP COST DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	113	144	155	162	
Executive and Council		RECOVERIES DMM COMM SERVICE	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(1 746)	-	-	-	-	
Executive and Council		HR COST MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 997	-	-	-	-	
Executive and Council		OP COST MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	112	-	-	-	-	
Executive and Council		RECOVERIES MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(6 624)	(3 892)	(3 641)	(3 815)	(3 895)	
Executive and Council		HR COST MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	6 197	5 956	6 723	7 189	
Executive and Council		OP COST MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	186	139	144	139	
Executive and Council		RECOVERIES MUNICIPAL MANAGER	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	3 312	-	-	-	-	
Executive and Council		MAJAN SPECIAL EVENTS & FUNCTIONS	PC00301700000000000000000000000000_20002	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundations and Events Special Events and Functions	Whole of the Municipality	-	17	-	-	-	
Executive and Council		HR COST PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	2 851	-	-	-	-	
Executive and Council		OP COST PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	623	-	-	-	-	
Executive and Council		RECOVERIES PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	2 145	975	1 339	1 353	1 413	
Executive and Council		HR COST PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	3 404	3 583	3 762	3 951	
Executive and Council		OP COST PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Municipal Day to Day Running Cost	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	-	611	597	610	631	
Executive and Council		RECOVERIES PERFORMANCE MANAGEMENT	PC00000000000000000000000000000000_20000	Default Project (PD)	Reasons, account, effective and effc local govern	Governance	Default Transactions	Whole of the Municipality	(1 872)	-	-	-	-	

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R	Thousand								Prior year outcomes					2025/26 Medium Term Revenue & Expenditure Framework				
		Function	Project Description	Project Number	Type	MTRF Service Outcome	IUDF	Own Strategic Objectives	West Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28				
Finance and Administration		HR COST ADMIN AND CORPORATE SUPPORT		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	24 632	--	--	--	--				
Finance and Administration		COV COST ADMIN AND CORPORATE SUPPORT		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	1 900	--	--	--	--				
Finance and Administration		RECOVERIES ADMIN & CORP SUPPORT		PC00000000000000000000000000000000	Debit/Project (PC)	Reasons, account, effective and effc local govern	Governance	Debit Transactions	Whole of the Municipality	(7 265)	(26 238)	(27 701)	(29 375)	(53 628)				
Finance and Administration		STRATEGIC PLANNING WORKSHOPS AND SESSION		PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	14	--	--	--	--				
Finance and Administration		HR COST ADMIN AND CORPORATE SUPPORT		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	--	25 008	27 303	29 721	--				
Finance and Administration		COV COST ADMIN AND CORPORATE SUPPORT		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	--	2 207	2 191	2 333	25 222				
Finance and Administration		RECOVERIES ADMIN & CORP SUPPORT		PC00000000000000000000000000000000	Debit/Project (PC)	Reasons, account, effective and effc local govern	Governance	Debit Transactions	Whole of the Municipality	23 643	--	--	--	--				
Finance and Administration		STRATEGIC PLANNING WORKSHOPS AND SESSION		PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	14	--	--	--	--				
Finance and Administration		STRATEGIC PLANNING WORKSHOPS AND SESSION		PC00000000000000000000000000000000_0008	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Strategic Management and Governance Strategic Planning Workshops and Sessions	Whole of the Municipality	14	210	--	--	--				
Executive and Council		HR COST DMM CDO		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	5 266	--	--	--	--				
Executive and Council		COV DMM CDO		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--				
Executive and Council		RECOVERIES FINANCE MANAGEMENT		PC00000000000000000000000000000000	Debit/Project (PC)	Reasons, account, effective and effc local govern	Governance	Debit Transactions	Whole of the Municipality	3 669	1 621	2 234	2 246	2 336				
Executive and Council		HR COST DMM CDO		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Running Cost	Whole of the Municipality	--	5 981	5 816	6 109	6 414				
Executive and Council		COV DMM CDO		PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and effc local govern	Governance	Municipal Day to Day Running Cost	Whole of the Municipality	--	104	116	118	123				
Executive and Council		RECOVERIES FINANCE MANAGEMENT		PC00000000000000000000000000000000	Debit/Project (PC)	Reasons, account, effective and effc local govern	Governance	Debit Transactions	Whole of the Municipality	(1 834)	--	--	--	--				
Executive and Council		DMM CDO SPECIAL EVENTS & FUNCTIONS		PC00001700000000000000000000000000_0003	Typical Work Streams	Reasons, account, effective and effc local govern	Governance	Typical Work Streams Fundrais and Events Special Events and Functions	Whole of the Municipality	--	2	--	--	--				
Finance and Administration		CORR EMERGENCY MANTAIN FLT		PC00000000000000000000000000000000	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	29 368	--	--	--	--				
Finance and Administration		COSTING PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	19 187	--	--	--	--				
Finance and Administration		COST OF FLEET		PC00000000000000000000000000000000	Human Resources	An effcompt and responsion inteflowk	Induction and access	Municipal Running Cost	Whole of the Municipality	49 483	--	--	--	--				
Finance and Administration		OTHER FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	1	--	--	--	--				
Finance and Administration		PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	65	65	--	--	--				
Finance and Administration		REPAIRS TO FLEET - INSURANCE CLAIMS		PC00000000000000000000000000000000	Conditive Maintenance: Emergency	An effcompt and responsion inteflowk	Induction and access	Debit Transactions	Whole of the Municipality	(26 521)	(118 437)	(28 646)	(153 777)	(142 288)				
Finance and Administration		Roads FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	6	--	--	--	--				
Finance and Administration		WATER FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	1	--	--	--	--				
Finance and Administration		ELECTRIC INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0001	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	1	--	--	--	--				
Finance and Administration		COSTING PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0003	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	19 187	50 787	53 433	56 126	58 932				
Finance and Administration		ELECTRIC PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0004	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	500	731	774	--				
Finance and Administration		FIRE PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0005	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	58	245	250	287				
Finance and Administration		REPAIRS PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0006	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	1 041	797	74	--				
Finance and Administration		SEWER PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0007	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	41	70	76	--				
Finance and Administration		SEWER PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0008	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	17	65	68	70				
Finance and Administration		WATER PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0009	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	208	638	673	693				
Finance and Administration		OTHER PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0010	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	--	593	427	450	465				
Finance and Administration		PROPERTY CODE MACHINERY & EQUIPMENT		PC00000000000000000000000000000000_0008	Conditive Maintenance: Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Corrdive Based Machinery and Equipment	Whole of the Municipality	6	68	68	68	7				
Finance and Administration		CORRECT EMERGENCY MACHINERY & EQUIPMENT		PC00000000000000000000000000000000_0007	Conditive Maintenance: Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Corrdive Based Machinery and Equipment	Whole of the Municipality	--	7	6	7	--				
Finance and Administration		CORR EMERGENCY MANTAIN FLT		PC00000000000000000000000000000000_0001	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	29 088	--	--	--	--				
Finance and Administration		REPAIRS TO FLEET - INSURANCE CLAIMS		PC00000000000000000000000000000000_0004	Conditive Maintenance: Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	--	--	--	--				
Finance and Administration		ELECTRIC FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0005	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	144	14	15	--				
Finance and Administration		FIRE FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0006	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	218	31	31	--				
Finance and Administration		REPAIRS FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0007	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	357	115	122	126				
Finance and Administration		Roads FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0008	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	6	149	49	51	53				
Finance and Administration		SEWER FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0009	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	212	26	28	29				
Finance and Administration		WATER FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0010	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	1	486	128	128				
Finance and Administration		OTHER FLEET INSURANCE CLAIMS		PC00000000000000000000000000000000_0011	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	1	644	48	51	53				
Finance and Administration		ELECTRIC CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0012	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	2 074	1 609	1 792	1 847				
Finance and Administration		FIRE CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0013	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	3 745	1 856	1 956	2 021				
Finance and Administration		REPAIRS CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0014	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	9 609	7 423	7 832	8 077				
Finance and Administration		PROPERTY CODE CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0015	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	4 787	1 409	1 468	1 510				
Finance and Administration		SEWER CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0016	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	944	899	940	971				
Finance and Administration		WATER CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0017	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	8 268	5 562	5 889	6 071				
Finance and Administration		CORR EMERGENCY MANTAIN FLEET		PC00000000000000000000000000000000_0018	Vehicles Comedate Maint Emergency	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	4 605	3 464	3 654	3 767				
Finance and Administration		COSTING PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000_0019	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Comedate Maintenance Emergency Transport Assets	Whole of the Municipality	--	(29 686)	--	--	--				
Finance and Administration		COSTING PREVENT INTERVAL MANTAIN FLEET		PC00000000000000000000000000000000	Vehicles Preventable Maint Not Based	An effcompt and responsion inteflowk	Induction and access	Maintenance Non-Habitatude Preventable Maintenance Interval Based Transport Assets	Whole of the Municipality	(19 987)	--	--	--	--				

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand									Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			
Function		Project Description	Project Number	Type	MTRP Service Outcomes	UOOF	Own Strategic Objectives	Ward Location	Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Road Transport		HR COST TRAFFIC REGULATION	P00000000000000000000000000000000	Human Resources	An efficient and responsive network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	13 411	-	-	-	-	
Road Transport		RECOVERIES TRAFFIC REGULATION	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	1 366	-	-	-	-	
Road Transport		RECOVERIES TRAFFIC REGULATION	P00000000000000000000000000000000	Default Project (PC)	An efficient and responsive network	Inclusion and access	Default Transactions	Whole of the Municipality	13 200	6 467	7 498	7 539	7 840	
Road Transport		HR COST TRAFFIC REGULATION	P00000000000000000000000000000000	Human Resources	An efficient and responsive network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	13 917	15 294	16 017	16 810	
Road Transport		RECOVERIES TRAFFIC REGULATION	P00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsive network	Inclusion and access	Municipal Running Cost	Whole of the Municipality	-	961	963	1 026	2 485	
Road Transport		RECOVERIES TRAFFIC REGULATION	P00000000000000000000000000000000	Default Project (PC)	An efficient and responsive network	Inclusion and access	Default Transactions	Whole of the Municipality	(6 600)	-	-	-	-	
Sport and Recreation		HR COST BEACHES	P00000000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	8 788	-	-	-	-	
Sport and Recreation		RECOVERIES BEACHES	P00000000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	7 289	-	-	-	-	
Sport and Recreation		PREVENT NITLY OUTDOOR BUILDINGS	P00000000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	75	-	-	-	-	
Sport and Recreation		RECOVERIES BEACHES	P00000000000000000000000000000000	Default Project (PC)	A diverse, socially cohesive society with a common purpose	Growth	Default Transactions	Whole of the Municipality	8 963	4 191	3 487	3 622	3 831	
Sport and Recreation		PREVENT NITLY OUTDOOR BUILDINGS	P0001020101010202010101010101010101	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	75	134	175	185	195	
Sport and Recreation		COST PREVENT NITLY OUTDOOR BUILDINGS	P0001020101010303030303030303030303	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	298	314	329	346	
Sport and Recreation		RECOVERIES BEACHES	P0001020101010303030303030303030303	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	42	69	73	76	
Sport and Recreation		CORRECT EMERGENCY OUTDOOR BUILDINGS	P0001020201010303030303030303030303	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	-	32	30	32	33	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001020201010303030303030303030303	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	-	-	11	11	12	
Sport and Recreation		HR COST BEACHES	P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	-	13 275	13 203	13 884	14 558	
Sport and Recreation		RECOVERIES BEACHES	P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	-	8 402	9 753	10 296	12 573	
Sport and Recreation		PREVENT NITLY OUTDOOR BUILDINGS	P00020000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Sport and Recreation Facilities Outdoor Facilities Buildings	Whole of the Municipality	(175)	-	-	-	-	
Sport and Recreation		RECOVERIES BEACHES	P00020000000000000000000000000000	Default Project (PC)	A diverse, socially cohesive society with a common purpose	Growth	Default Transactions	Whole of the Municipality	(8 402)	-	-	-	-	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P00020000000000000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	1 165	-	-	-	-	
Sport and Recreation		COST PREVENT NITLY COMM FACIL PARK LAND	P00020000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	24 425	-	-	-	-	
Sport and Recreation		HR COST COMM PARKS	P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	55 646	-	-	-	-	
Sport and Recreation		RECOVERIES COMM PARKS	P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	11 744	-	-	-	-	
Sport and Recreation		PREVENT NITLY COMM PARKS FIX CONTR	P00020000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	6 878	-	-	-	-	
Sport and Recreation		RECOVERIES COMMUNITY PARKS	P00020000000000000000000000000000	Default Project (PC)	A diverse, socially cohesive society with a common purpose	Growth	Default Transactions	Whole of the Municipality	1 129	(37 821)	(61 944)	(63 667)	(64 334)	
Sport and Recreation		SPECIAL EVENTS AND FUNCTIONS - ARBOR DAY	P00020000000000000000000000000000	Typical Work Streams	Regions, account, effective and efficient local government	Governance	Typical Work Streams Funded and Events Special Events and Functions	Whole of the Municipality	27	-	-	-	-	
Sport and Recreation		PREVENT NITLY COMM PARKS FIX CONTR	P0001020101010202010101010101010101	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	6 426	5 100	4 849	5 112	5 290	
Sport and Recreation		COST PREVENT NITLY COMM FACIL PARK LAND	P0001020201010303030303030303030303	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	24 935	63 125	68 439	69 761	73 240	
Sport and Recreation		RECOVERIES BEACHES	P0001020201010303030303030303030303	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	-	326	326	326	326	
Sport and Recreation		PREVENT NITLY COMM PARKS PLANNING & EQUIPMENT	P0001020201010303030303030303030303	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	-	1 000	960	1 002	1 007	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P0001020201010303030303030303030303	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	1 165	1 464	1 381	1 457	1 521	
Sport and Recreation		CORRECT EMERGENCY MACHINERY & EQUIPMENT	P00020000000000000000000000000000	Corrective Maintenance: Emergency	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	(11 465)	-	-	-	-	
Sport and Recreation		COST PREVENT NITLY COMM FACIL PARK LAND	P00020000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	24 425	-	-	-	-	
Sport and Recreation		HR COST COMM PARKS	P00020000000000000000000000000000	Human Resources	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	-	57 074	55 055	60 945	72 295	
Sport and Recreation		RECOVERIES COMM PARKS	P00020000000000000000000000000000	Municipal Day to Day Running Cost	A diverse, socially cohesive society with a common purpose	Growth	Municipal Running Cost	Whole of the Municipality	-	14 238	14 583	14 447	14 162	
Sport and Recreation		PREVENT NITLY COMM PARKS FIX CONTR	P00020000000000000000000000000000	Preventative Maintenance: Internal Based	A diverse, socially cohesive society with a common purpose	Growth	Maintenance Non-Infrastructure Preventative Maintenance Internal Based Community Assets Community Facilities Parks Land	Whole of the Municipality	(5 576)	-	-	-	-	
Sport and Recreation		RECOVERIES COMMUNITY PARKS	P00020000000000000000000000000000	Default Project (PC)	A diverse, socially cohesive society with a common purpose	Growth	Default Transactions	Whole of the Municipality	(584)	-	-	-	-	
Sport and Recreation		SPECIAL EVENTS AND FUNCTIONS - ARBOR DAY	P00020000000000000000000000000000	Typical Work Streams	Regions, account, effective and efficient local government	Governance	Typical Work Streams Funded and Events Special Events and Functions	Whole of the Municipality	27	-	-	-	-	
Sport and Recreation		SPECIAL EVENTS AND FUNCTIONS - ARBOR DAY	P00020170000000000000000000000000	Typical Work Streams	Regions, account, effective and efficient local government	Governance	Typical Work Streams Funded and Events Special Events and Functions	Whole of the Municipality	27	35	-	-	-	

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2025/26 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Waste Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC00000000000000000000000000000000	Corrective Maintenance: Emergency	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	522	--	--	--	--	
Waste Management		EXP SOLID WASTE EQUITABLE SHARE	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	3 517	--	--	--	--	
Waste Management		HR COST SOLID WASTE	PC00000000000000000000000000000000	Human Resources	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	78 682	--	--	--	--	
Waste Management		OP COST SOLID WASTE	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	24 696	--	--	--	--	
Waste Management		RECOVERIES SOLID WASTE	PC00000000000000000000000000000000	Debt/Project (PD)	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Debt Transactions	Whole of the Municipality	77 155	47 094	47 413	48 925	53 645	
Waste Management		SOLID WASTE CASH BACKED RESERVES	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN COSTA	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN CAPACITY	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	142	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN EXC AWARDS	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	5	--	--	--	--	
Waste Management		PREV INT'L MUNICIPAL BUILDINGS	PC0010020101030301001020000000000000_2024	Preventative Maintenance: Interval Based	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Maintenance Non-infrastructure Preventative Maintenance Interval Based Other Assets Operational Buildings Municipal Offices Buildings	Whole of the Municipality	--	12	200	211	218	
Waste Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC0010020202030302000000000000000000_20210	Corrective Maintenance: Emergency	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	522	77	100	106	109	
Waste Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC00200000000000000000000000000000	Corrective Maintenance: Emergency	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Maintenance Non-infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	(522)	--	--	--	--	
Waste Management		EXP SOLID WASTE EQUITABLE SHARE	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		HR COST SOLID WASTE	PC00200000000000000000000000000000	Human Resources	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	74 331	82 829	82 011	86 112	
Waste Management		OP COST SOLID WASTE	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	35 315	30 734	32 362	38 921	
Waste Management		RECOVERIES SOLID WASTE	PC00200000000000000000000000000000	Debt/Project (PD)	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Debt Transactions	Whole of the Municipality	(38 577)	--	--	--	--	
Waste Management		SOLID WASTE CASH BACKED RESERVES	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN COSTA	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN CAPACITY	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN EXC AWARDS	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE REFUSE REMOVAL - BINS	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	149	300	300	309	
Waste Management		SOLID WASTE CASH BACKED RESERVES	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		SOLID WASTE TAB CPKZN COSTA	PC00200000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Waste Management		HR COST STREET CLEANING	PC00300000000000000000000000000000	Human Resources	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	28 120	--	--	--	--	
Waste Management		IE/CS CATERING SERVICES	PC00300000000000000000000000000000	Typical Work Streams	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	91	--	--	--	--	
Waste Management		OP COST STREET CLEANING	PC00300000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	5 366	--	--	--	--	
Waste Management		RECOVERIES STREET CLEANING	PC00300000000000000000000000000000	Debt/Project (PD)	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Debt Transactions	Whole of the Municipality	23 305	15 771	17 132	17 699	18 639	
Waste Management		HR COST STREET CLEANING	PC00300000000000000000000000000000	Human Resources	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	26 643	30 490	30 534	32 081	
Waste Management		IE/CS CATERING SERVICES	PC00300000000000000000000000000000	Typical Work Streams	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	(91)	--	--	--	--	
Waste Management		OP COST STREET CLEANING	PC00300000000000000000000000000000	Municipal Day to Day Running Cost	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	4 606	2 136	2 173	2 293	
Waste Management		RECOVERIES STREET CLEANING	PC00300000000000000000000000000000	Debt/Project (PD)	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Debt Transactions	Whole of the Municipality	--	600	--	--	--	
Waste Management		RECOVERIES STREET CLEANING	PC00300000000000000000000000000000	Debt/Project (PD)	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Debt Transactions	Whole of the Municipality	(11 653)	--	--	--	--	
Waste Management		IE/CS CATERING SERVICES	PC00300170950000000000000000000000_20254	Typical Work Streams	An eEfficient and responsive ecoInfratechnology	Inclusion and access	Typical Work Streams Functions and Events Special Events and Functions	Whole of the Municipality	91	--	--	--	--	

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

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Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousands	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework		
									Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Waste Water Management		COST CORRECT EMERGENCY PSTATN BUILDINGS	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Pump Station Buildings	Whole of the Municipality	(347)	--	--	--	--
Waste Water Management		COST PREV INTYLA PSTATN BUILDING	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings	Whole of the Municipality	(491)	--	--	--	--
Waste Water Management		HR COST PUMP STATION	PC02200000000000000000000000000000	Human Resources	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	16 260	18 000	19 426	20 398
Waste Water Management		OP COST PUMP STATION	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	29 982	21 355	25 185	34 087
Waste Water Management		PREV INTYLA PSTATN BUILDING	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Buildings	Whole of the Municipality	(1 966)	--	--	--	--
Waste Water Management		PREV INTYLA SANTIT PSTATN ELECTRICAL	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Pump Station Electrical Equipment	Whole of the Municipality	(2 485)	--	--	--	--
Waste Water Management		RECOVERIES PUMP STATION	PC02200000000000000000000000000000	Default Project (PD)	An eSikompot and response eSicon infanetwork	Inclusion and access	Default Transactions	Whole of the Municipality	(17 501)	--	--	--	--
Waste Water Management		CORRECT EMERGENCY SANTIT RET. PIPES	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	3 441	--	--	--	--
Waste Water Management		COST CORRECT EMERGENCY SANTIT RET. PIPE	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	3 917	--	--	--	--
Waste Water Management		COST PREV INTYLA SANTIT RET. PIPES	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	259	--	--	--	--
Waste Water Management		EXP SEWERAGE NETWORK EQUITABLE SHARE	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	4 745	--	--	--	--
Waste Water Management		HR COST SEWERAGE NETWORK	PC02200000000000000000000000000000	Human Resources	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	38 835	--	--	--	--
Waste Water Management		OP COST SEWERAGE NETWORK	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	39 420	--	--	--	--
Waste Water Management		PREV INTYLA SANTIT RET. PIPES	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	1 184	--	--	--	--
Waste Water Management		RECOVERIES SEWERAGE NETWORK	PC02200000000000000000000000000000	Default Project (PD)	An eSikompot and response eSicon infanetwork	Inclusion and access	Default Transactions	Whole of the Municipality	86 626	29 333	29 097	29 654	30 919
Waste Water Management		PREV INTYLA SANTIT RET. RET. PIPES	PC02110110110108020202000000000000_20022	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	1 184	1 272	2 108	2 175	2 218
Waste Water Management		COST PREV INTYLA SANTIT RET. PIPES	PC02110110110108020202000000000000_20024	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	259	7 844	8 256	8 680	9 102
Waste Water Management		CORRECT EMERGENCY SANTIT RET. PIPES	PC02110110202020802020200000000000_20022	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	3 441	3 928	3 309	3 442	3 925
Waste Water Management		COST CORRECT EMERGENCY SANTIT RET. PIPE	PC02110110202020802020200000000000_20024	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	3 917	9 807	10 353	10 971	11 614
Waste Water Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC02110202020202090000000000000000_20021	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Non Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	--	66	62	66	68
Waste Water Management		CORRECT EMERGENCY SANTIT RET. PIPES	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	(3 441)	--	--	--	--
Waste Water Management		COST CORRECT EMERGENCY SANTIT RET. PIPE	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	(3 917)	--	--	--	--
Waste Water Management		COST PREV INTYLA SANTIT RET. PIPES	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	(259)	--	--	--	--
Waste Water Management		EXP SEWERAGE NETWORK EQUITABLE SHARE	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--
Waste Water Management		HR COST SEWERAGE NETWORK	PC02200000000000000000000000000000	Human Resources	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	37 640	42 432	46 998	42 440
Waste Water Management		OP COST SEWERAGE NETWORK	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	44 879	45 023	41 816	36 731
Waste Water Management		PREV INTYLA SANTIT RET. PIPES	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Sanitation Infrastructure Rehabilitation Pipe Work	Whole of the Municipality	(1 184)	--	--	--	--
Waste Water Management		RECOVERIES SEWERAGE NETWORK	PC02200000000000000000000000000000	Default Project (PD)	An eSikompot and response eSicon infanetwork	Inclusion and access	Default Transactions	Whole of the Municipality	(43 373)	--	--	--	--
Waste Water Management		CORRECT EMERGENCY STORM WATER CONV PIPES	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Storm water Conveyance Pipe Work	Whole of the Municipality	1 966	--	--	--	--
Waste Water Management		CORRECT EMERGENCY STORM WATER DRAIN	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage	Whole of the Municipality	(0)	--	--	--	--
Waste Water Management		COST CORRECT EMERGENCY STORM WATER DRAIN	PC02200000000000000000000000000000	Corrective Maintenance: Emergency	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Corrective Maintenance Emergency Storm water Infrastructure Drainage Collection Drainage	Whole of the Municipality	1 242	--	--	--	--
Waste Water Management		HR COST STORM WATER MANAGEMENT	PC02200000000000000000000000000000	Human Resources	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	2 467	--	--	--	--
Waste Water Management		OP COST STORM WATER MANAGEMENT	PC02200000000000000000000000000000	Municipal Day to Day Running Cost	An eSikompot and response eSicon infanetwork	Inclusion and access	Municipal Running Cost	Whole of the Municipality	19 910	--	--	--	--
Waste Water Management		PREV INTYLA STORM WATER DRAIN	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Drainage Collection Drainage	Whole of the Municipality	7 655	--	--	--	--
Waste Water Management		PREV INTYLA SWATER CONV PIPES	PC02200000000000000000000000000000	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	Whole of the Municipality	1 768	--	--	--	--
Waste Water Management		RECOVERIES STORM WATER MANAGEMENT	PC02200000000000000000000000000000	Default Project (PD)	An eSikompot and response eSicon infanetwork	Inclusion and access	Default Transactions	Whole of the Municipality	8 257	1 955	1 314	1 317	1 652
Waste Water Management		PREV INTYLA STORM WATER DRAIN	PC02110110110103010303000000000000_20022	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Drainage Collection Drainage	Whole of the Municipality	7 655	8 397	6 618	6 657	7 055
Waste Water Management		PREV INTYLA SWATER CONV PIPES	PC02110110110103020306000000000000_20022	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	Whole of the Municipality	1 768	480	600	600	618
Waste Water Management		COST PREV INTYLA STORM WATERS CONV PIPES	PC02110110110103020306000000000000_20023	Preventative Maintenance: Interval Based	An eSikompot and response eSicon infanetwork	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Storm water Infrastructure Storm water Conveyance Pipe Work	Whole of the Municipality	--	931	993	1 033	1 084

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

[illegible]

Table MBRR Table SA38 - Consolidated detailed operational projects (continued)

R thousand	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Ward Location	Prior year outcomes		2023/24 Medium Term Revenue & Expenditure Framework			
									Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Water Management		RECOVERIES WATER ODM MANAGEMENT	PC00200000000000000000000000000000	Default Project (PD)	An efficient and responsible infrastructure	Inclusion and access	Default Transactors	Whole of the Municipality	(5 856)	--	--	--	--	
Water Management		OP COST CLARIFIED WATER	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	30 968	--	--	--	--	
Water Management		RECOVERIES CLARIFIED WATER	PC00000000000000000000000000000000	Default Project (PD)	An efficient and responsible infrastructure	Inclusion and access	Default Transactors	Whole of the Municipality	3 604	1 021	1 040	1 082	1 169	
Water Management		OP COST CLARIFIED WATER	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	29 253	32 935	35 950	37 005	
Water Management		RECOVERIES CLARIFIED WATER	PC00000000000000000000000000000000	Default Project (PD)	An efficient and responsible infrastructure	Inclusion and access	Default Transactors	Whole of the Municipality	(1 802)	--	--	--	--	
Water Management		ESIKHALINI WTW LAKE PUMPS REPLACEMENT	PC00100100104050000000000000000000_20029	Capital Infrastructure Renewal	An efficient and responsible infrastructure	Inclusion and access	Infrastructure Existing/Renewal Water Supply Infrastructure/Water Treatment Works	Whole of the Municipality	--	--	--	--	--	
Water Management		ESIKHALINI WTW LAKE PUMPS REPLACEMENT	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsible infrastructure	Inclusion and access	Infrastructure Existing/Renewal Water Supply Infrastructure/Water Treatment Works	Whole of the Municipality	--	--	--	--	--	
Water Management		HR COST WATER PURIFICATION	PC00000000000000000000000000000000	Human Resources	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	27 968	--	--	--	--	
Water Management		OP COST PURIFICATION	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	625 914	--	--	--	--	
Water Management		PREV INTL MACHINERY & EQUIPMENT	PC00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	Whole of the Municipality	191	--	--	--	--	
Water Management		PREV INTL WATER DISTRIBUTION PIPES	PC00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure/Distribution Pipe Work	Whole of the Municipality	4 195	--	--	--	--	
Water Management		PREV INTL WATER TREATMENT LAND	PC00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure/Water Treatment and	Whole of the Municipality	119	--	--	--	--	
Water Management		RECOVERIES PURIFICATION	PC00000000000000000000000000000000	Default Project (PD)	An efficient and responsible infrastructure	Inclusion and access	Default Transactors	Whole of the Municipality	69 286	50 083	48 474	48 415	51 397	
Water Management		PREV INTL WATER DISTRIBUTION PIPES	PC00100100100100000000000000000000_20006	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure/Distribution Pipe Work	Whole of the Municipality	4 195	4 981	3 962	4 060	4 218	
Water Management		PREV INTL WATER TREATMENT LAND	PC00100100100100000000000000000000_20003	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure/Water Treatment and	Whole of the Municipality	119	600	570	602	623	
Water Management		PREV INTL MACHINERY & EQUIPMENT	PC00100200100100000000000000000000_20018	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	Whole of the Municipality	191	579	1 320	1 343	1 386	
Water Management		CORRECT PLANNED MACHINERY & EQUIPMENT	PC00100200000000000000000000000000_20018	Corrective Maintenance: Planned	An efficient and responsible infrastructure	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Planned Machinery and Equipment	Whole of the Municipality	--	130	124	124	127	
Water Management		CORRECT EMERGENCY MACHINERY & EQUIPMENT	PC00100200000000000000000000000000_20027	Corrective Maintenance: Emergency	An efficient and responsible infrastructure	Inclusion and access	Maintenance Non-Infrastructure Corrective Maintenance Emergency Machinery and Equipment	Whole of the Municipality	--	173	164	164	169	
Water Management		ESIKHALINI WTW LAKE PUMPS REPLACEMENT	PC00000000000000000000000000000000	Capital Infrastructure Renewal	An efficient and responsible infrastructure	Inclusion and access	Infrastructure Existing/Renewal Water Supply Infrastructure/Water Treatment Works	Whole of the Municipality	--	--	--	--	--	
Water Management		HR COST WATER PURIFICATION	PC00000000000000000000000000000000	Human Resources	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	28 462	32 637	33 130	34 787	
Water Management		OP COST PURIFICATION	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	An efficient and responsible infrastructure	Inclusion and access	Municipal Running Cost	Whole of the Municipality	--	781 488	880 593	920 960	972 382	
Water Management		PREV INTL MACHINERY & EQUIPMENT	PC00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Non-Infrastructure Preventative Maintenance Interval Based Machinery and Equipment	Whole of the Municipality	(191)	--	--	--	--	
Water Management		PREV INTL WATER DISTRIBUTION PIPES	PC00000000000000000000000000000000	Preventative Maintenance: Interval Based	An efficient and responsible infrastructure	Inclusion and access	Maintenance Infrastructure Preventative Maintenance Interval Based Water Supply Infrastructure/Distribution Pipe Work	Whole of the Municipality	(4 195)	--	--	--	--	
Water Management		RECOVERIES PURIFICATION	PC00000000000000000000000000000000	Default Project (PD)	An efficient and responsible infrastructure	Inclusion and access	Default Transactors	Whole of the Municipality	(119)	--	--	--	--	
Finance and Administration		FMG: BUDGET & TREASURY OFFICE	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	(42 643)	--	--	--	--	
Finance and Administration		FMG: FINANCIAL STATEMENTS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	291	--	--	--	--	
Finance and Administration		FMG: FINANCIAL SYSTEMS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	40	--	--	--	--	
Finance and Administration		FMG: INTERNS COMPENSATION	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	1 207	--	--	--	--	
Finance and Administration		FMG: SCM - INTERNAL AUDIT & AUDIT	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	280	--	--	--	--	
Finance and Administration		HR COST FIN MANAGEMENT GRANT INTERNS	PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	24	--	--	--	--	
Finance and Administration		FMG: BUDGET & TREASURY OFFICE	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	608	--	--	--	--	
Finance and Administration		FMG: FINANCIAL STATEMENTS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	(291)	--	--	--	--	
Finance and Administration		FMG: FINANCIAL SYSTEMS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	(40)	--	--	--	--	
Finance and Administration		FMG: INTERNS COMPENSATION	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	(1 207)	--	--	--	--	
Finance and Administration		FMG: SCM - INTERNAL AUDIT & AUDIT	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	(280)	--	--	--	--	
Finance and Administration		HR COST FIN MANAGEMENT GRANT INTERNS	PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	575	575	575	575	
Finance and Administration		FMG: BUDGET & TREASURY OFFICE	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	291	297	297	297	
Finance and Administration		FMG: FINANCIAL STATEMENTS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	40	--	--	--	
Finance and Administration		FMG: FINANCIAL SYSTEMS	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	1 207	900	900	900	
Finance and Administration		FMG: INTERNS COMPENSATION	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	280	553	553	553	
Finance and Administration		FMG: SCM - INTERNAL AUDIT & AUDIT	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	24	106	106	106	
Finance and Administration		FMG: TRAINING MINIMUM COMPETENCY	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Financial Management Grant/Budget and Treasury Office	Whole of the Municipality	--	109	109	109	109	
Finance and Administration		EXP REV & EXP OPS	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	(8 783)	--	--	--	--	
Finance and Administration		OP COST REV & EXP	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	74 803	--	--	--	--	
Finance and Administration		OP COST REV & EXP	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	60 000	--	--	--	--	
Finance and Administration		OP COST: EXP SECTION: MATERIALS & SUPPLY	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	74	--	--	--	--	
Finance and Administration		RECOVERIES REV & EXPENDITURE	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	(499 942)	(244 708)	(205 120)	(215 617)	(225 105)	
Finance and Administration		REV & EXP INTEREST ON ASSETS	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	--	--	--	--	--	
Finance and Administration		REV & EXP LEVIES	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	11 987	--	--	--	--	
Finance and Administration		REV & EXP BUDGET ROADSHOW & PUBL PARTIC	PC00000000000000000000000000000000	Typical Work Streams	Reasons, account, effective and efficient local government	Governance	Typical Work Streams Communication and Public Participation/Budget Road Show Public Participation	Whole of the Municipality	362	--	--	--	--	
Finance and Administration		EXP REV & EXP OPS	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	--	--	--	--	--	
Finance and Administration		HR COST REV & EXPENDITURE	PC00000000000000000000000000000000	Human Resources	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	--	85 275	95 885	100 681	103 715	
Finance and Administration		OP COST REV & EXP	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	--	125 391	117 694	123 697	125 936	
Finance and Administration		OP COST: EXP SECTION: MATERIALS & SUPPLY	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	--	481	438	438	451	
Finance and Administration		PREPARED WATER VENDORS	PC00000000000000000000000000000000	Municipal Day to Day Running Cost	Reasons, account, effective and efficient local government	Governance	Municipal Running Cost	Whole of the Municipality	--	1 080	1 026	1 026	1 097	
Finance and Administration		RECOVERIES REV & EXPENDITURE	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	249 971	--	--	--	--	
Finance and Administration		REV & EXP INTEREST ON ASSETS	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	--	--	--	--	--	
Finance and Administration		REV & EXP LEVIES	PC00000000000000000000000000000000	Default Project (PD)	Reasons, account, effective and efficient local government	Governance	Default Transactors	Whole of the Municipality	(5 856)	--	--	--	--	

2.14 City Manager's quality certificate

Enquiries: reg@umhlathuze.gov.za
Telephone: 035 907 5000
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Toll Free No: 0800 222 827



Physical Address:
5 Mark Strasse Civic Centre
Private Bag X1004
Richards Bay, 3900

Your ref: **KZN 282**
Contact: **CITY MANAGER**

Our file ref: **5/1/1-2025/26**
In response to DMS No.: **180492**
Date: **19/05/2025**

QUALITY CERTIFICATE

I, Phakama Mhlongo, City Manager of the City of uMhlathuze, hereby certify that the Adopted Medium Term Revenue and Expenditure Framework Plan (MTREF) and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Adopted Medium Term Revenue and Expenditure Framework and supporting documentations are consistent with the Integrated Development Plan of the municipality.

SIGNATURE: _____

DATE: _____

19/05/2025

MR P MHONGO

CITY MANAGER OF CITY OF uMHLATHUZE KZN282

All correspondence must be addressed to the City Manager

www.umhlathuze.gov.za



UmhlathuzeM



Umhlathuze Municipality



Umhlathuze_municipality_