

# *eDumbe Municipality*

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ALL CORRESPONDENCE TO BE ADDRESSED TO THE MUNICIPAL MANAGER

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## **ADJUSTMENTS BUDGET OF EDUMBE MUNICIPALITY**

### **2022/2023 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS**

**Copies of this document can be viewed:**

- **In the foyers of all municipal buildings**
- **All public libraries within the municipality**
- **At [www.eDumbe.gov.za](http://www.eDumbe.gov.za)**

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## Abbreviations and Acronyms

ASGISA	Accelerated and Shared Growth Initiative	M	Mayor
BPC	Budget Planning Committee	MBRR	Municipal Budget & Reporting Regulations
CFO	Chief Financial Officer	MEC	Member of the Executive Committee
CM	Municipality Manager	MFMA	Municipal Financial Management Act
CPI	Consumer Price Index	MIG	Municipal Infrastructure Grant
CRRF	Capital Replacement Reserve Fund	MPRA	Municipal Properties Rates Act
DBSA	Development Bank of South Africa	MSA	Municipal Systems Act
DoRA	Division of Revenue Act	MTEF	Medium-term Expenditure Framework
DWA	Department of Water Affairs	MTREF	Medium-term Revenue and Expenditure Framework
EE	Employment Equity	NERSA	National Electricity Regulator South Africa
EEDSM	Energy Efficiency Demand Side Management	NGO	Non-Governmental Organisations
FBS	Free basic services	NKPIs	National Key Performance Indicators
GAMAP	Generally Accepted Municipal Accounting Practice	OHS	Occupational Health and Safety
GDP	Gross Domestic Product	OP	Operational Plan
GDS	Gauteng Growth and Development Strategy	PBO	Public Benefit Organisations
GFS	Government Financial Statistics	PHC	Provincial Health Care
GRAP	General Recognised Accounting Practice	PMS	Performance Management System
HR	Human Resources	PPE	Property Plant and Equipment
HSRC	Human Science Research Council	PPP	Public Private Partnership
IDP	Integrated Development Plan	PTIS	Public Transport Infrastructure System
IT	Information Technology	RG	Restructuring Grant
kℓ	kilolitre	RSC	Regional Services Council
km	kilometre	SALGA	South African Local Government Association
KPA	Key Performance Area	SAPS	South African Police Service
KPI	Key Performance Indicator	SDBIP	Service Delivery Budget
kWh	kilowatt hour		Implementation Plan
ℓ	litre	SMME	Small Micro and Medium Enterprises
LED	Local Economic Development		

## **Adjustments Budget**

SPEECH BY THE HON. MAYOR OF ÉDUMBE LOCAL  
MUNICIPALITY, CLLR M.S MKHABELA

2022/2023 ADJUSTMENT BUDGET

28 FEBRUARY 2023, ÉDUMBE MUNICIPALITY COUNCIL  
CHAMBER

Hon. Madam Speaker

Hon. Deputy Mayor & EXCO Members

Hon. Members of Council

Amakhosi

Municipal Manager

Directors

Speaker, it is my obligation as the mayor of éDumbe to submit the adjustment budget for the current financial year of 2022/23 in accordance with section 28(4) of Municipal Finance Management Act. In terms of section 23(1) of the Municipal Budget and Reporting Regulations, the above-mentioned adjustments can only be done after the mid-year budget and performance assessment has been tabled to Council, but not later than 28 February.

The main purpose of this adjustment budget is therefore to adjust the material under and over budgeted figures as well as to accommodate additional revenues received or

cuts made in terms of government grants. Speaker, the Municipal Manager, and the Chief Financial Officer, in accordance with their mandate streamlined the compilation of the adjustments budget in consultation with the Mayor and the Budget Steering Committee.

1. **Capital Adjustment Budget**

During the mid-year budget and performance assessment process, it was identified that the approved capital budget had to be adjusted to make necessary amendments to various projects to accelerate progress on the priorities identified.

Taking all proposed adjustments into consideration, will result in the current approved capital budget of R64million decreasing by 61% with R24 899 000. The proposed adjusted capital budget for 2022/2023 will be R33 000 000.

Speaker, this capital budget of R33 000 000 continues to represent our investment and dedication to our communities throughout the Municipality to improve service delivery and the creation of job opportunities through economic growth.

eDumbe vested most of the 2022/2023 capital budget in infrastructure services. This investment is needed to ensure effective service delivery for our people and to ensure that bulk services are available to support development.

2. **Capital Expenditure** (The following table provides a breakdown of budgeted capital expenditure funded by grants):

R Thousand	Program/ Project Description	Asset Sub-class	Total Project Estimate	Project Information
<b>OWN FUNDING</b>				
Motor Vehicles (Tipper Truck)	Transport	Vehicles	R 2 000 000	
Equipment and Furniture	Equipment	<b>Equipment</b>	R 200 000	
<b>TOTAL EXP</b>			<b>R 2 400 000</b>	
MIG Project	Phase 5 Community Hall	Community	R 3 000 000	
MIG Project	Kwa Nkomo Bridge	Transport	R 3 000 000	
MIG Project	Bilanyoni SMME Centre	Community	R 4 000 000	
MIG Project	Regravelling KwaNyosi Roads	Transport	R 3 000 000	
MIG Project	Mbhedleni Bridge	Infrastructure	R 3 500 000	
MIG Project	Ezinxeni Sport Field	Community	R 2 552 250	
<b>TOTAL MIG</b>			<b>R 19 052 250</b>	
<b>SMALL TOWN REHABILITATION</b>				
Roads	Roads			
Roads	Solar and Signal	Transport	R 5 000 000	Adjusted
Rehabilitation	Rehabilitation	Transport	R 5 600 000	
<b>TOTAL EXPENDITURE</b>			<b>R 10 6 000 000</b>	
<b>ENERGY ELECTRIFICATION</b>				
Electrification Services	Kwakhambule	Electrification	R 4 500 000	Ward 7
Electrification Services	Kwalembe	Electrification	R 5 250 000	
Electrification Services	KwaSonkela	Electrification	R 3 600 000	

<b>Total Expenditure</b>			<b>R 13 350 000</b>
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**Material changes to the operating budget (Highlights of adjustment budget include, amongst other).**

- Funding for the eDumbe Housing Project (**R24 899 000**) has been removed in accordance with the latest cuts made by the Human Settlements Development Grant.
- The Upgrade of the eDumbe Municipality Council Chamber is also ongoing. This project is in the planning phase and R5 00 000 has been allocated to continue this project.
- Due to service delivery demands Fuel usage Increased by R1 562 000 from R1 300 000 to a total of R2 862 000 this need strong monitoring going forward.
- Small Town Rehabilitation additional receive from Cogta KZN R10 600 000 for Road and Traffic light.
- **Operational Income Budget**
- Electricity Service Charges: The municipality has billed less electricity charges than initially anticipated. The billings reflect a decline of in comparison with the same period last year. The municipality has re-assessed the electricity revenue budget and anticipates that a downward adjustment will be necessitated during the Mid-year adjustment budget process. With further issues emanating from loadshedding, unexpected power surges that breakdown transformers, the renewal of aging and low capacity electrical cables and the common use of electricity during peak hours, mainly before or after loadshedding in order to complete essential tasks, has contributed to a high electricity usage and bill.
- Property Rates: The municipality has billed R15 million more property rates than initially anticipated. Although we have challenges with revenue collection
- Asset Disposal- Sale of Municipal Sites & machinery R3 500 000.

- **Operational Expenditure Budget**

Various line items were adjusted due to requests received from user departments and operational pressure to increase efficiencies. There are line items where we noted an overspending when compared to the year-to date budget and we anticipate that additional funds will be required, over and above those already included and approved in the annual budget. Additional funds were requested for the following expenditure line items:

- Outsourced Services: Security Services: A budget increase has been requested for the security services, additional security services requests from user departments.
- Refuse Removal: A budget increase has been requested to continue service delivery, for the transport and disposal of waste and the landfill operation and management until.
- Road Maintenance: Unforeseen heavy rains that ravaged our roads called for unexpected increases in the maintenance budget, hence the in operational expenditure.

- **Financial implications**

Speaker, we are hoping to present an adjustment that will be completing all our envisioned projects, creating a springboard from which to launch our next chapter from. I want to thank the CFO, the Municipal Manager, and the entire administration for their hard work, steering us through this difficult time.

Speaker, we had to sacrifice some of our “luxury” projects to ensure that critical projects that benefit our residents, receive priority.

Speaker, in the past year we have proven ourselves as one of the top municipalities in South Africa, because of our diligence, hard work and commitment to our residents. This led us to obtain an unqualified audit opinion for the financial year 2021/22. I am not



prepared to give that up at any cost and will therefore continue our relentless mission to deliver services and opportunities to éDumbe. I table this adjustment budget, with great responsibility. We shall continue to work hard to provide the best leadership and guidance.

Speaker, in the item serving before Council the recommendations are set out as recommended in the Adjustments Budget Item. I herewith formally submit recommendations in the Council Agenda, for consideration and approval of the 2022/2023 Adjustment Budget.

### **3. RECOMMENDED COUNCIL RESOLUTIONS**

1. The Mayor of éDumbe Local Municipality, acting in terms of section 16 (2) of the Municipal Finance Management Act, (Act 56 of 2003) hereby table the Adjustment Budget and Budget related policies to a council meeting. The council resolved.

1.1. That the adjustment budget and Medium-Term Revenue and Expenditure Framework (MTEF) for the three-year period commencing in 2022/23 financial year be approved.

1.2. To approve of Service éDumbe Service Standard

1.3. To tabled and approved comments by Provincial Treasury on midyear assessment section 72 vs. section 71 reports from treasury and distress letter

1.4. To approve adjustment of operational and Capital budget for the outer years 2022/23 and 2024/2025

- 1.5. To approve the special adjustment that provision was made for a general increase of 6.5% on Employee Related Costs and 5% provision for the Upper limits for Remuneration and allowances for Councilors, implementation being subject to the confirmation by the SALGBC for employees and approval by MEC for Co-operative Governance and Traditional Affairs for councilors.
- 1.6. To approve that the mSCOA Regulations and Integrated Development Plan was observed and taken into account in the compilation of the budget.
- 1.7. Those copies of the budget are submitted to National Treasury, DPLG, DTLGA and Provincial Treasury as per the requirements of the MFMA.
- 1.8. To approve of the developed Electricity Theft By-law which will be communicated through public participation and to approve of the Budget related policies.
- 1.9. To approve of the budget funding (grants) and the proposed tariff charges
- 1.10. To approve special adjustment of the reviewed tariffs as per the MFMA Budget Circular and NERSA guidelines for electricity tariffs.

#### 1.8.1.12 Budget related policies

- ❖ Various policies approved by Council underpin governance and the financial functioning of the municipality and are relevant to the budget process. The purpose of this section of the Budget Report is to indicate the key policies in this

regard and to seek review by Council of any amendments and new policies that are align to current situation. The following policies are approved:

- ❖ Property Rates policy
- ❖ Indigent Policy
- ❖ Virement Policy
- ❖ Cash, Banking, and Investment Policy
- ❖ Petty Cash Policy
- ❖ Credit Control policy
- ❖ Supply Chain Management Policy
- ❖ Debt impairment Policy
- ❖ Tariffs Policy
- ❖ Budget Policy Cash Banking and Investment Management Policy
- ❖ Customer Care, Credit, Debt Collection Policy, and Bylaw.
- ❖ Budget Policy
- ❖ Debt Impairment Policy
- ❖ Debt Incentive Policy
- ❖ Risk Policy
- ❖ Risk Management Policy
- ❖ Anti-Fraud and Corruption Policy
- ❖ Whistle Blowing Policy
- ❖ Consultants Policy
- ❖ Service Delivery Policy
- ❖ Financial Misconduct Policy

❖ Electricity Bylaw

- ❖ Various policies approved by Council underpin governance and the financial functioning of the municipality and are relevant to the budget process. The purpose of this section of the Budget Report is to indicate the key policies in this regard and to seek review by Council of any amendments and new policies that are align to current situation. The following policies are approved:

- 1.10.1. That the approve adjustment budget for the year 2022/23 & indicative figures for the 2 projected outer years be adopted by Council as set out in the following schedules:

KZN261 eDumbe – Approve B2 Adjustments Budget Financial Performance.

KZN261 eDumbe – Approve B2 Adjustments Budget Financial Performance.

KZN261 eDumbe – Approve B3 Adjustments Budget Financial Performance.

KZN261 eDumbe – Approve B3 Adjustments Budget Financial Performance.

KZN261 eDumbe – Approve B4 Adjustments Budget Financial Performance.

KZN261 eDumbe - Approve B5 Adjustments Capital Expenditure Budget by vote and funding.

KZN261 eDumbe - Approve B5 Adjustments Capital Expenditure Budget by vote and funding.

KZN261 eDumbe – Approve B6 Adjustments Budget Financial Position.

KZN261 eDumbe - Approve B7 Adjustments Budget Cash Flows

KZN261 éDumbe – Approve B8 Cash backed reserves/accumulated surplus reconciliation.

KZN261 éDumbe – Approve B10 Basic service delivery measurement.

Supporting documents from SB1 – SB20

## **FOR CONSIDERATION**

Attachments: Yes

1. Schedule B budget document
2. Supporting Schedule (SB1 – SB20)
3. mSCOA compliant Budget
4. Budget Policies
5. Mid-year report from provincial treasury and financial distress letter from treasury.

## **PURPOSE**

The purpose of this report is to inform council of the Municipality's adjustments budget process for the 2022/23 MTERF. To submit the 2022/23 adjusted Capital and Operating budget for the Council Approval and to advise Council of items affecting the adjustment budget and service delivery.

## **LEGISLATIVE REQUIREMENT**

As guided by the Local Government: Municipal Finance Management Act No. 56 of 2009, chapter 7 on roles of Mayors, Chapter 4 section 28, the municipality may revise an approved annual through an adjustments budget.

An adjustments budget-

- a) Must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year,
- b) May appropriate additional revenues that have become available over and above those anticipated in the budget, but only to accelerate spending programmes already budgeted for
- c) May, within a prescribed framework, authorise unforeseeable and unavoidable expenditure recommended by Mayor of the Municipality
- d) May authorise the utilisation of projected savings in a vote towards spending under another vote.
- e) May authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget of the current year was approved by council.
- f) May correct any errors in the annual budget, and
- g) May provide for any other expenditure within a prescribed framework.

## **BACKGROUND**

As instructed by Local Government: Municipal Finance Management Act 56 of 2003, chapter 8 on responsibilities of municipal officials the Accounting Officer assessed the performance of the municipality during the first half of the financial year. The midterm report was submitted to council for noting and submitted to National Treasury and the relevant Provincial Treasury.

During the assessment the Accounting Officer has seen necessary for the municipality to make an adjustments budget for the year 2022/2023

## **EXECUTIVE SUMMARY**

The format and contents of the adjustments budget and supporting documentation must be in the format as specified in schedule B of the Municipal Budget and Reporting Regulations. The adjustments budget as submitted herewith contains the applicable adjustments budget tables B1 to B10 and supporting tables SB1 to SB20.

It should be noted that municipal taxes and tariffs may not be increased during a financial year, and any amendments to the annual budget must remain funded in accordance with section 18 of the Municipal Finance Management Act, No. 56 of 2003 (MFMA).

Table B1 provides high level summary on the adjusted budgeted financial performance, capital expenditure and funds sources, financial position, cash flows, cash backing/surplus reconciliation, asset management and free services whilst table B2-B10 and supporting table SB1-SB19 provides more details on the adjusted budgetary information.

### **Effect of the adjustment budget**

The Declaration of the By the Mayor of eDumbe Local Municipality had a huge negative impact on the country worldwide, the Municipality has not recovered from its consumer being unable to honour their rates payments and the number of debtors is escalating monthly which poses a threat to the Municipality's financial stability.

A key consideration for the compilation of the adjustments budget was long term financial sustain nability and ensuring continued service delivery and improved service. delivery. In addition, the Council planned and budgeted for the extension of services to areas where there was erosion of the roads and damages to the households due to the hail that occurred within the Local area. The Council has also emphasised on the rapid completion of all the projects on the ground to accelerate service delivery. This adjustment budget has mainly focussed on shifting funds on the line items that were budgeted for but it is apparent that those budgeted funds will not be utilised within the last quarter of the financial year.

Council should note that there have been few adjustments on the Financial Performance or operational budget – this has been the movement within the budget items hence the surplus is still kept at R 49 million as tabled in the Approved Adjustment budget in February 2022.

### **OPERATING BUDGET**

Type	Original Budget	Adjustment Budget	Budgeted Year 1 2022/24	Budgeted Year 2 2022/26
Revenue	215 809	225 276	222 109	232 104
Expenditure	165 237	175 421	173 337	178 201
<b>Surplus/Deficit</b>	50 571	49 855	48 771	44 903





**ADJUSTMENTS BUDGET TABLES****Operating income and Expenditure by type****KZN261 eDumbe - Table B1 Adjustments  
Budget Summary -**

Description	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
<b>R thousands</b>												
<b>Financial Performance</b>												
Property rates	30 903	-	-	-	-	-	-	-	30 903	32 263	33 715	
Service charges	47 087	-	-	-	-	-	450	450	47 537	49 629	51 862	
Investment revenue	1 249	-	-	-	-	-	-	-	1 249	1 249	1 249	
Transfers recognised - operational	97 923	-	-	-	-	-	13 990	13 990	111 913	105 136	111 264	
Other own revenue	15 132	-	-	-	-	-	7 100	7 100	22 232	16 074	16 798	
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>192 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 540</b>	<b>21 540</b>	<b>213 835</b>	<b>204 351</b>	<b>214 888</b>	
Employee costs	72 836	-	-	-	-	-	233	233	73 070	74 837	78 145	
Remuneration of councillors	7 473	-	-	-	-	-	631	631	8 104	8 089	8 453	
Depreciation & asset impairment	12 006	-	-	-	-	-	-	-	12 006	12 534	13 098	
Finance charges	-	-	-	-	-	-	20	20	20	21	22	
Inventory consumed and bulk purchases	40 211	-	-	-	-	-	(5 220)	(5 220)	34 991	38 340	42 011	
Transfers and grants	1 003	-	-	-	-	-	(1 003)	(1 003)	-	-	-	
Other expenditure	53 307	-	-	-	-	-	5 216	5 216	58 523	59 100	61 760	
<b>Total Expenditure</b>	<b>186 836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(123)</b>	<b>(123)</b>	<b>186 713</b>	<b>192 922</b>	<b>203 488</b>	
<b>Surplus/(Deficit)</b>	<b>5 459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>27 121</b>	<b>11 430</b>	<b>11 399</b>	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 405	-	-	-	-	-	-	-	33 405	34 777	36 173	

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>38 864</b>	-	-	-	-	-	-	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>38 864</b>	-	-	-	-	-	-	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>
<b><u>Capital expenditure &amp; funds sources</u></b>												
<b>Capital expenditure</b>	60 421	-	-	-	-	-	(23 519)	(23 519)	36 902	34 977	36 382	
Transfers recognised - capital	59 321	-	-	-	-	-	(24 899)	(24 899)	34 422	34 777	36 173	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 100	-	-	-	-	-	1 380	1 380	2 480	200	209	
<b>Total sources of capital funds</b>	<b>60 421</b>	-	-	-	-	-	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>	
<b><u>Financial position</u></b>												
Total current assets	162 623	-	-	-	-	-	(23 924)	(23 924)	138 699	238 717	273 119	
Total non current assets	77 963	-	-	-	-	-	311 581	311 581	389 545	387 914	389 624	
Total current liabilities	(17 808)	-	-	-	-	-	70 726	70 726	52 918	7 682	8 017	
Total non current liabilities	-	-	-	-	-	-	-	-	-	-	-	
Community wealth/Equity	<b>258 206</b>	-	-	-	-	-	<b>216 931</b>	<b>216 931</b>	<b>475 138</b>	<b>583 199</b>	<b>581 900</b>	
<b><u>Cash flows</u></b>												
Net cash from (used) operating	88 698	-	-	-	-	-	(20 967)	(20 967)	67 731	(6 648)	(1 290)	
Net cash from (used) investing	(60 421)	-	-	-	-	-	(5 260)	(5 260)	(65 682)	-	-	
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-	
<b>Cash/cash equivalents at the year end</b>	<b>33 243</b>	-	-	-	-	-	<b>(18 325)</b>	<b>(18 325)</b>	<b>14 918</b>	<b>8 352</b>	<b>1 126</b>	
<b><u>Cash backing/surplus reconciliation</u></b>												
Cash and investments available	33 244	-	-	-	-	-	(21 910)	(21 910)	11 334	55 916	46 329	
Application of cash and investments	(133 443)	-	-	-	-	-	40 004	40 004	(93 439)	(52 429)	(62 808)	
<b>Balance - surplus (shortfall)</b>	<b>166 687</b>	-	-	-	-	-	<b>(61 914)</b>	<b>(61 914)</b>	<b>104 773</b>	<b>108 344</b>	<b>109 137</b>	

<b>Asset Management</b>												
Asset register summary (WDV)	18 642	-	-	-	-	-	-	310 519	310 519	329 160	327 175	327 489
Depreciation	12 006	-	-	-	-	-	-	-	-	12 006	12 534	13 098
Renewal and Upgrading of Existing Assets	200	-	-	-	-	-	-	-	-	200	200	209
Repairs and Maintenance	8 767	-	-	-	-	-	-	500	500	9 267	9 153	9 565
<b>Free services</b>												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	8 047	-	-	-	-	-	-	(130)	(130)	7 917	8 265	8 637
<b>Households below minimum service level</b>												
Water:	-	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-	-

## KZN261 eDumbe - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		5	6	7	8	9	10	11	12			
<b>R thousands</b>	1,4	A	A1	B	C	D	E	F	G	H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		151 188	-	-	-	-	-	(13 962)	(13 962)	137 226	124 875	131 838
Executive and council		14 392	-	-	-	-	-	-	-	14 392	15 025	17 102
Finance and administration		136 796	-	-	-	-	-	(13 962)	(13 962)	122 834	109 849	114 736
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		14 158	-	-	-	-	-	3 390	3 390	17 548	18 171	18 985
Community and social services		14 150	-	-	-	-	-	3 390	3 390	17 540	18 163	18 976

Sport and recreation		8	-	-	-	-	-	-	-	8	8	9
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>57 231</b>	-	-	-	-	-	<b>18 762</b>	<b>18 762</b>	<b>75 993</b>	<b>78 822</b>	<b>82 201</b>
Planning and development		55 736	-	-	-	-	-	18 685	18 685	74 421	77 181	80 486
Road transport		1 495	-	-	-	-	-	77	77	1 572	1 641	1 715
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	-	-	<b>13 350</b>	<b>13 350</b>	<b>13 350</b>	<b>14 000</b>	<b>14 629</b>
Energy sources		-	-	-	-	-	-	13 350	13 350	13 350	14 000	14 629
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>3 123</b>	-	-	-	-	-	-	-	<b>3 123</b>	<b>3 260</b>	<b>3 407</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>225 700</b>	-	-	-	-	-	<b>21 540</b>	<b>21 540</b>	<b>247 240</b>	<b>239 128</b>	<b>251 061</b>
<b>Expenditure - Functional</b>	<b>-</b>											
<b>Governance and administration</b>		<b>100 152</b>	-	-	-	-	-	<b>842</b>	<b>842</b>	<b>100 995</b>	<b>104 284</b>	<b>108 920</b>
Executive and council		21 474	-	-	-	-	-	484	484	21 958	22 135	23 131
Finance and administration		78 678	-	-	-	-	-	358	358	79 036	82 149	85 789
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>16 846</b>	-	-	-	-	-	<b>4 089</b>	<b>4 089</b>	<b>20 936</b>	<b>20 799</b>	<b>21 731</b>
Community and social services		16 042	-	-	-	-	-	4 089	4 089	20 132	19 960	20 854
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		804	-	-	-	-	-	-	-	804	839	877
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>26 982</b>	-	-	-	-	-	<b>(1 406)</b>	<b>(1 406)</b>	<b>25 576</b>	<b>25 098</b>	<b>26 227</b>
Planning and development		24 293	-	-	-	-	-	(2 406)	(2 406)	21 887	22 290	23 293
Road transport		2 689	-	-	-	-	-	1 000	1 000	3 689	2 807	2 934

Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>42 667</b>	-	-	-	-	-	-	<b>(3 648)</b>	<b>(3 648)</b>	<b>39 018</b>	<b>42 545</b>	<b>46 405</b>
Energy sources		42 667	-	-	-	-	-	-	(3 648)	(3 648)	39 018	42 545	46 405
Water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-
<b>Other</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>186 648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(123)</b>	<b>(123)</b>	<b>186 525</b>	<b>192 725</b>	<b>203 282</b>
<b>Surplus/ (Deficit) for the year</b>		<b>39 052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 715</b>	<b>46 404</b>	<b>47 778</b>

Standard Classification Description	Ref	Budget Year +1	Budget Year +2								
		2023/24	2024/25	Original Budget	Prior Adjusted	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousand	1	A	A1	5	9	10	11	12			
					E	F	G	H			
<b>Revenue - Functional</b>											
<b>Municipal governance and administration</b>		<b>151 188</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 962)</b>	<b>(13 962)</b>	<b>137 226</b>	<b>124 875</b>	<b>131 838</b>	
Executive and council		14 392	-	-	-	-	-	14 392	15 025	17 102	
Mayor and Council		9 342	-	-	-	-	-	9 342	9 753	10 192	
Municipal Manager, Town Secretary and Chief Executive		5 050	-	-	-	-	-	5 050	5 272	6 910	
Finance and administration		136 796	-	-	-	(13 962)	(13 962)	122 834	109 849	114 736	
Administrative and Corporate Support		14 613	-	-	-	3 379	3 379	17 992	18 425	19 254	
Asset Management		250	-	-	-	-	-	250	261	273	
Finance		121 933	-	-	-	(17 341)	(17 341)	104 592	91 163	95 209	
Fleet Management		-	-	-	-	-	-	-	-	-	
Human Resources		-	-	-	-	-	-	-	-	-	
Information Technology		-	-	-	-	-	-	-	-	-	

Legal Services	-			-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-			-	-	-	-	-
Co-ordination	-			-	-	-	-	-
Property Services	-			-	-	-	-	-
Risk Management	-			-	-	-	-	-
Security Services	-			-	-	-	-	-
Supply Chain Management	-			-	-	-	-	-
Valuation Service	-			-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>14 158</b>	<b>-</b>	<b>-</b>	<b>3 390</b>	<b>3 390</b>	<b>17 548</b>	<b>18 171</b>	<b>18 985</b>
Community and social services	<b>14 150</b>	<b>-</b>	<b>-</b>	<b>3 390</b>	<b>3 390</b>	<b>17 540</b>	<b>18 163</b>	<b>18 976</b>
Aged Care	-			-	-	-	-	-
Agricultural	-			-	-	-	-	-
Animal Care and Diseases	136			-	-	136	142	149
Cemeteries, Funeral Parlours and Crematoriums	-			-	-	-	-	-
Child Care Facilities	-			-	-	-	-	-
Community Halls and Facilities	14 013			-	-	14 013	14 630	15 288
Consumer Protection	-			-	-	-	-	-
Cultural Matters	-			-	-	-	-	-
Disaster Management	-			-	-	-	-	-
Education	-			-	-	-	-	-
Indigenous and Customary Law	-			-	-	-	-	-
Industrial Promotion	-			-	-	-	-	-
Language Policy	-			-	-	-	-	-
Libraries and Archives	-			3 390	3 390	3 390	3 390	3 539
Literacy Programmes	-			-	-	-	-	-
Media Services	-			-	-	-	-	-
Museums and Art Galleries	-			-	-	-	-	-
Population Development	-			-	-	-	-	-
Provincial Cultural Matters	-			-	-	-	-	-
Theatres	-			-	-	-	-	-
Zoo's	-			-	-	-	-	-
Sport and recreation	<b>8</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8</b>	<b>8</b>	<b>9</b>

<i>Beaches and Jetties</i>	-			-	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-			-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-			-	-	-	-	-
<i>Recreational Facilities</i>	8			-	-	8	8	9
<i>Sports Grounds and Stadiums</i>	-			-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
<i>Civil Defence</i>	-			-	-	-	-	-
<i>Cleansing</i>	-			-	-	-	-	-
<i>Control of Public Nuisances</i>	-			-	-	-	-	-
<i>Fencing and Fences</i>	-			-	-	-	-	-
<i>Fire Fighting and Protection</i>	-			-	-	-	-	-
<i>Licensing and Control of Animals</i>	-			-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-			-	-	-	-	-
<i>Pounds</i>	-			-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
<i>Housing</i>	-			-	-	-	-	-
<i>Informal Settlements</i>	-			-	-	-	-	-
Health	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-			-	-	-	-	-
<i>Health Services</i>	-			-	-	-	-	-
<i>Laboratory Services</i>	-			-	-	-	-	-
<i>Food Control</i>	-			-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>	-			-	-	-	-	-
<i>Vector Control</i>	-			-	-	-	-	-
<i>Chemical Safety</i>	-			-	-	-	-	-
<b>Economic and environmental services</b>	<b>57 231</b>	<b>-</b>	<b>-</b>	<b>18 762</b>	<b>18 762</b>	<b>75 993</b>	<b>78 822</b>	<b>82 201</b>
Planning and development	<b>55 736</b>	<b>-</b>	<b>-</b>	<b>18 685</b>	<b>18 685</b>	<b>74 421</b>	<b>77 181</b>	<b>80 486</b>
<i>Billboards</i>	-			-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-			-	-	-	-	-
<i>Central City Improvement District</i>	-			18 685	18 685	18 685	20 719	21 651
<i>Development Facilitation</i>	-			-	-	-	-	-
<i>Economic Development/Planning</i>	54 236			-	-	54 236	56 462	58 835
<i>Regional Planning and Development</i>	1 500			-	-	1 500	-	-

<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>	-			-	-	-	-	-
<i>Provincial Planning</i>	-			-	-	-	-	-
<i>Support to Local Municipalities</i>	-			-	-	-	-	-
<b>Road transport</b>	<b>1 495</b>	<b>-</b>	<b>-</b>	<b>77</b>	<b>77</b>	<b>1 572</b>	<b>1 641</b>	<b>1 715</b>
<i>Public Transport</i>	-			-	-	-	-	-
<i>Road and Traffic Regulation</i>	1 495			77	77	1 572	1 641	1 715
<i>Roads</i>	-			-	-	-	-	-
<i>Taxi Ranks</i>	-			-	-	-	-	-
<b>Environmental protection</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Biodiversity and Landscape</i>	-			-	-	-	-	-
<i>Coastal Protection</i>	-			-	-	-	-	-
<i>Indigenous Forests</i>	-			-	-	-	-	-
<i>Nature Conservation</i>	-			-	-	-	-	-
<i>Pollution Control</i>	-			-	-	-	-	-
<i>Soil Conservation</i>	-			-	-	-	-	-
<b>Trading services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 350</b>	<b>13 350</b>	<b>13 350</b>	<b>14 000</b>	<b>14 629</b>
<b>Energy sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13 350</b>	<b>13 350</b>	<b>13 350</b>	<b>14 000</b>	<b>14 629</b>
<i>Electricity</i>	-			13 350	13 350	13 350	14 000	14 629
<i>Street Lighting and Signal Systems</i>	-			-	-	-	-	-
<i>Nonelectric Energy</i>	-			-	-	-	-	-
<b>Water management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Water Treatment</i>	-			-	-	-	-	-
<i>Water Distribution</i>	-			-	-	-	-	-
<i>Water Storage</i>	-			-	-	-	-	-
<b>Waste water management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Public Toilets</i>	-			-	-	-	-	-
<i>Sewerage</i>	-			-	-	-	-	-
<i>Storm Water Management</i>	-			-	-	-	-	-
<i>Waste Water Treatment</i>	-			-	-	-	-	-
<b>Waste management</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<i>Recycling</i>	-			-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-			-	-	-	-	-



<i>Solid Waste Removal</i>		-			-	-	-	-	-
<i>Street Cleaning</i>		-			-	-	-	-	-
<b>Other</b>		<b>3 123</b>	-	-	-	-	<b>3 123</b>	<b>3 260</b>	<b>3 407</b>
<i>Abattoirs</i>		-			-	-	-	-	-
<i>Air Transport</i>		-			-	-	-	-	-
<i>Forestry</i>		-			-	-	-	-	-
<i>Licensing and Regulation</i>		3 123			-	-	3 123	3 260	3 407
<i>Markets</i>		-			-	-	-	-	-
<i>Tourism</i>		-			-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>225 700</b>	-	-	<b>21 540</b>	<b>21 540</b>	<b>247 240</b>	<b>239 128</b>	<b>251 061</b>
<b>Expenditure - Functional</b>	-								
<b>Municipal governance and administration</b>	-	<b>100 152</b>	-	-	<b>842</b>	<b>842</b>	<b>100 995</b>	<b>104 284</b>	<b>108 920</b>
Executive and council	-	21 474	-	-	484	484	21 958	22 135	23 131
<i>Mayor and Council</i>	-	11 016			151	151	11 167	11 141	11 642
<i>Municipal Manager, Town Secretary and Chief Executive</i>	-	10 458			333	333	10 791	10 994	11 489
Finance and administration	-	78 678	-	-	358	358	79 036	82 149	85 789
<i>Administrative and Corporate Support</i>	-	37 519			(3 682)	(3 682)	33 837	35 073	36 632
<i>Asset Management</i>	-	50			2	2	52	54	57
<i>Finance</i>	-	39 259			3 389	3 389	42 648	45 089	47 081
<i>Fleet Management</i>	-	-			-	-	-	-	-
<i>Human Resources</i>	-	-			-	-	-	-	-
<i>Information Technology</i>	-	1 327			-	-	1 327	1 385	1 448
<i>Legal Services</i>	-	524			649	649	1 173	547	572
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	-	-			-	-	-	-	-
<i>Property Services</i>	-	-			-	-	-	-	-
<i>Risk Management</i>	-	-			-	-	-	-	-
<i>Security Services</i>	-	-			-	-	-	-	-
<i>Supply Chain Management</i>	-	-			-	-	-	-	-
<i>Valuation Service</i>	-	-			-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
<i>Governance Function</i>	-	-			-	-	-	-	-
<b>Community and public safety</b>	-	<b>16 846</b>	-	-	<b>4 089</b>	<b>4 089</b>	<b>20 936</b>	<b>20 799</b>	<b>21 731</b>

Community and social services	-	16 042	-	-	4 089	4 089	20 132	19 960	20 854
Aged Care	-	1 549	-	-	888	888	2 437	1 617	1 690
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	59	-	-	-	-	59	61	64
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	13 588	-	-	658	658	14 246	14 891	15 561
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	847	-	-	(847)	(847)	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	3 390	3 390	3 390	3 390	3 539
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	-	-	-	-	-	-	-	-	-
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	-	804	-	-	-	-	804	839	877
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	481	-	-	-	-	481	502	525

Licensing and Control of Animals	-			-	-	-	-	-
Police Forces, Traffic and Street Parking Control	323			-	-	323	337	352
Pounds	-			-	-	-	-	-
Housing	-	-	-	-	-	-	-	-
Housing	-			-	-	-	-	-
Informal Settlements	-			-	-	-	-	-
Health	-	-	-	-	-	-	-	-
Ambulance	-			-	-	-	-	-
Health Services	-			-	-	-	-	-
Laboratory Services	-			-	-	-	-	-
Food Control	-			-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations	-			-	-	-	-	-
Vector Control	-			-	-	-	-	-
Chemical Safety	-			-	-	-	-	-
<b>Economic and environmental services</b>	<b>26 982</b>	<b>-</b>	<b>-</b>	<b>(1 406)</b>	<b>(1 406)</b>	<b>25 576</b>	<b>25 098</b>	<b>26 227</b>
Planning and development	<b>24 293</b>	<b>-</b>	<b>-</b>	<b>(2 406)</b>	<b>(2 406)</b>	<b>21 887</b>	<b>22 290</b>	<b>23 293</b>
Billboards	-			-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-			-	-	-	-	-
Central City Improvement District	-			-	-	-	-	-
Development Facilitation	-			-	-	-	-	-
Economic Development/Planning	23 988			(2 753)	(2 753)	21 236	21 466	22 432
Regional Planning and Development	-			-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	305			300	300	605	631	660
Project Management Unit	-			46	46	46	193	202
Provincial Planning	-			-	-	-	-	-
Support to Local Municipalities	-			-	-	-	-	-
Road transport	<b>2 689</b>	<b>-</b>	<b>-</b>	<b>1 000</b>	<b>1 000</b>	<b>3 689</b>	<b>2 807</b>	<b>2 934</b>
Public Transport	-			-	-	-	-	-
Road and Traffic Regulation	231			-	-	231	241	252
Roads	2 458			1 000	1 000	3 458	2 567	2 682
Taxi Ranks	-			-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-			-	-	-	-	-

Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	42 667	-	-	(3 648)	(3 648)	39 018	42 545	46 405
Energy sources	-	42 667	-	-	648)	648)	39 018	42 545	46 405
Electricity	-	42 667	-	-	(3 648)	(3 648)	39 018	42 545	46 405
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	186 648	-	-	(123)	(123)	186 525	192 725	203 282
<b>Surplus/ (Deficit) for the year</b>		39 052	-	-	21 663	21 663	60 715	46 404	47 778

**KZN261 eDumbe - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -**

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>R thousands</i>		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1											
Vote 1 - Executive & Council		14 392	-	-	-	-	-	-	-	14 392	15 025	17 102
Vote 2 - Finance and Admin		136 796	-	-	-	-	-	(13 962)	(13 962)	122 834	109 849	114 736
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		14 158	-	-	-	-	-	3 390	3 390	17 548	18 171	18 985
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	13 350	13 350	13 350	14 000	14 629
Vote 9 - Planning & Development		54 236	-	-	-	-	-	18 685	18 685	72 921	77 181	80 486
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		4 618	-	-	-	-	-	77	77	4 695	4 902	5 122
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		1 500	-	-	-	-	-	-	-	1 500	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>225 700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 540</b>	<b>21 540</b>	<b>247 240</b>	<b>239 128</b>	<b>251 061</b>
<b>Expenditure by Vote</b>	1											
Vote 1 - Executive & Council		21 474	-	-	-	-	-	484	484	21 958	22 135	23 131
Vote 2 - Finance and Admin		78 678	-	-	-	-	-	358	358	79 036	82 149	85 789
Vote 3 - Internal Audit		847	-	-	-	-	-	(847)	(847)	-	-	-
Vote 4 - Community and Social Services		15 677	-	-	-	-	-	4 936	4 936	20 613	20 462	21 379
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-

Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		42 667	-	-	-	-	-	(3 648)	(3 648)	39 018	42 545	46 405	
Vote 9 - Planning & Development		24 293	-	-	-	-	-	(2 406)	(2 406)	21 887	22 290	23 293	
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	
Vote 11 - Energy Sources		3 012	-	-	-	-	-	1 000	1 000	4 012	3 144	3 286	
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>186 648</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(123)</b>	<b>(123)</b>	<b>186 525</b>	<b>192 725</b>	<b>203 282</b>	
<b>Surplus/ (Deficit) for the year</b>	<b>2</b>	<b>39 052</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 715</b>	<b>46 404</b>	<b>47 778</b>	

Vote Description  <i>[Insert departmental structure etc]</i>	Ref	Budget Year		Accum. Funds	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		+1 2023/24	+2 2024/25							
		Original Budget	Prior Adjusted							
<b>R thousands</b>		A	3 A1	4 B	7 E	8 F	9 G	10 H		
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive &amp; Council</b>		14 392	-	-	-	-	-	14 392	15 025	17 102
1.1 - Mayor and Council		9 342						9 342	9 753	10 192
1.2 - Municipal Manager, Town Secretary and Chief Executive		5 050						5 050	5 272	6 910
1.3 - Fleet Management		-						-	-	-
		-						-	-	-
		-						-	-	-
		-						-	-	-
		-						-	-	-



<b>Vote 4 - Community and Social Services</b>	14 158	-	-	-	3 390	3 390	17 548	18 171	18 985
4.1 - Aged Care	-				-	-	-	-	-
4.2 - Animal Care and Diseases	136				-	-	136	142	149
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-				-	-	-	-	-
4.4 - Community Halls and Facilities	14 013				-	-	14 013	14 630	15 288
4.5 - Libraries and Archives	-				3 390	3 390	3 390	3 390	3 539
4.6 - Fire Fighting and Protection	-				-	-	-	-	-
4.7 - Recreational Facilities	8				-	-	8	8	9
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 5 - [NAME OF VOTE 5]</b>	-	-	-	-	-	-	-	-	-
	-				-	-	-	-	-
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	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 6 - Public Safety</b>	-	-	-	-	-	-	-	-	-
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	-				-	-	-	-	-







	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 11 - Energy Sources</b>	<b>4 618</b>	-	-	-	<b>77</b>	<b>77</b>	<b>4 695</b>	<b>4 902</b>	<b>5 122</b>
11.1 - Roads	-				-	-	-	-	-
	-				-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-				-	-	-	-	-
	1								
11.4 - Road and Traffic Regulation	495				77	77	1 572	1 641	1 715
	3								
11.5 - Licensing and Regulation	123				-	-	3 123	3 260	3 407
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-				-	-	-	-	-
	-				-	-	-	-	-
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	-				-	-	-	-	-
<b>Vote 13 - Waste Management</b>	-	-	-	-	-	-	-	-	-





2.6 - Legal Services	524				649	649	1 173	547	572
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 3 - Internal Audit</b>	<b>847</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(847)</b>	<b>(847)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
3.5 - Disaster Management	847				(847)	(847)	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>	<b>15 677</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 936</b>	<b>4 936</b>	<b>20 613</b>	<b>20 462</b>	<b>21 379</b>
4.1 - Aged Care	1 549				888	888	2 437	1 617	1 690
4.2 - Animal Care and Diseases	59				-	-	59	61	64
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-				-	-	-	-	-
4.4 - Community Halls and Facilities	13 588				658	658	14 246	14 891	15 561
4.5 - Libraries and Archives	-				3 390	3 390	3 390	3 390	3 539
4.6 - Fire Fighting and Protection	481				-	-	481	502	525
4.7 - Recreational Facilities	-				-	-	-	-	-
	-				-	-	-	-	-



	-				-	-	-	-	-
7.2 - Solid Waste Removal	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
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	-				-	-	-	-	-
<b>Vote 8 - Health</b>	<b>42 667</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3 648)</b>	<b>(3 648)</b>	<b>39 018</b>	<b>42 545</b>	<b>46 405</b>
	-				-	-	-	-	-
8.2 - Electricity	42 667				(3 648)	(3 648)	39 018	42 545	46 405
	-				-	-	-	-	-
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	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 9 - Planning &amp; Development</b>	<b>24 293</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2 406)</b>	<b>(2 406)</b>	<b>21 887</b>	<b>22 290</b>	<b>23 293</b>
9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer	23 988				(2 753)	(2 753)	21 236	21 466	22 432
9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	305				300	300	605	631	660
9.4 - Project Management Unit	-				-	-	-	-	-



9.5 - Central City Improvement District	-				46	46	46	193	202
9.6 - Development Facilitation	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
<b>Vote 10 - Road Transport</b>	-	-	-	-	-	-	-	-	-
	-				-	-	-	-	-
10.2 - Sports Grounds and Stadiums	-				-	-	-	-	-
	-				-	-	-	-	-
	-				-	-	-	-	-
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	-				-	-	-	-	-
<b>Vote 11 - Energy Sources</b>	<b>3 012</b>	-	-	-	<b>1 000</b>	1 000	4 012	<b>3 144</b>	<b>3 286</b>
11.1 - Roads	2 458				1 000	1 000	3 458	2 567	2 682
	-				-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	323				-	-	323	337	352
11.4 - Road and Traffic Regulation	231				-	-	231	241	252
11.5 - Licensing and Regulation	-				-	-	-	-	-
	-				-	-	-	-	-



		-					-				-	
<b>Vote 14 - Other</b>		-	-	-	-	-	-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
14.5 - Regional Planning and Development		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
<b>Vote 15 - Finance and Admin2</b>		-	-	-	-	-	-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
15.5 - Property Services		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
		-					-				-	-
<b>Total Expenditure by Vote</b>	2	648	-	-	-	(123)	(123)	186 525	192 725	203 282		

Surplus/ (Deficit) for the year	2	052	39	-	-	-	21 663	21 663	60 715	46 404	47 778
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References

**KZN261 eDumbe - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -**

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
Property rates	2	30 903	-	-	-	-	-	-	-	30 903	32 263	33 715
Service charges - electricity revenue	2	44 160	-	-	-	-	-	450	450	44 610	46 573	48 669
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	2 927	-	-	-	-	-	-	-	2 927	3 056	3 193
Rental of facilities and equipment		1 928						51	51	1 979	2 029	2 120
Interest earned - external investments		1 249						-	-	1 249	1 249	1 249
Interest earned - outstanding debtors		6 952						3 013	3 013	9 965	7 258	7 585
Dividends received		-						-	-	-	-	-
Fines, penalties and forfeits		3 228						10	10	3 238	3 380	3 532
Licences and permits		1 842						77	77	1 919	2 004	2 094
Agency services		-						-	-	-	-	-
Transfers and subsidies		97 923						13 990	13 990	111 913	105 136	111 264
Other revenue	2	1 182	-	-	-	-	-	3 949	3 949	5 130	1 403	1 466
Gains		-						-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>192 295</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 540</b>	<b>21 540</b>	<b>213 835</b>	<b>204 351</b>	<b>214 888</b>
<b>Expenditure By Type</b>												

Employee related costs	72 836	-	-	-	-	-	233	233	73 070	74 837	78 145
Remuneration of councillors	7 473	-	-	-	-	-	631	631	8 104	8 089	8 453
Debt impairment	7 384	-	-	-	-	-	1 400	1 400	8 784	9 170	9 583
Depreciation & asset impairment	12 006	-	-	-	-	-	-	-	12 006	12 534	13 098
Finance charges	-	-	-	-	-	-	20	20	20	21	22
Bulk purchases - electricity	40 023	-	-	-	-	-	(5 220)	(5 220)	34 802	38 143	41 805
Inventory consumed	189	-	-	-	-	-	-	-	189	197	206
Contracted services	29 065	-	-	-	-	-	1 198	1 198	30 263	31 712	33 139
Transfers and subsidies	1 003	-	-	-	-	-	(1 003)	(1 003)	-	-	-
Other expenditure	16 858	-	-	-	-	-	2 617	2 617	19 476	18 218	19 038
Losses	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>186 836</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(123)</b>	<b>(123)</b>	<b>186 713</b>	<b>192 922</b>	<b>203 488</b>
<b>Surplus/(Deficit)</b>	<b>5 459</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>27 121</b>	<b>11 430</b>	<b>11 399</b>
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	33 405	-	-	-	-	-	-	-	33 405	34 777	36 173
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>	<b>38 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>
Taxation	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>	<b>38 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>	<b>38 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	<b>38 864</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 663</b>	<b>21 663</b>	<b>60 526</b>	<b>46 207</b>	<b>47 572</b>

References

**KZN261 eDumbe - Table B5 Adjustments Capital Expenditure Budget by vote and funding -**

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>	2											
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be adjusted</b>	2											
Vote 1 - Executive & Council		100	-	-	-	-	-	-	-	100	-	-
Vote 2 - Finance and Admin		1 000	-	-	-	-	-	1 380	1 380	2 380	200	209
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		11 348	-	-	-	-	-	-	-	11 348	14 000	14 629
Vote 9 - Planning & Development		23 075	-	-	-	-	-	-	-	23 075	20 777	21 544

Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		24 899	-	-	-	-	-	(24 899)	(24 899)	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>60 421</b>	-	-	-	-	-	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>
<b>Total Capital Expenditure - Vote</b>		<b>60 421</b>	-	-	-	-	-	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		<b>1 100</b>	-	-	-	-	-	<b>1 380</b>	<b>1 380</b>	<b>2 480</b>	<b>200</b>	<b>209</b>
Executive and council		100						-	-	100	-	-
Finance and administration		1 000						1 380	1 380	2 380	200	209
Internal audit		-						-	-	-	-	-
<b>Community and public safety</b>		<b>24 899</b>	-	-	-	-	-	<b>(24 899)</b>	<b>(24 899)</b>	-	-	-
Community and social services		-						-	-	-	-	-
Sport and recreation		-						-	-	-	-	-
Public safety		-						-	-	-	-	-
Housing		24 899						(24 899)	(24 899)	-	-	-
Health		-						-	-	-	-	-
<b>Economic and environmental services</b>		<b>23 075</b>	-	-	-	-	-	-	-	<b>23 075</b>	<b>20 777</b>	<b>21 544</b>
Planning and development		23 075						-	-	23 075	20 777	21 544
Road transport		-						-	-	-	-	-
Environmental protection		-						-	-	-	-	-
<b>Trading services</b>		<b>11 348</b>	-	-	-	-	-	-	-	<b>11 348</b>	<b>14 000</b>	<b>14 629</b>
Energy sources		11 348						-	-	11 348	14 000	14 629
Water management		-						-	-	-	-	-
Waste water management		-						-	-	-	-	-
Waste management		-						-	-	-	-	-
<b>Other</b>		<b>-</b>						<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure - Functional</b>	3	<b>60 421</b>	-	-	-	-	-	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>
<b>Funded by:</b>												
National Government		25 922						-	-	25 922	34 777	36 173
Provincial Government		33 399						(24 899)	(24 899)	8 500	-	-
District Municipality		-						-	-	-	-	-

Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)												
Transfers recognised - capital	4	59 321	-	-	-	-	-	(24 899)	(24 899)	34 422	34 777	36 173
Borrowing		-						-	-	-	-	-
Internally generated funds		1 100						1 380	1 380	2 480	200	209
<b>Total Capital Funding</b>		<b>60 421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>

Vote Description	Ref	Budget Year		Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		+1 2023/24	+2 2024/25							
<i>[Insert departmental structure etc]</i>			3	6	7	8	9	10		
<b>R thousands</b>		A	A1	D	E	F	G	H		
<b>Capital expenditure - Municipal Vote</b>										
<b>Multi-year expenditure appropriation</b>	2									
<b>Vote 1 - Executive &amp; Council</b>		-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council							-	-		
1.2 - Municipal Manager, Town Secretary and Chief Executive							-	-		
1.3 - Fleet Management							-	-		











<b>Vote 14 - Other</b>		-	-	-	-	-	-	-	-	-	-
14.5 - Regional Planning and Development											
<b>Vote 15 - Finance and Admin2</b>		-	-	-	-	-	-	-	-	-	-
15.5 - Property Services											
<b>Capital multi-year expenditure sub-total</b>		-	-	-	-	-	-	-	-	-	-
<b>Capital expenditure - Municipal Vote</b>	2										
<b>Single-year expenditure appropriation</b>											
<b>Vote 1 - Executive &amp; Council</b>		100	-	-	-	-	-	-	100	-	-



	-					-	-	-	-	-	-
3.5 - Disaster Management	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>	-	-	-	-	-	-	-	-	-	-	-
4.1 - Aged Care	-					-	-	-	-	-	-
4.2 - Animal Care and Diseases	-					-	-	-	-	-	-
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-					-	-	-	-	-	-
4.4 - Community Halls and Facilities	-					-	-	-	-	-	-
4.5 - Libraries and Archives	-					-	-	-	-	-	-
4.6 - Fire Fighting and Protection	-					-	-	-	-	-	-
4.7 - Recreational Facilities	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
<b>Vote 5 - [NAME OF VOTE 5]</b>	-	-	-	-	-	-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-
	-					-	-	-	-	-	-







10.2 - Sports Grounds and Stadiums	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
<b>Vote 11 - Energy Sources</b>	-	-	-	-	-	-	-	-	-	-
11.1 - Roads	-					-	-	-	-	-
	-					-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-					-	-	-	-	-
11.4 - Road and Traffic Regulation	-					-	-	-	-	-
11.5 - Licensing and Regulation	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-
	-					-	-	-	-	-



		-										
		-										
		-										
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-
		-										
		-										
		-										
15.5 - Property Services		-										
		-										
		-										
		-										
		-										
		-										
		-										
Capital single-year expenditure sub-total		60 421	-	-	-	-	(23 519)	(23 519)	36 902	34 977	36 382	
Total Capital Expenditure		60 421	-	-	-	-	(23 519)	(23 519)	36 902	34 977	36 382	

KZN261 eDumbe - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		

<b>ASSETS</b>												
<b>Current assets</b>												
Cash		33 244						(21 910)	(21 910)	11 334	55 916	46 329
Call investment deposits	1	-						-	-	-	-	-
Consumer debtors	1	128 628	-	-	-	-	-	(20 650)	(20 650)	107 979	171 194	214 367
Other debtors		751						18 587	18 587	19 338	11 559	12 374
Current portion of long-term receivables		-						-	-	-	-	-
Inventory		-	-	-	-	-	-	49	49	49	49	49
<b>Total current assets</b>		<b>162 623</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23 924)</b>	<b>(23 924)</b>	<b>138 699</b>	<b>238 717</b>	<b>273 119</b>
<b>Non current assets</b>												
Long-term receivables		-						-	-	-	-	-
Investments		-						-	-	-	-	-
Investment property		17 380						1 539	1 539	18 919	19 751	20 620
Investment in Associate		-						-	-	-	-	-
Property, plant and equipment	1	60 221	-	-	-	-	-	310 048	310 048	370 269	367 815	368 647
Biological		-						-	-	-	-	-
Intangible		215						(5)	(5)	210	200	209
Other non-current assets		147						-	-	147	147	147
<b>Total non current assets</b>		<b>77 963</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>311 581</b>	<b>311 581</b>	<b>389 545</b>	<b>387 914</b>	<b>389 624</b>
<b>TOTAL ASSETS</b>		<b>240 587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>287 657</b>	<b>287 657</b>	<b>528 244</b>	<b>626 631</b>	<b>662 743</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-						-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Consumer deposits		476						-	-	476	238	238
Trade and other payables		(18 285)	-	-	-	-	-	46 016	46 016	27 732	7 444	7 779
Provisions		-						24 710	24 710	24 710	-	-
<b>Total current liabilities</b>		<b>(17 808)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70 726</b>	<b>70 726</b>	<b>52 918</b>	<b>7 682</b>	<b>8 017</b>
<b>Non current liabilities</b>												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
<b>Total non current liabilities</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>(17 808)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>70 726</b>	<b>70 726</b>	<b>52 918</b>	<b>7 682</b>	<b>8 017</b>

<b>NET ASSETS</b>	2	<b>258 395</b>	-	-	-	-	-	<b>216 931</b>	<b>216 931</b>	<b>475 326</b>	<b>618 949</b>	<b>654 726</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		258 106	-	-	-	-	-	216 931	216 931	475 037	583 098	581 799
Reserves		100	-	-	-	-	-	-	-	100	100	100
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>258 206</b>	-	-	-	-	-	<b>216 931</b>	<b>216 931</b>	<b>475 138</b>	<b>583 199</b>	<b>581 900</b>

**KZN261 eDumbe - Table B7 Adjustments Budget Cash Flows -**

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		20 798						-	-	20 798	20 798	20 798
Service charges		35 600						-	-	35 600	1 600	1 600
Other revenue		26 489						6 527	6 527	33 016	5 707	5 960
Transfers and Subsidies - Operational	1	102 316						-	-	102 316	105 136	111 264
Transfers and Subsidies - Capital	1	67 901						-	-	67 901	34 777	36 173

Interest		2 987						(1 738)	(1 738)	1 249	1 249	1 249
Dividends		-						-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(167 393)						(25 756)	(25 756)	(193 149)	(175 915)	(178 334)
Finance charges		-						-	-	-	-	-
Transfers and Grants	1	-						-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>88 698</b>	-	-	-	-	-	<b>(20 967)</b>	<b>(20 967)</b>	<b>67 731</b>	<b>(6 648)</b>	<b>(1 290)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-						-	-	-	-	-
Decrease (increase) in non-current receivables	-	-						-	-	-	-	-
Decrease (increase) in non-current investments		-						-	-	-	-	-
<b>Payments</b>												
Capital assets		(60 421)						(5 260)	(5 260)	(65 682)	-	-
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(60 421)</b>	-	-	-	-	-	<b>(5 260)</b>	<b>(5 260)</b>	<b>(65 682)</b>	-	-
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-						-	-	-	-	-
Borrowing long term/refinancing		-						-	-	-	-	-
Increase (decrease) in consumer deposits		-						-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-						-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	-	-	-	-	-	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>28 276</b>	-	-	-	-	-	<b>(26 227)</b>	<b>(26 227)</b>	<b>2 049</b>	<b>(6 648)</b>	<b>(1 290)</b>
Cash/cash equivalents at the year begin:	2	4 967						7 902	7 902	12 869	15 000	2 416
Cash/cash equivalents at the year end:	2	33 243	-	-	-	-	-	(18 325)	(18 325)	14 918	8 352	1 126

KZN261 eDumbe - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	33 243	-	-	-	-	-	(18 325)	(18 325)	14 918	8 352	1 126
Other current investments > 90 days	1	1	-	-	-	-	-	(3 585)	(3 585)	(3 584)	47 563	45 203
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>33 244</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(21 910)</b>	<b>(21 910)</b>	<b>11 334</b>	<b>55 916</b>	<b>46 329</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		(20 055)	-	-	-	-	-	55 554	55 554	35 499	-	-
Unspent borrowing									-	-		
Statutory requirements									-	-		
Other working capital requirements	2	(113 388)	-					(15 550)	(15 550)	(128 938)	(52 429)	(62 808)
Other provisions									-	-		
Long term investments committed		-	-					-	-	-	-	-
Reserves to be backed by cash/investments		-	-					-	-	-	-	-
<b>Total Application of cash and investments:</b>		<b>(133 443)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40 004</b>	<b>40 004</b>	<b>(93 439)</b>	<b>(52 429)</b>	<b>(62 808)</b>
<b>Surplus(shortfall)</b>		<b>166 687</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(61 914)</b>	<b>(61 914)</b>	<b>104 773</b>	<b>108 344</b>	<b>109 137</b>

References

KZN261 eDumbe - Table B9 Asset Management -



Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		7	8	9	10	11	12	13	14			
R thousands	A	A1	B	C	D	E	F	G	H			
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	60 221	-	-	-	-	-	(23 519)	(23 519)	36 702	34 777	36 173
Roads Infrastructure		15 768	-	-	-	-	-	-	-	15 768	20 777	21 544
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 348	-	-	-	-	-	-	-	11 348	14 000	14 629
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		27 115	-	-	-	-	-	-	-	27 115	34 777	36 173
Community Facilities		5 355	-	-	-	-	-	-	-	5 355	-	-
Sport and Recreation Facilities		26 851	-	-	-	-	-	(24 899)	(24 899)	1 952	-	-
Community Assets		32 206	-	-	-	-	-	(24 899)	(24 899)	7 307	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	800	-	-	-	-	-	(620)	(620)	180	-	-	-
Machinery and Equipment	100	-	-	-	-	-	-	-	100	-	-	-
Transport Assets	-	-	-	-	-	-	2 000	2 000	2 000	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	<u>2</u> 200	-	-	-	-	-	-	-	200	200	209	-
<i>Roads Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-

		-										
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		200	-	-	-	-	-	-	-	200	200	209
Intangible Assets		200	-	-	-	-	-	-	-	200	200	209
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
	-											
<b>Total Upgrading of Existing Assets to be adjusted</b>	<b>2a</b>	-	-	-	-	-	-	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure to be adjusted</b>	-	4	60 421	-	-	-	-	(23 519)	(23 519)	36 902	34 977	36 382
Roads Infrastructure	-	-	15 768	-	-	-	-	-	-	15 768	20 777	21 544

<i>Storm water Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>	11 348	-	-	-	-	-	-	-	-	11 348	14 000	14 629
<i>Water Supply Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>	-	-	-	-	-	-	-	-	-	-	-	-
Infrastructure	27 115	-	-	-	-	-	-	-	-	27 115	34 777	36 173
Community Facilities	5 355	-	-	-	-	-	-	-	-	5 355	-	-
Sport and Recreation Facilities	26 851	-	-	-	-	-	(24 899)	(24 899)	1 952	-	-	-
Community Assets	32 206	-	-	-	-	-	(24 899)	(24 899)	7 307	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	200	-	-	-	-	-	-	-	200	200	200	209
Intangible Assets	200	-	-	-	-	-	-	-	200	200	200	209
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	800	-	-	-	-	-	(620)	(620)	180	-	-	-
Machinery and Equipment	100	-	-	-	-	-	-	-	100	-	-	-
Transport Assets	-	-	-	-	-	-	2 000	2 000	2 000	-	-	-

Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE to be adjusted</b>	<b>4</b>	<b>60 421</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(23 519)</b>	<b>(23 519)</b>	<b>36 902</b>	<b>34 977</b>	<b>36 382</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>642</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>310 519</b>	<b>310 519</b>	<b>329 160</b>	<b>327 175</b>	<b>327 489</b>
<i>Roads Infrastructure</i>		-	-	-	-	-	-	129 344	129 344	129 344	129 344	129 344
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		100	-	-	-	-	-	-	-	100	-	-
Infrastructure		100	-	-	-	-	-	129 344	129 344	129 444	129 344	129 344
Community Assets		-	-	-	-	-	-	121 110	121 110	121 110	121 110	121 110
Heritage Assets		147	-	-	-	-	-	-	-	147	147	147
		-	#NAME?	-	-	-	-	-	-	-	-	-
		-	#NAME?	-	-	-	-	-	-	-	-	-
Investment properties		17 380	-	-	-	-	-	1 539	1 539	18 919	19 751	20 620
		-	#NAME?	-	-	-	-	-	-	-	-	-
		-	#NAME?	-	-	-	-	-	-	-	-	-
Other Assets		400	-	-	-	-	-	(3 243)	(3 243)	(2 843)	(3 371)	(3 935)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
		-	#NAME?	-	-	-	-	-	-	-	-	-

		-	#NAME?					-			-	-
Intangible Assets		215						(5)	(5)	210	200	209
Computer Equipment		-						-	-	-	-	-
Furniture and Office Equipment		400						(220)	(220)	180	-	-
Machinery and Equipment		-						24 763	24 763	24 763	24 763	24 763
Transport Assets		-						2 000	2 000	2 000	-	-
Land		-						35 230	35 230	35 230	35 230	35 230
Zoo's, Marine and Non-biological Animals		-						-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<sup>18</sup> 642	-	-	-	-	-	<b>310 519</b>	<b>310 519</b>	<b>329 160</b>	<b>327 175</b>	<b>327 489</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<u>Depreciation &amp; asset impairment</u>		12 006	-	-	-	-	-	-	-	12 006	12 534	13 098
<u>Repairs and Maintenance by asset class</u>	3	<b>8 767</b>	-	-	-	-	-	<b>500</b>	<b>500</b>	<b>9 267</b>	<b>9 153</b>	<b>9 565</b>
<i>Roads Infrastructure</i>		3 937	-	-	-	-	-	1 000	1 000	4 937	4 110	4 295
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2 644	-	-	-	-	-	-	-	2 644	2 760	2 885
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		740	-	-	-	-	-	-	-	740	773	807
<b>Infrastructure</b>		<b>7 321</b>	-	-	-	-	-	<b>1 000</b>	<b>1 000</b>	<b>8 321</b>	<b>7 643</b>	<b>7 987</b>
Community Facilities		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-	-	-

Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	1 258	-	-	-	-	-	(500)	(500)	758	1 313	1 372	
Housing	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	1 258	-	-	-	-	-	(500)	(500)	758	1 313	1 372	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	189	-	-	-	-	-	-	-	189	197	206	
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>	<b>20 773</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>500</b>	<b>21 273</b>	<b>21 687</b>	<b>22 663</b>	
<i>Renewal and upgrading of Existing Assets as % of total capex</i>	0.3%	0.0%							0.5%	0.6%	0.6%	
<i>Renewal and upgrading of Existing Assets as % of deprecn"</i>	1.7%	0.0%							1.7%	1.6%	1.6%	
<i>R&amp;M as a % of PPE</i>	47.0%	0.0%							2.8%	2.8%	2.9%	
<i>Renewal and upgrading and R&amp;M as a % of PPE</i>	48.1%	0.0%							2.9%	2.9%	3.0%	

KZN261 eDumbe - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -



Description	Ref	Budget Year 2022/23									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
<b>R thousands</b>		A	A1	B	C	D	E	F	G	H		
<b>REVENUE ITEMS</b>												
<b>Property rates</b>												
Total Property Rates		32 006						-	-	32 006	33 414	34 917
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		1 102						-	-	1 102	1 151	1 203
<b>Net Property Rates</b>		<b>30 903</b>	-	-	-	-	-	-	-	<b>30 903</b>	<b>32 263</b>	<b>33 715</b>
<b>Service charges - electricity revenue</b>												
Total Service charges - electricity revenue		44 360						320	320	44 680	46 646	48 745
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		200						(130)	(130)	70	73	76
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - electricity revenue</b>		<b>44 160</b>	-	-	-	-	-	<b>450</b>	<b>450</b>	<b>44 610</b>	<b>46 573</b>	<b>48 669</b>
<b>Service charges - water revenue</b>												
Total Service charges - water revenue		-						-	-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-						-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - water revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service charges - sanitation revenue</b>												
Total Service charges - sanitation revenue		-						-	-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-						-	-	-	-	-

<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - sanitation revenue</b>		-	-	-	-	-	-	-	-	-	-	-
<b><u>Service charges - refuse revenue</u></b>												
Total refuse removal revenue		9 671					-	-	9 671	10 097	10 551	
Total landfill revenue		-					-	-	-	-	-	
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		6 744					-	-	6 744	7 041	7 358	
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-	-	-	-	
<b>Net Service charges - refuse revenue</b>		<b>2 927</b>	-	-	-	-	-	-	<b>2 927</b>	<b>3 056</b>	<b>3 193</b>	
<b><u>Other Revenue By Source</u></b>												
<i>Fuel Levy</i>		-					-	-	-	-	-	
<i>Other Revenue</i>		1 182					3 949	3 949	5 130	1 403	1 466	
<b>Total 'Other' Revenue</b>	1	<b>1 182</b>	-	-	-	-	<b>3 949</b>	<b>3 949</b>	<b>5 130</b>	<b>1 403</b>	<b>1 466</b>	
<b><u>EXPENDITURE ITEMS</u></b>												
<b><u>Employee related costs</u></b>												
Basic Salaries and Wages		49 637					1 860	1 860	51 497	52 399	54 726	
Pension and UIF Contributions		8 194					160	160	8 354	8 701	9 092	
Medical Aid Contributions		4 445					(1 452)	(1 452)	2 993	3 116	3 256	
Overtime		1 438					(220)	(220)	1 218	1 272	1 329	
Performance Bonus		4 606					(1 829)	(1 829)	2 777	2 896	3 027	
Motor Vehicle Allowance		2 519					155	155	2 674	2 760	2 866	
Cellphone Allowance		449					43	43	491	509	531	
Housing Allowances		747					(275)	(275)	473	480	492	
Other benefits and allowances		12					1 849	1 849	1 862	1 942	2 029	
Payments in lieu of leave		622					(157)	(157)	465	486	508	
Long service awards		165					-	-	165	172	180	
Post-retirement benefit obligations	4	-					100	100	100	104	109	
<b>sub-total</b>		<b>72 836</b>	-	-	-	-	<b>233</b>	<b>233</b>	<b>73 070</b>	<b>74 837</b>	<b>78 145</b>	
<i>Less: Employees costs capitalised to PPE</i>		-					-	-	-	-	-	
<b>Total Employee related costs</b>	1	<b>72 836</b>	-	-	-	-	<b>233</b>	<b>233</b>	<b>73 070</b>	<b>74 837</b>	<b>78 145</b>	

<b>Depreciation &amp; asset impairment</b>													
		12 006							-	-	12 006	12 534	13 098
		-							-	-	-	-	-
		-							-	-	-	-	-
		<b>12 006</b>	-	-	-	-	-	-	-	-	<b>12 006</b>	<b>12 534</b>	<b>13 098</b>
	1												
<b>Bulk purchases</b>													
		40 023						(5 220)	(5 220)	34 802	38 143	41 805	
		<b>40 023</b>	-	-	-	-	-	<b>(5 220)</b>	<b>(5 220)</b>	<b>34 802</b>	<b>38 143</b>	<b>41 805</b>	
	1												
<b>Transfers and grants</b>													
		-							-	-	-	-	-
		-							-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		<b>17 045</b>						(2 463)	(2 463)	14 582	16 751	17 505	
		3 200						3 162	3 162	6 362	5 753	6 012	
		8 820						500	500	9 320	9 208	9 622	
		<b>29 065</b>	-	-	-	-	-	<b>1 198</b>	<b>1 198</b>	<b>30 263</b>	<b>31 712</b>	<b>33 139</b>	
		<b>1 258</b>						(735)	(735)	523	546	570	
		-						-	-	-	-	-	
		1 503						140	140	1 643	1 570	1 640	
		14 097						3 212	3 212	17 310	16 103	16 828	
		<b>16 858</b>	-	-	-	-	-	<b>2 617</b>	<b>2 617</b>	<b>19 476</b>	<b>18 218</b>	<b>19 038</b>	
	1												
<b>Repairs and Maintenance by Expenditure Item</b>													
									-	-			
									-	-			
		8 767								8 767	9 153	9 565	
									-	-			
		<b>8 767</b>	-	-	-	-	-	-	-	<b>8 767</b>	<b>9 153</b>	<b>9 565</b>	
	15												

<b>Inventory Consumed</b>	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		189	-	-	-	-	-	-	-	189	197	206
<b>Total Inventory Consumed &amp; Other Material</b>		189	-	-	-	-	-	-	-	189	197	206

**The Monthly Financial Performance by Revenue Source municipality have managed to collect as per below.**

SOURCE OF REVENUE	ORIGINAL BUDGET	ADJUSTED BUDGET	FINAL APPROVED BUDGET	COMMENTS
Rates	30 903 000.00	-	<b>30 903 000</b>	<i>The municipality did not adjust the property rates because during the mid-year it was sitting at 50 percent and treasury was advice to downing this because it was not achieved the 50 % on section 71 reports of which we are taking noted that the reconciliation between data string be reviewed before submitted to treasury. JNL will be processed to correct this line item.</i>
Electricity	44 160 000.00	450 000	<b>44 610 000</b>	<i>The municipality did not adjust this line. Furthermore, the revenue stream on items is affected by the Eskom load shedding and the project of implementing new meter in a Location of eDumbe has been rolling out to put the new meters Furthermore we anticipated increase in revenue on last six month.</i>
Refuse	2 927 169.28	-	<b>2 927 169.28</b>	<i>The Municipality did not adjust the revenue on this item. The Department of Finance they are bees with reconciliation on this line item.</i>

<i>Fines</i>	3 228 000.00	-	<b>3 228 000</b>	<i>This was affected because the Municipality did not issue the ticket on other Month on a first quarter it was due to delayed deliveries books. The traffic department has acknowledged that the downing of this line.</i>
<i>Licenses and permits</i>	1 842 000.00	-	<b>1 842 000.00</b>	<i>The productivity it affected by load shedding and Municipality has agreed to order the Generated. The line item was not adjusted for anticipated that next six month to achieved this revenue .</i>
<i>Rental From Fixed Assets</i>	1 928 580.00	-	<b>1 928 580</b>	<i>The different on this item was by the rental of office that IEC and Zululand District still not paid the whole amount. Revenue will be sending letter of disconnections letter to the ZDM and IEC and this account be hand over for collection.</i>
<i>Interest earned – External investments</i>	1 249 000.00	-	<b>1 249 000</b>	<i>This item was based on previous year collection of which we were anticipated to collect this amount in a first six month, but we did not decrease or increase this line items.</i>
<i>Interest earned – outstanding debtors</i>	6 952 000.00	3 013 000	<b>9 965 000</b>	<i>During the assessment it was noted this line was bill more than the anticipated as result this was increase with an amount of three million that anticipated to be for next 6 month.</i>
<i>Transfers and subsidies</i>	97 923 000.00	13 990 000	<b>111 913 000</b>	<i>The Municipality has received most of the amount from National and Provincial allocation Dora gazetted that is why we have more than what is anticipated that is good for Municipality. And the Municipality did receive Grant from COGTA of R 10 600 000 for Roads and Robots and other from the Department of EDTEA for 1000 000.reallation by provincial treasury grant</i>
<i>Other</i>	1 182 000.00	3 949 000	<b>5 131 000.00</b>	<i>The Council take resolution to disposed the land that was not included in a original budget and this is included in a adjustment budget .See attached resolution.</i>

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SOURCE OF EXPENDITURE	ORIGINAL BUDGET	Adjusted Budget	Final Approved	COMMENTS
Employee related costs	72 836 000.00	233 000	<b>73 070 000</b>	<i>The employee related cost was adjusted according to the expenditure incurred for the past six month and for next six eDumbe local Municipality need cut off on overtime , Travel expense and accommodation.</i>
Remuneration of councilors	7 473 000	631 000	<b>8 104 000</b>	<i>The variance on Council Allowance was cause by Late approval from Cogta of which was back pay that was to be paid to previous Councilors,</i>
Debt impairment	7 384 000.00	1 400 000	<b>8 784 000</b>	<i>The debt impairment increases because the was omitted on original budget of Bad debt written off its was considered on a adjustment budget in to avoid the untheorized expenditure on this line items.</i>
Depreciation & Asset impairment	12 006 000.00	-	<b>12 006 000.00</b>	<i>The Depreciation and Asset is calculated at year end, but municipality need to calculate this on monthly base going forward We are on process of implementing the Module of Asset so that the depreciation going forward.</i>
Bulk purchases - electricity	40 023 000.00	5 220 000	<b>34 991 000</b>	<i>The Eskom was budget with inclusive of vat on the original budget and on adjustment the vat exclusive amount was put on vat vote as per circular 13 and of MSCOA the Municipality was budget, this amount exclusive of vat. Amount of five million will be on vat account.</i>
Contracted services	29 065 000.00	1 198 000	<b>30 263 000</b>	<i>The contracted service Municipality was adjusted increase of an amount of R 1.1 million for vote was overspent on</i>

				<i>first six month. Furthermore, includes the Repairs and Maintenance of Roads as Edumbe has been having the Rain that cause damage on our road.</i>
Inventory consumed	189 000	-	<b>189 000</b>	<i>The line was not adjusted</i>
Transfers & subsidies	1 003 000.00	(1 003 000.00)	<b>0</b>	<i>This line was adjusted since there was no expenditure on for the first six month and reallocated the budget.</i>
Other expenditure	16 858 000.00	2 617 000	<b>19 476 000</b>	<i>The other expenditure was increase because it was the correction of vote as it was overspent during the six months, and some were relocated budget. Also, auditor general, Telephone and Fuel</i>

### Capital Adjustment Budget

- *During the mid-year budget and performance assessment process, it was identified that the approved capital budget had to be adjusted to make necessary amendments to various projects to accelerate progress on the priorities identified. Taking all proposed adjustments into consideration, will result in the current approved capital budget of R 64 million decreasing by 61% with R24 899 000 grant from human settlement which anticipated not get this grant, however, should this grant be paid by human settlement the Municipality will be do special adjustment. The proposed adjusted capital budget for 2022/2023 will be R 36 902 eDumbe vested most of the 2022/2023 capital budget in infrastructure services. This investment is needed to ensure effective service delivery for our people and to ensure that bulk services are available to support development. Additional of an amount of R 1380 000 million for tip truck that was bought during this period be is included on a adjustment. Small Town Rehabilitation additional from Cogta grant that was at last year und financial year that was not counted in a original budget but this included in a adjustment budget from R10 600 000*

### Contracted services.

- *The contracted service Municipality was adjusted increase of an amount of R 1.1 million for vote was overspent on first six month. Furthermore, includes the Repairs and Maintenance of Roads as Edumbe has been having the Rain that cause*

*damage on our road. As result we must adjust the expenditure to avoid the untheorized expenditure. Due to service delivery demands Fuel usage Increased by R1 562 000 from R1 300 000 to a total of R2 862 000*

### **Operational Expenditure Budget**

*Various line items were adjusted due to requests received from user departments and operational pressure to increase efficiencies. There are line items where we noted an overspending when compared to the year-to date budget and we anticipate that additional funds will be required, over and above those already included and approved in the annual budget. Additional funds were requested for the following expenditure line items: Outsourced Services: Security Services: A budget has not increase due to shortage of cash when we prepared the adjustment budget been requested for the security services.*



**Bulk Purchase**

*Bulk purchases are directly informed by the purchase of electricity from Eskom. The guideline for the tariffs charge increases has been approved by NERSA for municipalities at 6.23% considering the approval made by NERSA for Eskom increases on electricity. Bulk purchases are increased by about R 5million due to escalating invoices received from Eskom and continuity increase in electricity distribution losses. And must be considered the demand charge that Eskom Charge during winter season.*

▪ **Repairs and maintenance of assets**

- *This has become a challenge when it comes to the disclosure of the amount to be spent on the repairs and maintenance of the assets. This is because the repairs and maintenance portion include the portion of salaries of employees which are involved on the repairs and maintenance. The repairs and maintenance budgeted for 2022/23 financial year per item is as follows excluding the salaries portion. Althou the Municipality have the backlogs in terms of Projects that are not completed on time and challenges in of finance to complete such project and as Rural Municipality we don't have financial muscle for the project hance we dependant on Grant s as resulted the budget for repairs and Maintance percentage its far from the Norm of 8% as Municipality we sat on 2.8% which is far below the Norm in terms of the Asset. Increase the line base on the fact that road Maintance having damage by Road's budget for current period. Road Maintenance: Unforeseen heavy rains that ravaged our roads called for unexpected increases in the maintenance budget, hence the in operational expenditure.*

**KZN261 eDumbe - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -**

Description	Ref	Budget Year 2022/23									Budget Year +1 2023/24	Budget Year +2 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>												
-												
<b>Infrastructure</b>		7 321	-	-	-	-	-	1 000	1 000	8 321	7 643	7 987
Roads Infrastructure		3 937	-	-	-	-	-	1 000	1 000	4 937	4 110	4 295
Roads		3 937	-	-	-	-	-	1 000	1 000	4 937	4 110	4 295
Electrical Infrastructure		2 644	-	-	-	-	-	-	-	2 644	2 760	2 885
LV Networks		2 644	-	-	-	-	-	-	-	2 644	2 760	2 885
Information and Communication Infrastructure		740	-	-	-	-	-	-	-	740	773	807

<i>Capital Spares</i>		740						-	-	740	773	807
<b>Community Assets</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>		1 258	-	-	-	-	-	(500)	(500)	758	1 313	1 372
Operational Buildings		1 258	-	-	-	-	-	(500)	(500)	758	1 313	1 372
<i>Municipal Offices</i>		1 258						(500)	(500)	758	1 313	1 372
<b>Transport Assets</b>		189	-	-	-	-	-	-	-	189	197	206
Transport Assets		189						-	-	189	197	206
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	1	8 767	-	-	-	-	-	500	500	9 267	9 153	9 565

**Free Basic Services: Basic Social Services Package**

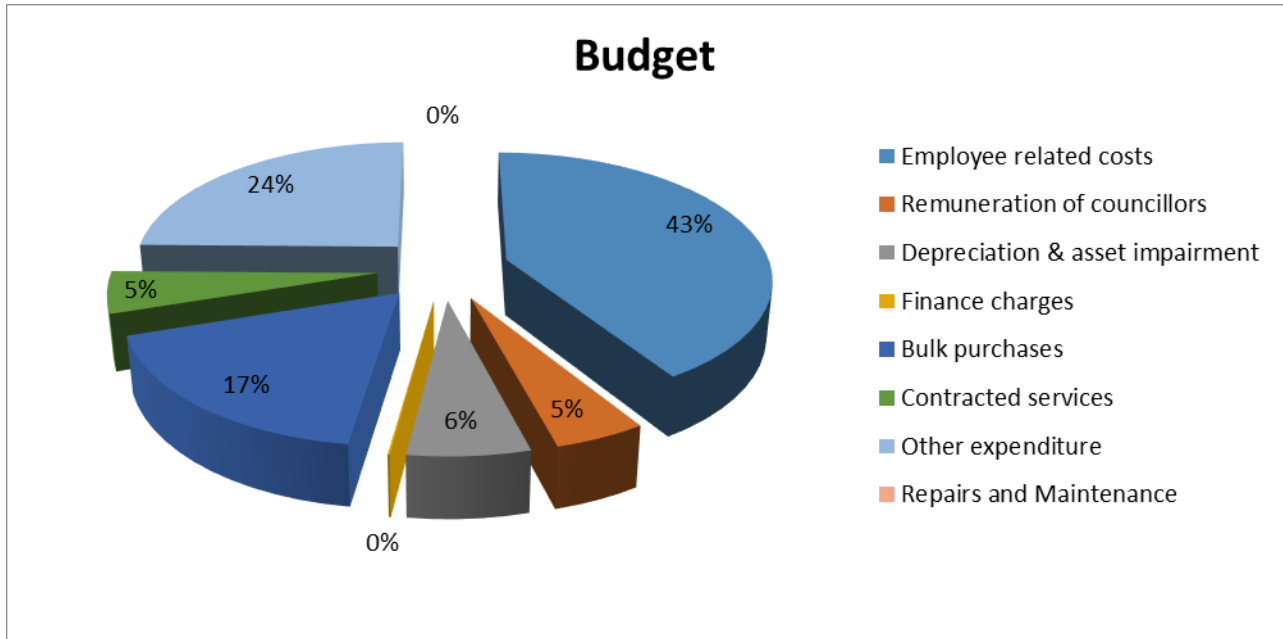
*The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services, the households are required to register in terms of the eDumbe Local Municipality's Indigent Policy. Detail relating to free services, cost of free basis services, revenue lost owing to free basic services as well as basic service delivery measurement is contained in Table 27 MBRR A10 (Basic Service Delivery Measurement). The municipality is currently providing the free basic electricity to rural household and the municipality pay Eskom for the provision of the free basic electricity since the license holder is Eskom.*

*The budgeted amount for FBE has been included on the bulk purchases for electricity. And we have indigent policy for eDumbe Municipality.*

**Depreciation**

*This is a non-cash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The depreciation and impairment of assets has been budgeted at R 20 790 000 for 2022/23 financial year we did not increase this financial.*

*The following table/ chart give a breakdown of the main expenditure categories for the 2022/23 financial year.*



Your Ref.:

**OFFICE OF THE MUNICIPAL MANAGER**

- **Quality Certificate**

I, JFK Khumalo, Municipal Manager of eDumbe Municipality, hereby certify that the Adjustments Budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act.

PRINT NAME

**JOHN FK KHUMALO**

MUNICIPAL MANAGER OF

**EDUMBE MUNICIPALITY (KZN261)**

SIGNATURE

Signed hard.

DATE

**28 February 2023**