

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1



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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Kgomotso Baloyi
National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2026/27

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive & Council	Vote 1 Executive & Council		1
Vote 2 - Finance and Admin	1.1 Mayor and Council	1.1 - Mayor and Council	11
Vote 3 - Internal Audit	1.2 Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive	12
Vote 4 - Community and Social Services	1.3 Fleet Management	1.3 - Fleet Management	13
Vote 5 - [NAME OF VOTE 5]	1.4 [Name of sub-vote]	1.4 - [Name of sub-vote]	14
Vote 6 - Public Safety	1.5 [Name of sub-vote]	1.5 - [Name of sub-vote]	15
Vote 7 - Housing	1.6 [Name of sub-vote]	1.6 - [Name of sub-vote]	16
Vote 8 - Health	1.7 [Name of sub-vote]	1.7 - [Name of sub-vote]	17
Vote 9 - Planning & Development	1.8 [Name of sub-vote]	1.8 - [Name of sub-vote]	18
Vote 10 - Road Transport	1.9 [Name of sub-vote]	1.9 - [Name of sub-vote]	19
Vote 11 - Energy Sources	1.10 [Name of sub-vote]	1.10 - [Name of sub-vote]	110
Vote 12 - [NAME OF VOTE 12]	Vote 2 Finance and Admin		2
Vote 13 - Waste Management	2.1 Administrative and Corporate Support	2.1 - Administrative and Corporate Support	21
Vote 14 - Other	2.2 Asset Management	2.2 - Asset Management	22
Vote 15 - Finance and Admin2	2.3 Finance	2.3 - Finance	23
	2.4 Human Resources	2.4 - Human Resources	24
	2.5 Information Technology	2.5 - Information Technology	25
	2.6 Legal Services	2.6 - Legal Services	26
	2.7 [Name of sub-vote]	2.7 - [Name of sub-vote]	27
	2.8 [Name of sub-vote]	2.8 - [Name of sub-vote]	28
	2.9 [Name of sub-vote]	2.9 - [Name of sub-vote]	29
	2.10 [Name of sub-vote]	2.10 - [Name of sub-vote]	210
	Vote 3 Internal Audit		3
	3.1 [Name of sub-vote]	3.1 - [Name of sub-vote]	31
	3.2 [Name of sub-vote]	3.2 - [Name of sub-vote]	32
	3.3 [Name of sub-vote]	3.3 - [Name of sub-vote]	33
	3.4 [Name of sub-vote]	3.4 - [Name of sub-vote]	34
	3.5 Disaster Management	3.5 - Disaster Management	35
	3.6 [Name of sub-vote]	3.6 - [Name of sub-vote]	36
	3.7 [Name of sub-vote]	3.7 - [Name of sub-vote]	37
	3.8 [Name of sub-vote]	3.8 - [Name of sub-vote]	38
	3.9 [Name of sub-vote]	3.9 - [Name of sub-vote]	39
	3.10 [Name of sub-vote]	3.10 - [Name of sub-vote]	310
	Vote 4 Community and Social Services		4
	4.1 Aged Care	4.1 - Aged Care	41
	4.2 Animal Care and Diseases	4.2 - Animal Care and Diseases	42
	4.3 Cemeteries, Funeral Parlours and Crematoriums	4.3 - Cemeteries, Funeral Parlours and Crematoriums	43
	4.4 Community Halls and Facilities	4.4 - Community Halls and Facilities	44
	4.5 Libraries and Archives	4.5 - Libraries and Archives	45
	4.6 Fire Fighting and Protection	4.6 - Fire Fighting and Protection	46
	4.7 Recreational Facilities	4.7 - Recreational Facilities	47
	4.8 [Name of sub-vote]	4.8 - [Name of sub-vote]	48
	4.9 [Name of sub-vote]	4.9 - [Name of sub-vote]	49
	4.10 [Name of sub-vote]	4.10 - [Name of sub-vote]	410
	Vote 5 [NAME OF VOTE 5]		5
	5.1 [Name of sub-vote]	5.1 - [Name of sub-vote]	51
	5.2 [Name of sub-vote]	5.2 - [Name of sub-vote]	52
	5.3 [Name of sub-vote]	5.3 - [Name of sub-vote]	53
	5.4 [Name of sub-vote]	5.4 - [Name of sub-vote]	54
	5.5 [Name of sub-vote]	5.5 - [Name of sub-vote]	55
	5.6 [Name of sub-vote]	5.6 - [Name of sub-vote]	56
	5.7 [Name of sub-vote]	5.7 - [Name of sub-vote]	57
	5.8 [Name of sub-vote]	5.8 - [Name of sub-vote]	58
	5.9 [Name of sub-vote]	5.9 - [Name of sub-vote]	59
	5.10 [Name of sub-vote]	5.10 - [Name of sub-vote]	510
	Vote 6 Public Safety		6
	6.1 [Name of sub-vote]	6.1 - [Name of sub-vote]	61
	6.2 [Name of sub-vote]	6.2 - [Name of sub-vote]	62
	6.3 Public Toilets	6.3 - Public Toilets	63
	6.4 [Name of sub-vote]	6.4 - [Name of sub-vote]	64
	6.5 [Name of sub-vote]	6.5 - [Name of sub-vote]	65
	6.6 [Name of sub-vote]	6.6 - [Name of sub-vote]	66
	6.7 [Name of sub-vote]	6.7 - [Name of sub-vote]	67
	6.8 [Name of sub-vote]	6.8 - [Name of sub-vote]	68
	6.9 [Name of sub-vote]	6.9 - [Name of sub-vote]	69
	6.10 [Name of sub-vote]	6.10 - [Name of sub-vote]	610
	Vote 7 Housing		7
	7.1 [Name of sub-vote]	7.1 - [Name of sub-vote]	71
	7.2 Solid Waste Removal	7.2 - Solid Waste Removal	72
	7.3 [Name of sub-vote]	7.3 - [Name of sub-vote]	73
	7.4 [Name of sub-vote]	7.4 - [Name of sub-vote]	74
	7.5 [Name of sub-vote]	7.5 - [Name of sub-vote]	75
	7.6 [Name of sub-vote]	7.6 - [Name of sub-vote]	76
	7.7 [Name of sub-vote]	7.7 - [Name of sub-vote]	77
	7.8 [Name of sub-vote]	7.8 - [Name of sub-vote]	78
	7.9 [Name of sub-vote]	7.9 - [Name of sub-vote]	79
	7.10 [Name of sub-vote]	7.10 - [Name of sub-vote]	710
	Vote 8 Health		8
	8.1 [Name of sub-vote]	8.1 - [Name of sub-vote]	81
	8.2 Electricity	8.2 - Electricity	82
	8.3 [Name of sub-vote]	8.3 - [Name of sub-vote]	83
	8.4 [Name of sub-vote]	8.4 - [Name of sub-vote]	84
	8.5 [Name of sub-vote]	8.5 - [Name of sub-vote]	85
	8.6 [Name of sub-vote]	8.6 - [Name of sub-vote]	86
	8.7 [Name of sub-vote]	8.7 - [Name of sub-vote]	87
	8.8 [Name of sub-vote]	8.8 - [Name of sub-vote]	88
	8.9 [Name of sub-vote]	8.9 - [Name of sub-vote]	89
	8.10 [Name of sub-vote]	8.10 - [Name of sub-vote]	810
	Vote 9 Planning & Development		9
	9.1 Economic Development/Planning	9.1 - Economic Development/Planning	91
	9.2 Town Planning, Building Regulations and Enforcement, and City Engineer	9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer	92
	9.3 Corporate Wide Strategic Planning (IDPs, LEDs)	9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	93
	9.4 Project Management Unit	9.4 - Project Management Unit	94
	9.5 Central City Improvement District	9.5 - Central City Improvement District	95
	9.6 Development Facilitation	9.6 - Development Facilitation	96
	9.7 [Name of sub-vote]	9.7 - [Name of sub-vote]	97
	9.8 [Name of sub-vote]	9.8 - [Name of sub-vote]	98
	9.9 [Name of sub-vote]	9.9 - [Name of sub-vote]	99
	9.10 [Name of sub-vote]	9.10 - [Name of sub-vote]	910
	Vote 10 Road Transport		10
	10.1 [Name of sub-vote]	10.1 - [Name of sub-vote]	101
	10.2 Sports Grounds and Stadiums	10.2 - Sports Grounds and Stadiums	102
	10.3 [Name of sub-vote]	10.3 - [Name of sub-vote]	103
	10.4 [Name of sub-vote]	10.4 - [Name of sub-vote]	104
	10.5 [Name of sub-vote]	10.5 - [Name of sub-vote]	105
	10.6 [Name of sub-vote]	10.6 - [Name of sub-vote]	106
	10.7 [Name of sub-vote]	10.7 - [Name of sub-vote]	107
	10.8 [Name of sub-vote]	10.8 - [Name of sub-vote]	108
	10.9 [Name of sub-vote]	10.9 - [Name of sub-vote]	109
	10.10 [Name of sub-vote]	10.10 - [Name of sub-vote]	1010
	Vote 11 Energy Sources		11
	11.1 Roads	11.1 - Roads	111
	11.2 [Name of sub-vote]	11.2 - [Name of sub-vote]	112
	11.3 Police Forces, Traffic and Street Parking Control	11.3 - Police Forces, Traffic and Street Parking Control	113
	11.4 Road and Traffic Regulation	11.4 - Road and Traffic Regulation	114
	11.5 Licensing and Regulation	11.5 - Licensing and Regulation	115
	11.6 [Name of sub-vote]	11.6 - [Name of sub-vote]	116
	11.7 [Name of sub-vote]	11.7 - [Name of sub-vote]	117
	11.8 [Name of sub-vote]	11.8 - [Name of sub-vote]	118
	11.9 [Name of sub-vote]	11.9 - [Name of sub-vote]	119
	11.10 [Name of sub-vote]	11.10 - [Name of sub-vote]	1110
	Vote 12 [NAME OF VOTE 12]		12
	12.1 [Name of sub-vote]	12.1 - [Name of sub-vote]	121
	12.2 [Name of sub-vote]	12.2 - [Name of sub-vote]	122
	12.3 [Name of sub-vote]	12.3 - [Name of sub-vote]	123
	12.4 [Name of sub-vote]	12.4 - [Name of sub-vote]	124
	12.5 [Name of sub-vote]	12.5 - [Name of sub-vote]	125
	12.6 [Name of sub-vote]	12.6 - [Name of sub-vote]	126
	12.7 [Name of sub-vote]	12.7 - [Name of sub-vote]	127

12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	128
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	129
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	1210
Vote 13 Waste Management			
13.1	Housing	13.1 - Housing	131
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	132
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	133
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	134
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	135
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	136
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	137
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	138
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	139
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	1310
Vote 14 Other			
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]	141
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]	142
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	143
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	144
14.5	Regional Planning and Development	14.5 - Regional Planning and Development	145
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	146
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	147
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	148
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	149
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	1410
Vote 15 Finance and Admin2			
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	151
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	152
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	153
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	154
15.5	Property Services	15.5 - Property Services	155
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	156
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	157
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	158
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	159
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	1510

KZN261 eDumbe - Contact Information

A. GENERAL INFORMATION

Municipality	KZN261 eDumbe
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

Set name on 'Instructions' sheet
 1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private bag x308
City / Town	Paulpietersburg
Postal Code	3180
Street address	
Building	
Street No. & Name	10 hoog street
City / Town	Paulpietersburg
Postal Code	3180
General Contacts	
Telephone number	035 580 1421
Fax number	035 580 1141

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title	Mrs	Title	Miss
Name	DJ Nhlengethwa	Name	S Zisongo
Telephone number	034 995 1650	Telephone number	034 995 1650
Cell number	082 943 4704	Cell number	076 286 0872
Fax number	034 995 1192	Fax number	034 995 1192
E-mail address	nhlengethwadj@edumbe.gov.za	E-mail address	zisongos@edumbe.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Cllr M S Mkhabela	Name	F Kunene
Telephone number	034 995 1650	Telephone number	034 995 1650
Cell number	076 801 1134	Cell number	072 471 5538
Fax number	034 995 1192	Fax number	034 995 1192
E-mail address		E-mail address	kunenef@edumbe.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title	Mr	Title	Mr
Name	Cllr SJ Kunene	Name	N Zulu
Telephone number	0349951650	Telephone number	034 995 1650
Cell number	0796174916	Cell number	072 570 3255
Fax number	0349951192	Fax number	034 995 1192
E-mail address		E-mail address	zulun@edumbe.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title	Mr	Title	Miss
Name	VB Mbatha	Name	NW Sifa
Telephone number	349 951 650	Telephone number	349 951 650
Cell number	781 406 492	Cell number	793 911 397
Fax number	349 951 192	Fax number	349 951 192
E-mail address	mbathav@edumbe.gov.za	E-mail address	mm@edumbe.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title	Mr	Title	Miss
Name	MK Dloomo	Name	JJ Khumalo
Telephone number	349 951 650	Telephone number	349 951 650
Cell number	613 990 172	Cell number	715 093 996
Fax number	349 951 192	Fax number	349 951 192
E-mail address	sibiyas@edumbe.gov.za	E-mail address	cfo@edumbe.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Miss	Title	
Name	LC Shabangu	Name	
Telephone number	0349951650	Telephone number	
Cell number	0837199532	Cell number	
Fax number	0349951192	Fax number	
E-mail address	shabangul@edumbe.gov.za	E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title	Mr	Title	
Name	NH Kunene	Name	
Telephone number	034 995 1650	Telephone number	
Cell number	073 736 7593	Cell number	
Fax number	034 995 1192	Fax number	
E-mail address	kunenen@edumbe.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN261 eDumbe - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
Governance and administration		99 234	198 924	142 782	179 743	177 948	177 948	176 055	190 800	202 494
Executive and council		13 954	14 854	15 629	15 558	17 558	17 558	17 300	17 238	18 417
Finance and administration		85 279	184 069	127 154	164 184	160 389	160 389	158 755	173 562	184 077
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		22 032	24 640	27 489	24 691	35 712	35 712	33 532	24 046	25 533
Community and social services		22 028	24 626	27 479	24 682	35 692	35 692	24 194	24 024	25 511
Sport and recreation		4	14	10	9	20	20	9 339	21	22
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		87 070	67 858	61 822	62 356	63 156	63 156	72 367	63 353	66 716
Planning and development		84 126	65 356	60 022	60 332	61 132	61 132	69 985	60 893	64 177
Road transport		2 944	2 503	1 800	2 024	2 024	2 024	2 382	2 461	2 539
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		11 850	-	37	42	62	62	8 204	10 518	10 992
Energy sources		11 850	-	37	42	62	62	8 204	10 518	10 992
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	2 377	2 319	2 428	3 426	3 426	3 426	3 553	3 671	3 788
Total Revenue - Functional	2	222 562	293 741	234 558	270 258	280 304	280 304	293 712	292 388	309 524
Expenditure - Functional										
Governance and administration		106 814	141 344	138 119	117 283	109 921	109 921	114 476	118 253	122 038
Executive and council		22 489	24 620	24 784	25 807	24 051	24 051	25 049	25 876	26 704
Finance and administration		84 326	116 724	113 336	91 477	85 870	85 870	89 427	92 378	95 334
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		21 536	21 680	21 323	23 129	22 093	22 093	22 318	23 054	23 792
Community and social services		21 486	21 475	21 293	22 275	21 838	21 838	22 054	22 781	23 510
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		50	205	30	854	255	255	264	273	282
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		26 319	27 047	27 457	28 087	28 939	28 939	29 656	30 522	31 469
Planning and development		24 799	23 417	25 516	26 547	25 829	25 829	27 404	27 190	28 031
Road transport		1 520	3 630	1 941	1 540	3 110	3 110	2 252	3 331	3 438
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
Energy sources		39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	193 895	235 180	242 313	221 686	208 507	208 507	216 549	222 310	229 395
Surplus/(Deficit) for the year		28 667	58 561	(7 754)	48 572	71 797	71 797	77 163	70 077	80 128

References

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

	87 070	67 858	61 822	62 356	63 156	63 156	72 367	63 353	66 716
Economic and environmental services	84 126	65 356	60 022	60 332	61 132	61 132	69 985	60 893	64 177
Planning and development	-	-	-	-	-	-	-	-	-
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	18 701	8 386	119	-	200	200	207	214	221
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	63 924	55 332	58 421	58 845	59 445	59 445	68 271	60 678	63 956
Regional Planning and Development	1 500	1 638	1 482	1 487	1 487	1 487	1 507	-	-
Town Planning, Building Regulations and Enforcement, and City	-	-	-	-	-	-	-	-	-
Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	2 944	2 503	1 800	2 024	2 024	2 024	2 382	2 461	2 539
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	2 944	2 503	1 800	2 024	2 024	2 024	2 382	2 461	2 539
Roads	-	-	-	-	-	-	-	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	11 850	-	37	42	62	62	8 204	10 518	10 992
Energy sources	11 850	-	37	42	62	62	8 204	10 518	10 992
Electricity	11 850	-	37	42	62	62	8 204	10 518	10 992
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	-	-	-	-	-	-	-	-	-
Other	2 377	2 319	2 428	3 426	3 426	3 426	3 553	3 671	3 788
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	2 377	2 319	2 428	3 426	3 426	3 426	3 553	3 671	3 788
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	222 562	293 741	234 558	270 258	280 304	280 304	293 712	292 388	309 524

	26 319	27 047	27 457	28 087	28 939	28 939	29 656	30 522	31 469
Economic and environmental services									
Planning and development	24 799	23 417	25 516	26 547	25 829	25 829	27 404	27 190	28 031
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	1 400	1 400	1 051	1 086	1 121
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	23 103	22 797	24 524	24 578	23 011	23 011	25 533	25 258	26 037
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Project Management Unit	500	544	728	820	360	360	704	728	751
Provincial Planning	1 195	76	263	1 149	1 057	1 057	116	119	123
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	1 520	3 630	1 941	1 540	3 110	3 110	2 252	3 331	3 438
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	(279)	1 160	(511)	243	243	243	252	260	268
Roads	1 799	2 470	2 452	1 297	2 867	2 867	2 000	3 071	3 170
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
Energy sources	39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
Electricity	39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
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	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	193 895	235 180	242 313	221 686	208 507	208 507	216 549	222 310	229 395
Surplus/(Deficit) for the year	28 667	58 561	(7 754)	48 572	71 797	71 797	77 163	70 077	80 128

References

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

1110	IR
1120	IR
	IR
1201	IR
1202	IR
1204	IR
1205	IR
1206	IR
1207	IR
1208	IR
1209	IR
1210	IR
1211	IR
1212	IR
1213	IR
1214	IR
	IR
1301	IR
	IR
	IR
2101	IR
2102	IR
2103	IR
2104	IR
2105	IR
2106	IR
2107	IR
2108	IR
2109	IR
2110	IR
2111	IR
2112	IR
2113	IR
2114	IR
2115	IR
2116	IR
2117	IR
2118	IR
2119	IR
2120	IR
2121	IR
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2201	IR
2202	IR
2203	IR
2204	IR
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2301	IR
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2303	IR
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2307	IR
2308	IR
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2401	IR
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2507	IR

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3101	IR
3102	IR
3103	IR
3104	IR
3105	IR
3106	IR
3107	IR
3108	IR
3109	IR
3110	IR
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3203	IR
3204	IR
3205	IR
3206	IR
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3301	IR
3302	IR
3303	IR
3304	IR
3305	IR
3306	IR
	IR
4101	IR
4102	IR
4103	IR
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4201	IR
4202	IR
4203	IR
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4301	IR
4302	IR
4303	IR
4304	IR
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4401	IR
4402	IR
4403	IR
4404	IR
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5001	IR
5002	IR
5003	IR
5004	IR
5005	IR
5006	IR

1110	IE
1120	IE
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1201	IE
1202	IE
1204	IE
1205	IE
1206	IE
1207	IE
1208	IE
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1211	IE
1212	IE
1213	IE
1214	IE
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1301	IE
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2101	IE
2102	IE
2103	IE
2104	IE
2105	IE
2106	IE
2107	IE
2108	IE
2109	IE
2110	IE
2111	IE
2112	IE
2113	IE
2114	IE
2115	IE
2116	IE
2117	IE
2118	IE
2119	IE
2120	IE
2121	IE
	IE
2201	IE
2202	IE
2203	IE
2204	IE
2205	IE
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2301	IE
2302	IE
2303	IE
2304	IE
2305	IE
2306	IE
2307	IE
2308	IE
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2401	IE
2402	IE
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2501	IE
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2507	IE

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3101	IE
3102	IE
3103	IE
3104	IE
3105	IE
3106	IE
3107	IE
3108	IE
3109	IE
3110	IE
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3203	IE
3204	IE
3205	IE
3206	IE
	IE
3301	IE
3302	IE
3303	IE
3304	IE
3305	IE
3306	IE
	IE
4101	IE
4102	IE
4103	IE
	IE
4201	IE
4202	IE
4203	IE
	IE
4301	IE
4302	IE
4303	IE
4304	IE
	IE
4401	IE
4402	IE
4403	IE
4404	IE
	IE
5001	IE
5002	IE
5003	IE
5004	IE
5005	IE
5006	IE

KZN261 eDumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive & Council		13 954	14 854	15 629	15 558	17 558	17 558	17 300	17 238	18 417
Vote 2 - Finance and Admin		85 279	184 069	127 154	164 184	160 389	160 389	158 755	173 562	184 077
Vote 3 - Internal Audit		-	1 400	3 053	-	11 000	11 000	-	-	-
Vote 4 - Community and Social Services		22 032	23 240	24 435	24 691	24 712	24 712	24 214	24 046	25 533
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		11 850	-	37	42	62	62	8 204	10 518	10 992
Vote 9 - Planning & Development		82 626	63 718	58 540	58 845	59 645	59 645	68 478	60 893	64 177
Vote 10 - Road Transport		-	-	-	-	-	-	9 318	-	-
Vote 11 - Energy Sources		5 321	4 822	4 228	5 451	5 451	5 451	5 935	6 131	6 327
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		1 500	1 638	1 482	1 487	1 487	1 487	1 507	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	222 562	293 741	234 558	270 258	280 304	280 304	293 712	292 388	309 524
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		22 489	24 620	24 784	25 807	24 051	24 051	25 049	25 876	26 704
Vote 2 - Finance and Admin		84 326	116 724	113 336	91 477	85 870	85 870	89 427	92 378	95 334
Vote 3 - Internal Audit		-	-	-	30	-	-	-	-	-
Vote 4 - Community and Social Services		21 536	21 491	21 323	22 726	22 093	22 093	22 318	23 054	23 792
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		39 226	45 109	55 414	53 187	47 554	47 554	50 100	50 481	52 096
Vote 9 - Planning & Development		24 799	23 417	25 516	26 547	25 829	25 829	27 404	27 190	28 031
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		1 520	3 818	1 941	1 913	3 110	3 110	2 252	3 331	3 438
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	193 895	235 180	242 313	221 686	208 507	208 507	216 549	222 310	229 395
Surplus/(Deficit) for the year	2	28 667	58 561	(7 754)	48 572	71 797	71 797	77 163	70 077	80 128

References

1. Insert 'Vote'; e.g. department, if different to functional classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Assign share in 'associate' to relevant Vote

KZN261 eDumba - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 9 - Planning & Development		82 626	63 718	58 540	58 845	59 645	59 645	68 478	60 893	64 177
9.1 - Economic Development/Planning		63 924	55 332	58 421	58 845	59 445	59 445	68 271	60 678	63 956
9.2 - Town Planning, Building Regulations and Enforcement		-	-	-	-	-	-	-	-	-
9.3 - Corporate Wide Strategic Planning (IDPs, LEDIs)		-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit		-	-	-	-	-	-	-	-	-
9.5 - Central City Improvement District		18 701	8 386	119	-	200	200	207	214	221
9.6 - Development Facilitation		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	9 318	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - Sports Grounds and Stadiums		-	-	-	-	-	-	9 318	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		5 321	4 822	4 228	5 451	5 451	5 451	5 935	6 131	6 327
11.1 - Roads		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
11.4 - Road and Traffic Regulation		2 944	2 503	1 800	2 024	2 024	2 024	2 382	2 461	2 539
11.5 - Licensing and Regulation		2 377	2 319	2 428	3 426	3 426	3 426	3 553	3 671	3 788
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
13.1 - Housing		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - Other		1 500	1 638	1 482	1 487	1 487	1 487	1 507	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - Regional Planning and Development		1 500	1 638	1 482	1 487	1 487	1 487	1 507	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - Property Services		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	222 562	293 741	234 558	270 258	280 304	280 304	293 712	292 388	309 524

KZN261 eDumbe - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 9 - Planning & Development		24 799	23 417	25 516	26 547	25 829	25 829	27 404	27 190	28 031
9.1 - Economic Development/Planning		23 103	22 797	24 524	24 578	23 011	23 011	25 533	25 258	26 037
9.2 - Town Planning, Building Regulations and Enforcement		500	544	728	820	360	360	704	728	751
9.3 - Corporate Wide Strategic Planning (IDPs, LEDIs)		-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit		1 195	76	263	1 149	1 057	1 057	116	119	123
9.5 - Central City Improvement District		-	-	-	-	1 400	1 400	1 051	1 086	1 121
9.6 - Development Facilitation		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		1 520	3 818	1 941	1 913	3 110	3 110	2 252	3 331	3 438
11.1 - Roads		1 799	2 470	2 452	1 297	2 867	2 867	2 000	3 071	3 170
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control		-	189	-	373	-	-	-	-	-
11.4 - Road and Traffic Regulation		(279)	1 160	(511)	243	243	243	252	260	268
11.5 - Licensing and Regulation		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
13.1 - Housing		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - Regional Planning and Development		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - Property Services		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	193 895	235 180	242 313	221 686	208 507	208 507	216 549	222 310	229 395
Surplus/(Deficit) for the year	2	28 667	58 561	(7 754)	48 572	71 797	71 797	77 163	70 077	80 128

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure
2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')
3. Assign share in 'associate' to relevant Vote

KZN261 eDumbe - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	28 544	33 769	45 014	64 621	57 823	57 823	33 528	56 305	68 400	74 393
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	2 766	2 715	3 133	4 067	2 975	2 975	2 559	1 777	3 187	3 288
Sale of Goods and Rendering of Services	2	146	169	160	284	294	294	75	305	315	325
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	5 369	5 478	5 668	6 828	6 928	6 928	3 344	7 184	7 421	7 659
Interest earned from Current and Non Current Assets	2	1 022	1 725	1 046	3 240	3 239	3 239	560	3 359	3 470	3 581
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1 619	1 559	1 740	1 667	2 543	2 543	1 196	2 637	2 724	2 811
Licence and permits	2	394	254	334	804	804	804	195	2 251	2 326	2 400
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	-	-	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	(6 029)	1 810	(475)	10 306	12 306	12 306	2 369	12 762	13 183	13 605
Non-Exchange Revenue											
Property rates	2	28 832	32 664	34 087	35 964	35 964	35 964	22 656	38 024	38 525	39 758
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2 386	2 451	2 446	3 553	4 053	4 053	956	4 203	4 341	4 480
Licences or permits	2	791	733	837	1 367	1 367	1 367	623	1 418	1 464	1 511
Transfer and subsidies - Operational	2	112 519	187 033	115 277	112 000	125 450	125 450	87 749	109 743	107 463	114 870
Interest	2	3 291	3 964	4 799	4 138	5 138	5 138	2 979	5 328	5 504	5 680
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	8	34	(14)	-	-	-	65	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		181 657	274 356	214 051	248 838	258 884	258 884	158 856	245 296	258 324	274 362
Expenditure											
Employee related costs	2	78 812	86 000	87 335	89 224	86 960	86 960	59 644	91 091	94 097	97 108
Remuneration of councillors	2	8 081	8 644	8 902	9 283	8 800	8 800	6 201	9 125	9 426	9 728
Bulk purchases - electricity	2	35 590	42 660	48 447	50 716	44 101	44 101	31 902	47 964	47 242	48 754
Inventory consumed	2,8	(6)	-	-	-	-	-	-	-	-	-
Debt impairment	2,3	1 667	3 151	2 188	4 411	4 411	4 411	-	-	-	-
Depreciation, amortisation and impairment	2	16 362	27 006	19 065	20 506	20 506	8 917	21 265	21 967	22 670	
Interest, Dividends and Rent on Land	2	1 527	1 697	1 845	1 562	1 962	1 962	829	2 035	2 102	2 169
Contracted services	2	26 124	27 211	31 475	29 091	27 123	27 123	20 804	25 020	26 766	27 593
Transfers and subsidies	2	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	7 902	25 495	25 989	4 282	2 391	2 391	2 031	2 480	2 562	2 644
Operational costs	2	19 491	16 552	18 674	16 981	16 623	16 623	13 401	17 569	18 149	18 730
Disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Losses	2	-	-	-	-	-	-	-	-	-	-
Total Expenditure		195 551	238 417	243 920	226 057	212 878	212 878	143 729	216 549	222 310	229 395
Surplus/(Deficit)		(13 894)	35 939	(29 869)	22 781	46 006	46 006	15 126	28 747	36 013	44 966
Transfers and subsidies - capital (monetary allocations)	6	40 905	19 385	20 507	21 420	21 420	21 420	19 068	48 416	34 064	35 162
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Income Tax	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128

References

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

1500	Exchange Revenue / Licence and permits	Cash	Cash - licence and permits	
	Exchange Revenue / Licence and permits Total		Cash Total	
1550	Exchange Revenue / Special rating levies	Cash	Cash - Special rating levies	
	Exchange Revenue / Special rating levies Total		Cash Total	
1600	Exchange Revenue / Operational Revenue	Cash	Cash - Operating revenue	
	Exchange Revenue / Operational Revenue Total		Cash Total	
1800	Non-Exchange Revenue / Property rates	Non-Cash	Debtor accrual - property rates accrued through non-exchange receivables	
	Non-Exchange Revenue / Property rates Total		Non-Cash Total	
1900	Non-Exchange Revenue / Surcharges and Taxes	Non-Cash	Debtor accrual - surcharges & taxes accrued through non-exchange receivables	
	Non-Exchange Revenue / Surcharges and Taxes Total		Non-Cash Total	
2000	Non-Exchange Revenue / Fines, penalties and forfeits	Non-Cash	Debtor accrual - Fines, penalties and forfeits revenue accrued through non-exchanges receivables	
	Non-Exchange Revenue / Fines, penalties and forfeits Total		Non-Cash Total	
2100	Non-Exchange Revenue / Licences or permits	Cash	Cash - Licences or permits	
	Non-Exchange Revenue / Licences or permits Total		Cash Total	
2200	Non-Exchange Revenue / Transfer and subsidies - Operational	Cash	Cash - Operational transfers and subsidies	
	Non-Exchange Revenue / Transfer and subsidies - Operational Total		Cash Total	
2300	Non-Exchange Revenue / Interest	Non-Cash	Operational allocation in-kind	
	Non-Exchange Revenue / Interest Total		Non-Cash Total	
	Debtor accrual - interest outstanding property rates accrued through non-exchange receivables		Debtor accrual - interest outstanding property rates accrued through non-exchange receivables	
	Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables		Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables	
	Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables		Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables	
	Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables		Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables	
	Debtor accrual - interest outstanding service charges water accrued through exchange receivables		Debtor accrual - interest outstanding service charges water accrued through exchange receivables	
	Non-Exchange Revenue / Interest Total		Non-Cash Total	
2400	Non-Exchange Revenue / Fuel Levy	Cash	Cash collection fuel levy	
	Non-Exchange Revenue / Fuel Levy Total		Cash Total	
2500	Non-Exchange Revenue / Operational Revenue	Non-Cash	Debtor accrual - availability charges electricity accrued through non-exchange receivables	
	Non-Exchange Revenue / Operational Revenue Total		Non-Cash Total	
	Debtor accrual - availability charges waste management accrued through non-exchange receivables		Debtor accrual - availability charges waste management accrued through non-exchange receivables	
	Debtor accrual - availability charges waste water management accrued through non-exchange receivables		Debtor accrual - availability charges waste water management accrued through non-exchange receivables	
	Debtor accrual - availability charges water accrued through non-exchange receivables		Debtor accrual - availability charges water accrued through non-exchange receivables	
	Non-Exchange Revenue / Operational Revenue Total		Non-Cash Total	
2600	Non-Exchange Revenue / Gains on disposal of Assets	Non-Cash	Biological assets	
	Non-Exchange Revenue / Gains on disposal of Assets Total		Discontinued operations	

3700	Expenditure / Depreciation and amortisation Total Expenditure / Interest	Cash	Non-Cash Total Direct cash payment Cash Total Accrual of finance charges - discounting of financial instruments Accrual of finance charges - interest costs intercompany/parent/subsidiary transactions Accrual of finance charges - interest costs long service awards Accrual of finance charges - interest costs non-current provisions Non-Cash Total Creditor Accrual - contracted services accrued through payables from exchange transactions Non-Cash Total Capital monetary allocation Capital monetary allocation made to municipal entities. Operational monetary allocations Operational monetary allocations made to municipal entities. Cash Total Capital allocation in-kind Capital allocation in-kind made to municipal entities. Operational allocation in-kind Operational allocation in-kind made to municipal entities. Non-Cash Total Bad debt written off Irrecoverable debt written off - receivables exchange revenue - electricity Irrecoverable debt written off - receivables exchange revenue - other Irrecoverable debt written off - receivables exchange revenue - waste management Irrecoverable debt written off - receivables exchange revenue - waste water management Irrecoverable debt written off - receivables exchange revenue - water Irrecoverable debt written off - receivables non-exchange revenue - other Irrecoverable debt written off - receivables non-exchange revenue - property rates Irrecoverable debt written off - receivables non-exchange revenue - service charges Irrecoverable debt written off - receivables non-exchange revenue - service charges - electricity Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste management Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste water management Irrecoverable debt written off - receivables non-exchange revenue - service charges - water Non-Cash Total Direct cash payment Cash Total Contribution to provisions Creditor accrual - expenditure: discontinued operations
3800	Expenditure / Interest Total Expenditure / Contracted services	Non-Cash	
3900	Expenditure / Contracted services Total Expenditure / Transfers and subsidies	Cash	
4000	Expenditure / Transfers and subsidies Total Expenditure / Irrecoverable debts written off	Non-Cash	
4100	Expenditure / Irrecoverable debts written off Total Expenditure / Operational costs	Cash Non-Cash	

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		1 321	(81 288)	418 446	846	846	846	541 086	220	227	235
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		386	-	(8 118)	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	(2 322)	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		8 962	11 388	(104 366)	-	-	-	(20 557)	-	-	-
Vote 9 - Planning & Development		55 710	30 692	(148 163)	17 297	17 297	17 297	27 631	32 652	29 621	30 576
Vote 10 - Road Transport		(17 115)	-	33 804	-	-	-	-	8 103	-	-
Vote 11 - Energy Sources		6 694	68 968	(92 584)	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	(3 007)	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810
Total Capital Expenditure - Vote		55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810
Capital Expenditure - Functional											
Governance and administration		1 321	(81 288)	418 446	846	846	846	541 086	220	227	235
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		1 321	(81 288)	418 446	846	846	846	541 086	220	227	235
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		(16 729)	-	22 679	-	-	-	-	8 103	-	-
Community and social services		386	-	(8 118)	-	-	-	-	-	-	-
Sport and recreation		(17 115)	-	33 804	-	-	-	-	8 103	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	(3 007)	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		62 404	99 660	(240 747)	17 297	17 297	17 297	27 631	32 652	29 621	30 576
Planning and development		55 710	30 692	(148 163)	17 297	17 297	17 297	27 631	32 652	29 621	30 576
Road transport		6 694	68 968	(92 584)	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		8 962	11 388	(106 689)	-	-	-	(20 557)	-	-	-
Energy sources		8 962	11 388	(104 366)	-	-	-	(20 557)	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	(2 322)	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810
Funded by:											
National Government		37 707	42 596	(153 785)	17 297	17 297	17 297	7 074	32 652	29 621	30 576
Provincial Government		10 502	68 452	(99 829)	-	-	-	-	8 103	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	48 208	111 048	(253 615)	17 297	17 297	17 297	7 074	40 755	29 621	30 576
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7 750	(81 288)	347 304	846	846	846	541 086	220	227	235
Total Capital Funding	7	55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810

- References**
- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
 - Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
 - Capital expenditure by functional classification must reconcile to the appropriations by vote
 - Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

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

Vote 9 - Planning & Development	55 710	30 692	(148 163)	17 297	17 297	17 297	27 631	32 652	29 621	30 576
9.1 - Economic Development/Planning	55 710	30 692	(176 261)	17 297	17 297	17 297	14 179	32 652	29 621	30 576
9.2 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-
9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit	-	-	28 098	-	-	-	13 452	-	-	-
9.5 - Central City Improvement District	-	-	-	-	-	-	-	-	-	-
9.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport	(17 115)	-	33 804	-	-	-	-	8 103	-	-
10.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.2 - Sports Grounds and Stadiums	(17 115)	-	33 804	-	-	-	-	8 103	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources	6 694	68 968	(92 584)	-	-	-	-	-	-	-
11.1 - Roads	6 694	68 968	(92 584)	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-	-
11.4 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-
11.5 - Licensing and Regulation	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management	-	-	(3 007)	-	-	-	-	-	-	-
13.1 - Housing	-	-	(3 007)	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - Other	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.5 - Property Services	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810
Total Capital Expenditure	55 958	29 760	93 689	18 143	18 143	18 143	548 159	40 975	29 848	30 810

KZN261 eDumbe - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	21 024	2 209	5 867	43 926	96 282	96 282	14 487	39 601	74 839	85 041
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	16 242	25 639	15 657	21 186	10 350	10 350	25 849	35 104	9 031	9 096
Receivables from non-exchange transactions	3	(9 573)	(16 341)	163	132	847	847	9 664	19 322	7 145	7 183
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	57	91	77	354	431	431	142	251	253	255
VAT Receivable	6	107 140	107 609	115 712	(4 056)	(6 481)	(6 481)	117 880	(3 471)	(5 665)	(5 881)
Other current assets	7	577	309	190	-	-	-	173	-	-	-
Total current assets		135 468	119 516	137 665	61 541	101 428	101 428	168 196	90 808	85 602	95 694
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	20 119	21 042	21 330	21 004	21 330	21 330	21 330	21 330	21 330	21 330
Property, plant and equipment	10	371 140	430 177	437 788	384 849	435 074	435 074	445 381	457 131	445 295	445 547
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	154	147	147	-	147	147	147
Intangible assets	14	4	3	27	214	231	231	107	247	254	261
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		391 264	451 222	459 145	406 221	456 782	456 782	466 818	478 855	467 026	467 285
TOTAL ASSETS		526 732	570 738	596 810	467 762	558 210	558 210	635 014	569 662	552 628	562 979
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	240	250	253	408	253	253	253	253	253	253
Trade and other payables from exchange transactions	20	23 363	23 931	33 148	438	43 389	43 389	27 225	43 430	43 497	43 797
Trade and other payables from non-exchange transactions	21	19 644	4 614	13 992	1 207	-	-	22 647	3 506	-	-
Provision	22	32 659	36 634	37 309	34 096	16 009	16 009	34 701	16 009	16 009	16 009
VAT Payable	23	102 787	107 630	119 794	2 188	10 709	10 709	125 009	8 878	2 368	2 368
Other current liabilities	24	-	-	-	-	1 200	1 200	-	1 200	1 200	1 200
Total current liabilities		178 692	173 059	204 496	38 337	71 560	71 560	209 836	73 275	63 326	63 627
Non current liabilities											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
Total non current liabilities		391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
TOTAL LIABILITIES		179 083	173 450	204 887	38 337	84 422	84 422	210 226	86 137	76 188	76 489
NET ASSETS		347 649	397 288	391 924	429 425	473 788	473 788	424 787	483 525	476 440	486 491
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1 534 148	1 772 500	448 027	429 465	473 728	473 728	272 209	483 425	476 339	486 390
Reserves and funds	30	100	100	100	-	100	100	100	100	100	100
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	1 534 248	1 772 600	448 127	429 465	473 828	473 828	272 310	483 525	476 440	486 491

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	-	77	77	-	77	77	77
	Acquisitions - Consumables Standard Rated	-	-	-	145	145	145	-	174	176	178
	Adjustments - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		-	-	-	145	222	222	-	251	253	255
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	77	-	-	-
	Acquisitions - Consumables Zero Rated	57	91	(14)	209	209	209	65	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		57	91	77	209	209	209	142	-	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		-	-	-	-	-	-	-	-	-	-
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Metered Consumption: Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Metered Consumption: Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Metered Consumption: Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Unmetered Consumption: Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Unmetered Consumption: Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption: Billed Unmetered Consumption: Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption: Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption: Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses: Apparent Losses: Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses: Apparent Losses: Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses: Real Losses: Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses: Real Losses: Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses: Real Losses: Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		57	91	77	354	431	431	142	251	253	255

KZN261 eDumba - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Cash and investments available											
Cash/cash equivalents at the year end	1	(177 398)	(439 899)	(118 685)	16 428	68 984	68 984	77 840	32 713	94 570	166 400
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		(177 398)	(439 899)	(118 685)	16 428	68 984	68 984	77 840	32 713	94 570	166 400
Application of cash and investments											
Unspent conditional transfers		19 644	4 614	13 992	-	-	-	22 647	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(2 178)	2 300	3 415	4 185	14 331	14 331	4 090	12 869	4 948	5 035
Other working capital requirements	3	23 363	23 931	33 148	(5 979)	39 244	39 244	5 024	(7 117)	24 795	25 050
Other provisions		32 659	36 634	37 309	34 096	16 009	16 009	34 701	16 009	16 009	16 009
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	(100)	(100)	(100)	-	(100)	(100)	(100)	(100)	(100)	(100)
Total Application of cash and investments:		73 387	67 378	87 764	32 302	69 484	69 484	66 362	21 660	45 652	45 993
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		(250 785)	(507 277)	(206 448)	(15 874)	(500)	(500)	11 478	11 054	48 918	120 407
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		(250 785)	(507 277)	(206 448)	(15 874)	(500)	(500)	11 478	11 054	48 918	120 407
References											
1. Must reconcile with Budgeted Cash Flows											
2. For example: VAT, taxation											
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)											
4. For example: sinking fund requirements for borrowing											
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve											
Other working capital requirements											
Debtors		-	-	-	6 417	4 145	4 145	22 201	50 547	18 702	18 747
Creditors due		23 363	23 931	33 148	438	43 389	43 389	27 225	43 430	43 497	43 797
Total		(23 363)	(23 931)	(33 148)	5 979	(39 244)	(39 244)	(5 024)	7 117	(24 795)	(25 050)
Debtors collection assumptions											
Balance outstanding - debtors		6 670	9 298	15 820	21 318	11 197	11 197	35 513	54 426	16 176	16 279
Estimate of debtors collection rate		0.0%	0.0%	0.0%	30.1%	37.0%	37.0%	62.5%	92.9%	115.6%	115.2%
Long term investments committed											
Balance (Insert description; eg sinking fund)											
		-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments											
Housing Development Fund		100	100	100	-	100	100	100	100	100	100
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve		-	-	-	-	-	-	-	-	-	-
Valuation reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
6		100	100	100	-	100	100	100	100	100	100

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

Total Upgrading of Existing Assets	6	71 727	83 259	3 297	-	-	-	8 103	-	-
<i>Roads Infrastructure</i>		11 235	11 235	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		22 259	22 259	3 297	-	-	-	-	-	-
<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		33 494	33 494	3 297	-	-	-	-	-	-
Community Facilities		2 775	2 775	-	-	-	-	-	-	-
Sport and Recreation Facilities		35 458	46 990	-	-	-	8 103	-	-	-
Community Assets		38 233	49 765	-	-	-	8 103	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	433 892	463 651	557 341	18 143	18 143	18 143	40 975	29 848	30 810
<i>Roads Infrastructure</i>		(12 984)	59 280	26 284	7 704	7 704	7 704	25 574	20 532	21 077
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		117 341	131 346	(13 816)	-	-	-	7 078	9 089	9 499
<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		104 357	190 625	12 468	7 704	7 704	7 704	32 652	29 621	30 576
Community Facilities		178 568	164 194	176 905	2 339	2 339	2 339	-	-	-
Sport and Recreation Facilities		23 124	46 172	-	7 254	7 254	7 254	8 103	-	-
Community Assets		201 692	210 365	176 905	9 593	9 593	9 593	8 103	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(76)	(109)	313	408	408	408	220	227	235
Intangible Assets		(76)	(109)	313	408	408	408	220	227	235
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		10 192	17 807	-	218	218	218	-	-	-
Machinery and Equipment		10 197	10 197	-	-	-	-	-	-	-
Transport Assets		8 538	8 538	350 683	221	221	221	-	-	-
Land		98 992	26 228	16 972	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		433 892	463 651	557 341	18 143	18 143	18 143	40 975	29 848	30 810

ASSET REGISTER SUMMARY - PPE (WDV)	5	198 543	147 453	121 748	388 924	433 721	433 721	432 336	431 642	431 642
<i>Roads Infrastructure</i>		(85 547)	(52 633)	(52 633)	-	249 103	249 103	249 103	249 103	249 103
<i>Storm water Infrastructure</i>		97	97	97	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		(7 029)	(7 029)	(7 029)	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		10 197	10 197	10 197	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		12 255	12 255	(366 039)	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		(70 027)	(37 113)	(415 408)	-	249 103	249 103	249 103	249 103	249 103
Community Assets		(32 730)	81 356	132 128	-	119 236	119 236	119 236	119 236	119 236
Heritage Assets		-	-	-	154	147	147	147	147	147
Investment properties		20 119	21 042	21 330	21 004	21 330	21 330	21 330	21 330	21 330
Other Assets		130 813	(36 392)	(77 012)	387 416	19 924	19 924	19 924	19 924	19 924
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		4	3	27	214	231	231	247	254	254
Computer Equipment		(7 379)	(7 412)	(15 963)	204	1 284	1 284	1 080	1 080	1 080
Furniture and Office Equipment		8 334	15 949	15 949	218	1 232	1 232	1 014	1 014	1 014
Machinery and Equipment		-	-	-	(20 506)	(19 501)	(20 260)	(20 962)	(20 962)	(20 962)
Transport Assets		8 538	8 538	359 221	221	5 506	5 286	5 286	5 286	5 286
Land		140 871	101 482	101 477	-	35 230	35 230	35 230	35 230	35 230
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	198 543	147 453	121 748	388 924	433 721	433 721	432 336	431 642	431 642
EXPENDITURE OTHER ITEMS		23 855	31 609	32 468	27 361	30 167	30 167	27 941	31 174	32 143
Depreciation	7	17 517	24 199	21 526	20 506	20 506	20 506	21 265	21 967	22 670
Repairs and Maintenance by Asset Class	3	6 338	7 410	10 942	6 854	9 661	9 661	6 676	9 207	9 473
<i>Roads Infrastructure</i>		4 481	3 824	3 421	3 486	4 795	4 795	2 252	3 331	3 438
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		1 040	2 303	6 585	1 821	3 322	3 322	2 000	3 099	3 198
<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>		200	271	517	440	43	43	52	54	56
Infrastructure		5 721	6 398	10 524	5 747	8 161	8 161	4 304	6 484	6 692
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		485	786	335	1 008	1 400	1 400	1 051	1 086	1 121
Housing		-	-	-	-	-	-	-	-	-
Other Assets		485	786	335	1 008	1 400	1 400	1 051	1 086	1 121
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		132	226	84	100	100	100	1 321	1 637	1 661
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		23 855	31 609	32 468	27 361	30 167	30 167	27 941	31 174	32 143
Renewal and upgrading of Existing Assets as % of total capex		18.1%	19.4%	0.6%	36.8%	36.8%	36.8%	20.3%	0.8%	0.8%
Renewal and upgrading of Existing Assets as % of deprecn		448.3%	372.2%	15.6%	32.6%	32.6%	32.6%	39.1%	1.0%	1.0%
R&M as a % of PPE & Investment Property		3.2%	5.0%	9.0%	1.8%	2.2%	2.2%	1.5%	2.1%	2.2%
Renewal and upgrading and R&M as a % of PPE and Investment Property		42.7%	66.1%	11.7%	3.5%	3.8%	3.8%	3.5%	2.2%	2.3%

References

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

KZN261 eDumbe - Table A10 Basic service delivery measurement

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	-	-	-	-	-	-	-

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost of free or subsidised services in excess to the National policy that are not funded from the Free Basic Services component of the Equitable Share

Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	-	-	-	-	-	-	-	-	-	-
Total Expenditure	195 551	238 417	243 920	226 057	212 878	212 878	143 729	216 549	222 310	229 395
Surplus/(Deficit)	(13 894)	35 939	(29 869)	22 781	46 006	46 006	15 126	28 747	36 013	44 966
Transfers and subsidies - capital (monetary allocations)										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	40 905	19 385	20 507	21 420	21 420	21 420	19 068	39 098	34 064	35 162
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	9 318	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (monetary allocations)	40 905	19 385	20 507	21 420	21 420	21 420	19 068	48 416	34 064	35 162
Transfers and subsidies - capital (in-kind)										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Income Tax										
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	-	-	-	-	-	-	-	6 676	9 207	9 473
Operational Costs	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	-	-	-	-	-	-	-	6 676	9 207	9 473
check	(6 338)	(7 410)	(10 942)	(6 854)	(9 661)	(9 661)	-	-	-	-

References

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

4. Expenditure to meet any 'unfunded obligations'

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

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

KZN261 eDumbe - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	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	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	56 241	-	-	-	-	-	64	-	-	-	-	-	-	-	56 305
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	1 777	-	-	-	-	-	-	-	-	-	-	-	-	-	1 777
Sale of Goods and Rendering of Services		-	221	-	56	-	-	-	-	28	-	-	-	-	-	-	305
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	7 184	-	-	-	-	-	-	-	-	-	-	-	-	-	7 184
Interest earned from Current and Non Current Assets		-	3 152	-	-	-	-	-	-	207	-	-	-	-	-	-	3 359
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	751	-	128	-	-	-	-	1 758	-	-	-	-	-	-	2 637
Licence and permits		-	1 530	-	-	-	-	-	-	-	-	722	-	-	-	-	2 251
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		2 074	10 445	-	-	-	-	-	-	-	-	243	-	-	-	-	12 762
Non-Exchange Revenue																	
Property rates		-	38 024	-	-	-	-	-	-	-	-	-	-	-	-	-	38 024
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	649	-	-	-	-	-	-	-	-	3 563	-	-	-	-	4 203
Licences or permits		-	-	-	-	-	-	-	-	-	-	1 418	-	-	-	-	1 418
Transfer and subsidies - Operational		15 226	33 452	-	24 030	-	-	-	-	35 527	-	-	-	-	1 507	-	109 743
Interest		-	5 328	-	-	-	-	-	-	-	-	-	-	-	-	-	5 328
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		17 300	158 755	-	24 214	-	-	-	64	37 520	-	5 935	-	-	1 507	-	245 296
Expenditure																	
Employee related costs		(10 806)	(41 284)	-	(17 309)	-	-	-	-	(21 692)	-	-	-	-	-	-	(91 091)
Remuneration of councillors		(9 125)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9 125)
Bulk purchases - electricity		-	-	-	-	-	-	-	(47 964)	-	-	-	-	-	-	-	(47 964)
Inventory consumed		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation, amortisation and impairment		-	(21 265)	-	-	-	-	-	-	-	-	-	-	-	-	-	(21 265)
Interest, Dividends and Rent on Land		-	(2 035)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2 035)
Contracted services		(198)	(13 232)	-	(2 889)	-	-	(2 000)	(4 449)	(4 449)	-	(2 252)	-	-	-	-	(25 020)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	(2 480)	-	-	-	-	-	-	-	-	-	-	-	-	-	(2 480)
Operational costs		(4 920)	(9 131)	-	(2 120)	-	-	-	(135)	(1 263)	-	-	-	-	-	-	(17 569)
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(25 049)	(89 427)	-	(22 318)	-	-	-	(50 100)	(27 404)	-	(2 252)	-	-	-	-	(216 549)
Surplus/(Deficit)		42 349	248 181	-	46 532	-	-	-	50 164	64 924	-	8 187	-	-	1 507	-	461 845
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	8 140	30 958	9 318	-	-	-	-	-	48 416
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		42 349	248 181	-	46 532	-	-	-	58 304	95 882	9 318	8 187	-	-	1 507	-	510 261

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

Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	192 721	303 769	337 397	17 297	23 060	23 060	353 175	48 518	35 384	38 339
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	-	-	-	154	147	147	-	147	147	147
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	-	-	-	154	147	147	-	147	147	147
Intangible Assets										
Heritage Assets at Cost / Revaluation	233	233	288	214	492	492	369	508	516	523
Less: Accumulated Amortisation	(229)	(230)	(262)	-	(262)	(262)	(262)	(262)	(262)	(262)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	4	3	27	214	231	231	107	247	254	261
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	391 264	451 222	459 145	406 221	458 782	458 782	468 818	478 855	487 026	487 285
TOTAL ASSETS	528 732	570 738	598 810	487 782	558 210	558 210	638 014	589 662	552 628	582 979
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Hebbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Consumer Deposits										
Bulking Plans	-	-	-	-	-	-	-	-	-	-
Baying Card	-	-	-	-	-	-	-	-	-	-
Electricity	239	249	251	-	253	253	251	253	253	253
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuses	-	-	-	-	-	-	-	-	-	-
Rental Properties	2	1	2	-	-	-	2	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	408	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	240	250	253	408	253	253	253	253	253	253
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	1 562	1 962	1 962	-	2 035	2 102	2 169
Advance Payments	-	-	-	-	-	-	-	-	-	-
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	5	-	-	-	-	-	(1 122)	-	-	-
Bonus	-	-	-	-	2 549	2 549	-	2 549	2 549	2 549
Compensation Commission (CCID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	3 577	4 163	5 007	-	5 616	5 616	3 807	5 616	5 616	5 616
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	10 750	11 723	18 628	-	15 070	15 070	19 392	15 070	15 070	15 070
Fair Value Adjustment	(6)	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	-	5 081	5 081	-	5 081	5 081	5 081
Long Service Award	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	6 381	6 580	8 290	(1 124)	11 889	11 889	2 309	11 857	11 857	12 090
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	2 541	1 240	526	-	526	526	339	526	526	526
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	-	-	-	-	-	-	-	-	-	-
Water Inventory Bulk Purchases	115	225	697	-	697	697	2 500	697	697	697
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	23 383	23 931	33 148	438	43 389	43 389	27 225	43 430	43 497	43 787

Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	1 950	(72 012)	(66 381)	-	-	-	(66 448)	-	-	-
Operational	17 694	76 626	80 373	-	-	-	89 096	-	-	-
Total Transfers and Subsidies Unspent	19 644	4 614	13 992	-	-	-	22 647	-	-	-
VAT Payables Output Tax Accrual	-	-	-	1 207	-	-	-	3 506	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	2	19 644	4 614	13 992	1 207	-	-	22 647	3 506	-
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	1 822	2 357	2 549	12 733	-	-	517	-	-	-
Decommissioning, Restoration and Similar Liabilities	13 497	14 990	16 009	-	16 009	16 009	16 009	16 009	16 009	16 009
Ex-gratia Pension	12 196	13 615	13 671	-	-	-	13 671	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	5 144	5 672	5 081	5 370	-	-	5 043	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	1 902	-	-	(538)	-	-	-
Staff Party	-	-	-	14 091	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	32 659	36 634	37 309	34 096	16 009	16 009	34 701	16 009	16 009	16 009
VAT Payable										
VAT Payable Output Tax	23 812	28 656	41 455	-	-	-	46 534	-	-	-
VAT Payable VAT Control	78 974	78 974	78 339	2 188	10 709	10 709	78 075	8 878	2 388	2 388
Total VAT Payable	102 787	107 630	119 794	2 188	10 709	10 709	125 009	8 878	2 388	2 388
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	1 200	1 200	-	1 200	1 200	1 200
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	-	-	-	-	1 200	1 200	-	1 200	1 200	1 200
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	-	-	-	-	1 200	1 200	-	1 200	1 200	1 200
Total Current Liabilities	178 692	173 059	204 496	38 337	71 560	71 560	209 836	73 275	63 326	63 627
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Party	-	-	-	-	-	-	-	-	-	-
Total Provisions	-	-	-	-	-	-	-	-	-	-
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
Total non-current liabilities	391	391	391	-	12 862	12 862	391	12 862	12 862	12 862
TOTAL LIABILITIES	179 083	173 450	204 887	38 337	84 422	84 422	210 226	86 137	76 188	76 489
CHANGES IN NET ASSETS	347 649	397 288	391 924	429 425	473 788	473 788	424 787	483 525	476 440	486 491
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	-	11	123	-	-	-	123	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	-	906	394 215	365 224	406 262	406 262	418 350	406 262	406 262	406 262
Transfers to/from operating revenue and expenditure	1 534 148	1 771 583	53 689	44 241	67 466	67 466	(146 263)	77 163	70 077	80 128
Transfers to/from Reserves	-	-	-	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1 534 148	1 772 500	448 027	429 465	473 728	473 728	272 209	483 425	476 339	486 390
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	100	100	100	-	100	100	100	100	100	100
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	100	100	100	-	100	100	100	100	100	100
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	1 534 248	1 772 600	448 127	429 465	473 828	473 828	272 310	483 525	476 440

KZN261 eDumbe - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
To create municipal capacity (both internal and external) to implement projects identified in each economic sector	Responsive, accountable, effective and efficient local government	9	-	1 000	-	-	-	-	-	-	-	-
To ensure that the Municipality complies with the laws and regulations	Responsive, accountable, effective and efficient local government	9	-	54 193	113 005	28 228	(40 627)	(40 115)	(40 115)	(40 397)	(43 316)	(45 195)
To facilitate the implementation of the bulk infrastructure provision	A comprehensive, responsive and sustainable social protection system	13	-	(1 130)	(978)	(1 044)	8 624	9 726	9 726	10 116	10 419	10 753
To facilitate the implementation of the bulk infrastructure provision	Responsive, accountable, effective and efficient local government	9	-	-	1 400	3 053	-	(11 000)	(11 000)	-	-	-
To implement Municipal Property Rates Act	Responsive, accountable, effective and efficient local government	9	-	53 171	70 153	77 916	(113 111)	(111 322)	(111 322)	(113 507)	(124 792)	(131 878)
To improve municipal corporate image	Responsive, accountable, effective and efficient local government	9	-	74 423	90 776	104 192	(103 723)	(106 173)	(106 173)	(101 507)	(100 634)	(108 041)
To progressively re-align the municipality's organogram to fit in with its vision and strategic objectives	Responsive, accountable, effective and efficient local government	9	-	-	-	1 706	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	181 657	274 356	214 051	(248 838)	(258 884)	(258 884)	(245 296)	(258 324)	(274 362)

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

KZN161 Dumba - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	MIDP Service Outcome	BUDF Ref	2022/23	2023/24	2024/25	Current Year 2023/24			2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	A comprehensive, responsive and sustainable social protection system	13	-	16	-	52	-	-	-	-	-
	Improved coverage of social protection	31	44	15	119	200	200	200	207	214	221
	Reduced poverty and improved livelihoods	30	1 155	1 209	1 527	951	951	951	986	1 018	1 051
	Responsive, accountable, effective and efficient local government	9	-	189	-	373	-	-	-	-	-
	Sustainable human settlements and improved quality of household life	8	46 697	54 040	52 874	53 704	51 728	51 728	53 780	55 555	57 322
To conduct assessments regarding the functionality of all municipal structures on continuous basis	Sustainable human settlements and improved quality of household life	8	4 451	4 453	4 140	4 004	3 895	3 895	4 047	4 151	4 315
To create municipal capacity both internal and external to implement projects identified in each economic sector	Improved service delivery in the local government sphere	40	1 000	-	-	1 071	1 071	1 071	1 346	-	-
To ensure that the Municipality complies with the laws and regulations	An efficient, competitive and responsive economic infrastructure network	6	3 722	3 657	7 554	4 009	5 250	5 250	2 292	3 359	3 487
To ensure that the Municipality complies with the laws and regulations	An efficient, effective and development-oriented public service	12	132	226	84	192	100	100	104	107	111
To ensure that the Municipality complies with the laws and regulations	Improved coverage of social protection	31	50	-	30	429	255	255	284	273	282
To ensure that the Municipality complies with the laws and regulations	Improved education outcomes and skills	33	4 679	4 899	4 407	5 441	5 328	5 328	5 509	5 743	5 927
To ensure that the Municipality complies with the laws and regulations	Increased infrastructure investment, access, and efficiency	13	2 484	3 527	3 394	2 745	4 311	4 311	3 103	4 211	4 346
To ensure that the Municipality complies with the laws and regulations	Responsive, accountable, effective and efficient local government	9	(1 155)	2 907	(2 481)	-	-	-	-	-	-
To ensure that the Municipality complies with the laws and regulations	Sustainable human settlements and improved quality of household life	8	87 389	116 128	125 043	102 187	91 535	91 535	97 878	98 801	101 962
To facilitate the implementation of the bulk infrastructure provision	A long and healthy life for all South Africans	2	-	-	-	30	-	-	-	-	-
To facilitate the implementation of the bulk infrastructure provision	Sustainable human settlements and improved quality of household life	8	33	65	444	102	73	73	79	79	81
To improve municipal corporate image	Accelerated growth of strategic industrial and bio-intensive sectors	21	-	-	-	-	2 130	2 130	2 209	2 282	2 355
To improve municipal corporate image	An ethical, capable, and professional public service	42	-	-	-	-	-	-	1 217	1 530	1 550
To improve municipal corporate image	Enhanced peace and security in Africa	51	2 317	2 142	1 892	1 900	2 010	2 010	2 084	2 153	2 222
To improve municipal corporate image	Sustainable human settlements and improved quality of household life	8	17 918	16 708	16 633	18 087	13 967	13 967	14 484	14 962	15 441
To progressively realign the municipality's programmes to fit in with its vision and strategic objectives	Sustainable human settlements and improved quality of household life	8	21 949	25 022	26 597	26 229	25 733	25 733	26 933	27 842	28 730
Allocations to other priorities											
Total Expenditure		1	193 395	235 139	242 313	221 896	269 597	268 567	216 548	222 218	228 395

References:
 1. Total expenditure must reconcile to Table A4 (Budgeted Financial Performance Structure and Expenditure)
 2. Balance of allocations not directly linked to an IDP strategic objective

HZN261 eDumba - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	MIDP Service Outcome	BUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	Reduced poverty and improved livelihoods	30	-	-	-	55	204	204	204	220	227	233
Facilitate the provision of sustainable infrastructure delivery	An efficient, competitive and responsive economic infrastructure network	6	-	15 061	15 061	-	-	-	-	-	-	-
Facilitate the provision of sustainable infrastructure delivery	An efficient, effective and development-oriented public service	12	-	8 670	9 101	-	-	-	-	-	-	-
To create municipal capacity (both internal and external) to implement projects identified in each economic sector	An efficient, effective and development-oriented public service	12	-	8 538	8 538	350 683	221	221	221	-	-	-
To ensure that the Municipality complies with the laws and regulations	A comprehensive, responsive and sustainable social protection system	13	-	149 419	133 312	173 648	-	-	-	-	-	-
To ensure that the Municipality complies with the laws and regulations	A long and healthy life for all South Africans	2	-	11 617	11 617	-	-	-	-	-	-	-
To ensure that the Municipality complies with the laws and regulations	An efficient, competitive and responsive economic infrastructure network	6	-	11 189	11 189	-	-	-	-	-	-	-
To ensure that the Municipality complies with the laws and regulations	An efficient, effective and development-oriented public service	12	-	116 324	51 142	17 230	422	422	422	-	-	-
To facilitate the eradication of backlogs on households infrastructure services such as electricity, water and sanitation	A long and healthy life for all South Africans	2	-	46 905	69 954	-	-	-	-	-	-	-
To facilitate the eradication of backlogs on households infrastructure services such as electricity, water and sanitation	An efficient, competitive and responsive economic infrastructure network	6	-	25 709	27 389	1 090	-	-	-	-	-	-
To facilitate the eradication of backlogs on households infrastructure services such as electricity, water and sanitation	An efficient, effective and development-oriented public service	12	-	2 245	2 245	-	-	-	-	-	-	-
To facilitate the implementation of the bulk infrastructure provision	A comprehensive, responsive and sustainable social protection system	13	-	1 870	1 870	-	-	-	-	-	-	-
To facilitate the implementation of the bulk infrastructure provision	A long and healthy life for all South Africans	2	-	(35 806)	(35 806)	-	-	-	-	-	-	-
To facilitate the implementation of the bulk infrastructure provision	An efficient, competitive and responsive economic infrastructure network	6	-	61 406	78 232	(16 483)	-	-	-	-	-	-
To facilitate the implementation of the bulk infrastructure provision	An efficient, effective and development-oriented public service	12	-	9 148	10 449	-	-	-	-	-	-	-
To fill all critical positions to ensure municipal stability and improved service delivery	A long and healthy life for all South Africans	2	-	406	406	-	-	-	-	-	-	-
To fill all critical positions to ensure municipal stability and improved service delivery	An efficient, competitive and responsive economic infrastructure network	6	-	226	70 305	2 531	-	-	-	-	-	-
To improve municipal corporate image	A long and healthy life for all South Africans	2	-	-	-	-	7 254	7 254	7 254	-	-	-
To improve municipal corporate image	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	30 995	7 704	7 704	7 704	-	-	-
To improve municipal corporate image	An efficient, effective and development-oriented public service	12	-	-	-	3 257	2 339	2 339	2 339	-	-	-
To improve municipal corporate image	Enhanced peace and security in Africa	51	-	-	-	-	-	-	-	8 103	-	-
To improve municipal corporate image	Increased infrastructure investment, access, and efficiency	23	-	-	-	-	-	-	-	32 652	29 621	30 576
To progressively re-align the municipality's organization to fit with its vision and strategic objectives	An efficient, effective and development-oriented public service	12	-	10 197	10 197	-	-	-	-	-	-	-
Allocations to other priorities		3										
Total Capital Expenditure		1		443 726	476 803	563 026	18 143	18 143	18 143	40 975	29 848	30 810

References:
 1. Total capital expenditure must reconcile to Budgeted Capital Expenditure
 2. BUDF code must be used on Table SA36
 3. Balance of allocations not directly linked to an IDP strategic objective

KZN261 eDumbe - Supporting Table SA7 Measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN261 eDumbe - Entities measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Entity 1 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 2 - (name of entity)										
<i>Insert measure/s description</i>										
Entity 3 - (name of entity)										
<i>Insert measure/s description</i>										
And so on for the rest of the Entities										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))
2. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

Municipal entity services	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year +1 2028/29
Municipal entity	1	Household services targets (000)							
	2	Water							
	3	Piped water ready for dwelling							
	4	Using public tap (at least min service level)							
	5	Other water supply (at least min service level)							
	6	Using public tap (< min service level)							
	7	Other water supply (< min service level)							
	8	No water supply							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Municipal entity	1	Sanitation services							
	2	Flush toilet (connected to sewerage)							
	3	Flush toilet (with septic tank)							
	4	Other toilet (ventilated)							
	5	Other toilet provisions (> min service level)							
	6	Minimum Service Level and Above sub-total							
	7	Below Minimum Service Level							
	8	No toilet provisions							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Municipal entity	1	Energy							
	2	Electricity (at least min service level)							
	3	Electricity - prepaid (min service level)							
	4	Minimum Service Level and Above sub-total							
	5	Electricity (< min service level)							
	6	Other energy sources (> min service level)							
	7	Other energy sources (< min service level)							
	8	No energy sources							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Municipal entity	1	Waste							
	2	Removed at least once a week							
	3	Minimum Service Level and Above sub-total							
	4	Removed less frequently than once a week							
	5	Using communal refuse dump							
	6	Using own refuse dump							
	7	Other rubbish disposal							
	8	No rubbish disposal							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Services provided by external mechanisms	1	Household services targets (000)							
	2	Water							
	3	Piped water ready for dwelling							
	4	Using public tap (at least min service level)							
	5	Other water supply (at least min service level)							
	6	Using public tap (< min service level)							
	7	Other water supply (< min service level)							
	8	No water supply							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Services provided by external mechanisms	1	Sanitation services							
	2	Flush toilet (connected to sewerage)							
	3	Flush toilet (with septic tank)							
	4	Chemical toilet							
	5	Pit toilet (ventilated)							
	6	Other toilet provisions (> min service level)							
	7	Minimum Service Level and Above sub-total							
	8	Below Minimum Service Level							
	9	No toilet provisions							
	10	Below Minimum Service Level sub-total							
Services provided by external mechanisms	1	Energy							
	2	Electricity (at least min service level)							
	3	Electricity - prepaid (min service level)							
	4	Minimum Service Level and Above sub-total							
	5	Electricity (< min service level)							
	6	Other energy sources (> min service level)							
	7	Other energy sources (< min service level)							
	8	No energy sources							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							
Services provided by external mechanisms	1	Waste							
	2	Removed at least once a week							
	3	Minimum Service Level and Above sub-total							
	4	Removed less frequently than once a week							
	5	Using communal refuse dump							
	6	Using own refuse dump							
	7	Other rubbish disposal							
	8	No rubbish disposal							
	9	Below Minimum Service Level sub-total							
	10	Total number of households							

Detail of Free Basic Services (FBS) provided		2020/21 Medium Term Revenue & Expenditure Framework			
2023/24	2024/25	Current Year 2020/21		Budget Year +1 2022/23	Budget Year +1 2023/24
		Original Budget	Adjusted Budget		
Electricity List type of FBS service	Outcome	Outcome	Outcome	Outcome	Outcome
Water List type of FBS service	Outcome	Outcome	Outcome	Outcome	Outcome
Sanitation List type of FBS service	Outcome	Outcome	Outcome	Outcome	Outcome
Refuse Removal List type of FBS service	Outcome	Outcome	Outcome	Outcome	Outcome

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent policy and the provision of services.
3. Indicate the number of households that are indigent.
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province.
5. Provide estimate based on building approval information. Indicate any non-subsidised dwellings constructed by the municipality.
6. Incent actual or estimated % increases assumed as a basis for budget calculations.
7. Standard of living assumptions for a basis for budget calculations for each revenue group.
8. Stand distance = 200m from dwelling.
9. Stand distance = 200m from dwelling.
10. Borehole, spring, non-motor tank, etc.
11. Stand distance = 200m from dwelling.
12. Household income categories assume an average 4 person household. State SA - Census 2011 Quintilewise.
13. Based on National poverty line of R514 per capita per month (2008 prices), assuming an average household size of 4 persons.

References

KZN261 eDumbe Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/other equivalents at the year end - R'000	18(1)b	1	(177 398)	(439 869)	(118 685)	16 428	68 984	68 984	77 840	32 713	94 570	166 400
Cash + investments at the year end less applications - R'000	18(1)b	2	(250 785)	(507 277)	(206 448)	(15 874)	(500)	(500)	11 478	11 054	48 918	120 407
Cash year end/monthly employee/supplier payments	18(1)b	3	(7,0)	(17,4)	(4,7)	0,6	3,9	2,8	3,2	1,3	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)c	4	27 011	55 324	(9 362)	44 201	67 426	67 426	34 194	77 163	70 077	80 128
Service charge rev % change - macro CPI-X target exclusive	18(1)a(2)	5	N/A	9,0%	12,9%	21,3%	(13,5%)	(6,0%)	(45,3%)	(6,7%)	8,6%	0,7%
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	0,0%	0,0%	0,0%	30,1%	37,0%	37,0%	62,5%	92,0%	115,0%	115,2%
Debt impairment expense as % of total billable revenue	18(1)a(2)	7	2,8%	4,8%	2,7%	4,2%	4,8%	4,6%	0,0%	0,0%	0,0%	0,0%
Capital payments % of capital expenditure	18(1)c-19	8	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	0,0%	0,0%	0,0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N/A	39,4%	70,1%	34,8%	(47,5%)	0,0%	217,2%	53,3%	(70,3%)	0,6%
Long term receivables % change - inc/(decr)	18(1)a	12	N/A	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
R&M % of Property Plant & Equipment	20(1)(v)	13	3,2%	5,0%	9,0%	1,8%	2,2%	2,2%	1,5%	2,1%	2,2%	0,0%
Asset renewal % of capital budget	20(1)(v)	14	12,2%	22,9%	0,1%	36,8%	36,8%	36,8%	0,0%	0,5%	0,8%	0,8%

References

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

Supporting indicators

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	
Supporting indicators (incl prop rates)										
% incr total service charges	18(1)a		0,0%	15,0%	18,9%	27,3%	(7,5%)	0,0%	(39,3%)	(0,7%)
% incr Property Tax	18(1)a		0,0%	13,3%	4,4%	5,5%	0,0%	0,0%	(37,0%)	5,7%
% incr Service charges - Electricity	18(1)a		0,0%	18,3%	33,3%	43,6%	(10,5%)	0,0%	(42,0%)	(2,6%)
% incr Service charges - Water	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Waste Water Management	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
% incr Service charges - Waste Management	18(1)a		0,0%	(1,9%)	15,4%	29,9%	(20,3%)	0,0%	(14,0%)	(40,3%)
% incr in Sale of Goods and Rendering of Services	18(1)a		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Total billable revenue	18(1)a		60 143	69 147	82 234	104 652	96 762	96 762	58 743	96 106
Service charges			60 143	69 147	82 234	104 652	96 762	96 762	58 743	96 106
Property rates			28 832	32 664	34 087	35 964	35 964	35 964	22 656	38 024
Service charges - electricity revenue			28 544	33 769	45 014	64 821	57 823	57 823	33 528	56 305
Service charges - water revenue			-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-
Service charges - refuse removal			2 766	2 715	3 133	4 067	2 975	2 975	2 559	1 777
Agency services			-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			7 750	(81 288)	347 304	846	846	846	541 086	220
Cash receipts from ratepayers	18(1)a		-	-	-	114 869	143 651	143 651	123 126	108 701
Ratepayer & Other revenue	18(1)a		189 698	264 118	271 683	389 036	388 065	388 065	196 960	117 044
Change in consumer debtors (current and non-current)			N/A	2 629	6 522	5 498	(10 121)	-	24 316	18 913
Operating and Capital Grant Revenue	18(1)a		153 424	206 418	135 784	133 420	146 870	146 870	106 817	158 159
Capital expenditure - total	20(1)(v)		55 958	29 760	93 889	18 143	18 143	18 143	548 159	40 975
Capital expenditure - renewal	20(1)(v)		6 807	6 807	55	6 679	6 679	6 679	220	227

Supporting benchmarks

Indicator	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Growth guideline maximum	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%	6,0%
CPI guideline	4,3%	3,9%	4,6%	5,0%	5,0%	5,0%	5,4%
DoRA operating grants total MFY	-	-	-	-	-	-	-
DoRA capital grants total MFY	-	-	-	-	-	-	-
Provincial operating grants	-	-	-	-	-	-	-
Provincial capital grants	-	-	-	-	-	-	-
District Municipality grants	-	-	-	-	-	-	-
Total gazetted/advised national, provincial and district grants	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)	-	-	-	-	-	-	-

DoRA operating

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Operating grants	-	-	-	-	-	-	-
Capital grants	-	-	-	-	-	-	-

DoRA capital

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Capital grants	-	-	-	-	-	-	-

Trend

Indicator	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Change in consumer debtors (current and non-current)	N/A	2 629	6 522	5 498	(10 121)	-	24 316

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total Operating Revenue	181 657	274 356	214 051	248 838	258 884	258 884	158 856
Total Operating Expenditure	195 551	238 417	243 920	226 057	212 878	212 878	143 729
Operating Performance Surplus/(Deficit)	(13 894)	35 939	(29 869)	22 781	46 006	46 006	15 126

Cash and Cash Equivalents (30 June 2024)

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Revenue	-	51,0%	(22,0%)	16,3%	4,0%	0,0%	(38,6%)
% Increase in Total Operating Revenue	-	51,0%	(22,0%)	16,3%	4,0%	0,0%	(38,6%)
% Increase in Property Rates Revenue	-	13,3%	4,4%	5,5%	0,0%	0,0%	(37,0%)
% Increase in Electricity Revenue	-	18,3%	33,3%	43,6%	(10,5%)	0,0%	(42,0%)
% Increase in Property Rates & Services Charges	-	15,0%	18,9%	27,3%	(7,5%)	0,0%	(39,3%)
Expenditure	0,0%	21,9%	2,3%	(7,3%)	(5,8%)	0,0%	(32,5%)
% Increase in Total Operating Expenditure	0,0%	21,9%	2,3%	(7,3%)	(5,8%)	0,0%	(32,5%)
% Increase in Employee Costs	0,0%	9,1%	1,9%	2,2%	(2,5%)	0,0%	(31,4%)
% Increase in Electricity Bnk Purchases	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Average Cost Per Budgeted Employee Position (Remuneration)	0	217721,1949	450178,3608	0	0	0	0
Average Cost Per Councillor (Remuneration)	0	0	468508,8947	0	0	0	0
R&M % of PPE	3,2%	5,0%	9,0%	1,8%	2,2%	2,2%	1,5%
Asset Renewal and R&M as a % of PPE	42,7%	66,1%	11,7%	3,5%	3,8%	3,5%	3,5%
Debt Impairment % of Total Billable Revenue	2,8%	4,8%	2,7%	4,2%	4,8%	4,6%	0,0%

Capital Revenue

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Internally Funded & Other (R'000)	7 750	(81 288)	347 304	846	846	846	541 086
Borrowing (R'000)	-	-	-	-	-	-	-
Grant Funding and Other (R'000)	48 208	111 048	(263 615)	17 297	17 297	17 297	7 074

Capital Expenditure

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total Capital Programme (R'000)	55 958	29 760	93 889	18 143	18 143	18 143	548 159
Asset Renewal	78 534	90 066	3 352	6 679	6 679	6 679	-
Asset Renewal % of Total Capital Expenditure	140,3%	302,6%	3,6%	36,8%	36,8%	36,8%	0,0%

Cash

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Cash Receipts % of Rate Payer & Other	0,0%	0,0%	0,0%	30,1%	37,0%	37,0%	62,5%
Cash Coverage Ratio	(0)	(0)	(0)	0	0	0	0

Borrowing

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Most recent Credit Rating	-	-	-	-	-	-	-
Capital Charges to Operating	0,8%	0,7%	0,8%	0,7%	0,9%	0,9%	0,6%
Borrowing Receipts % of Capital Expenditure	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

Reserves

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Uncommitted reserves after application of cash and investments	(250 785)	(507 277)	(206 448)	(15 874)	(500)	(500)	11 478

Free Services

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Free Basic Services as a % of Equitable Share	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Free Services as a % of Operating Revenue (excl operational transfers)	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%

High Level Outcome of Funding Compliance

Category	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total Operating Revenue	181 657	274 356	214 051	248 838	258 884	258 884	158 856
Total Operating Expenditure	195 551	238 417	243 920	226 057	212 878	212 878	143 729
Surplus/(Deficit) Budgeted Operating Statement	(13 894)	35 939	(29 869)	22 781	46 006	46 006	15 126
Surplus/(Deficit) Considering Reserves and Cash Backing	(250 785)	(507 277)	(206 448)	(15 874)	(500)	(500)	11 478
MTRF Funded (1) / Unfunded (0)	15	0	0	0	0	0	1
MTRF Funded ✓ / Unfunded ✗	15	✗	✗	✗	✗	✗	✓

KZN261 eDumbe - Supporting Table SA11 Property rates summary

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

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

KZN261 eDumbe - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/parc (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15 000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:	2	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-

References:

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

KZN261 eDumbe - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%		-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/parc (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15 000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R '000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, discounts (R'000)												
References:												
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations												
2. Include value of additional reductions is 'free value greater than MPRA minimum.												
3. Average rate - cents in the Rand. Eg 10,26 cents in the Rand is 0,1026, expressed to 6 decimal places maximum												
4. Include arrears collections												
5. In favour of the rate-payer												
6. Provide relevant information for historical comparisons.												

KZN261 eDumbe - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework				
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Rand/cent												
Monthly Account for Household - 'Middle Income Range'	1											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3											
Rates and services charges:												
Property rates		-	-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

KZN261 eDumbe - Supporting Table SA16 Investment particulars by maturity

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

References

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

KZN261 eDumbe - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
 Annuity and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
 Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
 Concessional Loan										
 Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
 Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
 Government Loans										
 Intercompany/Parent-Subsidiary Transactions										
 Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
 Marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Marketable Bonds		-	-	-	-	-	-	-	-	-
 Non-annuity Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-annuity Loans		-	-	-	-	-	-	-	-	-
 Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
 PPP Liabilities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total PPP Liabilities		-	-	-	-	-	-	-	-	-
 Securities										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
 Interest Rate Swaps										
Total Borrowings	1	-	-	-	-	-	-	-	-	-

References

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

KZN261 eDumbe - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE	1									
Operating										
National Government										
Monetary Allocations										
<i>EPWP Incentive</i>	-	11 167	12 805	1 482	1 487	1 487	1 487	1 507	-	-
<i>Finance Management</i>	-	15 005	18 005	3 000	3 000	3 000	3 000	3 000	3 100	3 100
<i>Infrastructure Skills Development Grant</i>	-	1 000	1 000	-	-	-	-	-	-	-
<i>Local Government Equitable Share</i>	-	93 029	99 029	104 192	103 723	103 723	103 723	101 507	100 634	108 041
<i>Municipal Infrastructure Grant</i>	-	4 500	4 500	-	-	-	-	-	-	-
Total Monetary Allocations		124 701	135 339	108 674	108 210	108 210	108 210	106 014	103 734	111 141
Total Operating/National Government		124 701	135 339	108 674	108 210	108 210	108 210	106 014	103 734	111 141
Provincial Government										
Total Operating/Provincial Government		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	7 192	8 592	3 053	3 790	14 790	14 790	3 729	3 729	3 729
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>Other transfers/grants [insert description]</i>										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
National Departmental Agencies-Banking SE-1A-1 transferred to Revenue/Capital Expenditure										
<i>National Departmental Agencies-Traditional Affairs-Transferred to Revenue/Capital Expe</i>	-	23	23	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		124 701	135 339	108 674	108 210	108 210	108 210	106 014	103 734	111 141
Capital										
National Government										
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		(94 433)	(107 824)	(2 122)	-	-	-	8 140	10 452	10 924
Municipal Infrastructure Grant		(125 735)	(145 120)	(20 507)	21 420	21 420	21 420	30 958	23 612	24 238
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Total Provincial Government		-	-	-	-	-	-	-	-	-
KwaZulu-Natal	-	36 150	114 726	-	-	-	-	9 318	-	-
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>Other transfers/grants [insert description]</i>										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
<i>Other transfers/grants [insert description]</i>										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
<i>Other transfers/grants [insert description]</i>										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		124 701	135 339	108 674	108 210	108 210	108 210	106 014	103 734	111 141

References

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

KZN261 eDumbe - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		23 584	28 222	4 482	4 487	4 487	4 487	4 507	3 100	3 100
Repayment of grants										
Conditions met - transferred to revenue		(8 088)	(8 088)	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		31 672	36 310	4 482	4 487	4 487	4 487	4 507	3 100	3 100
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions met - transferred to revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	2 450	2 450	-	-	-
Conditions met - transferred to revenue		-	-	-	-	2 450	2 450	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
Total operating transfers and grants - CTBM	2	31 672	36 310	4 482	4 487	4 487	4 487	4 507	3 100	3 100
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A	#N/A
TOTAL TRANSFERS AND GRANTS - CTBM		31 672	36 310	4 482	4 487	4 487	4 487	4 507	3 100	3 100

References

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

KZN261 eDumbe - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

- References**
1. Insert description listed by municipal name and demarcation code of recipient
 2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
 3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)
 4. Insert description of each other organisation (e.g. charity)
 5. Insert description of each other organisation (e.g. the aged, child-headed households)
 6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-	-
% increase										
	-	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Salaries and Allowances										
Basic Salary										
Bonuses										
Allowance										
Accommodation, Travel and Incidental										
Cellular and Telephone										
Housing Benefits										
Non-pensionable										
Travel or Motor Vehicle										
Voluntary Work										
Total Allowance	-	-	-	-	-	-	-	-	-	-
Service Related Benefits										
Acting										
Bonus										
Danger Allowance										
Entertainment										
Fire Brigade										
In-kind Benefits										
Leave Pay										
Lifeguard/Duty Squads										
Long Service Award										
Overtime										
Scarcity										
Standby Allowance										
Tools Allowance										
Uniform/Special/Protective Clothing										
Leave gratuity										
Long Term Service Award										
Total Service Related Benefits	-	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	-	-	-	-	-	-	-	-	-	-
Social Contributions										
Bargaining Council										
Group Life Insurance										
Medical										
Pension										
Unemployment Insurance										
Total Social Contributions	-	-	-	-	-	-	-	-	-	-
Post-retirement Benefit										
Medical										
Other Benefits										
Pension										
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE										
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-	-
% increase										
	-	-	-	-	-	-	-	-	-	-
Total Municipal Entities										
TOTAL SALARY, ALLOWANCES & BENEFITS	86 893	94 644	96 236	98 506	95 760	95 760	100 216	103 523	106 836	
% increase		8.9%	1.7%	2.4%	(2.8%)	-	4.7%	3.3%	3.2%	
TOTAL MANAGERS AND STAFF	78 812	86 000	87 335	89 224	86 960	86 960	91 091	94 097	97 108	

References

- 1. "TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"
- 2. "Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"
- 3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
- 4. BIA, CIB, DIC, EIC, FIC, GID, HD, ID
- 5. Must agree to the sub-total appearing on Table A1 (Employee costs)
- 6. Includes pension payments and employer contributions to medical aid
- 7. Correct as at 30 June

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

KZN261 eDumbe - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			19	-	19	-	-	-	-	-	-
Board Members of municipal entities		4	5	-	5	-	-	-	-	-	-
Municipal employees		5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers		3	4	3	1	-	-	-	-	-	-
Other Managers		7	16	15	1	-	-	-	-	-	-
Professionals			165	160	5	-	-	-	-	-	-
Finance			17	12	5	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			2	2	-	-	-	-	-	-	-
Roads			23	23	-	-	-	-	-	-	-
Electricity			6	6	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			29	29	-	-	-	-	-	-	-
Other			88	88	-	-	-	-	-	-	-
Technicians			-	-	-	-	-	-	-	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			-	-	-	-	-	-	-	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)			-	-	-	-	-	-	-	-	-
Service and sales workers			-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers			-	-	-	-	-	-	-	-	-
Craft and related trades			-	-	-	-	-	-	-	-	-
Plant and Machine Operators			4	4	-	-	-	-	-	-	-
Elementary Occupations			-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS		9	213	182	31	-	-	-	-	-	-
% increase						(100.0%)	(100.0%)	(100.0%)	-	-	-
Total municipal employees headcount		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount		8, 10	-	-	-	-	-	-	-	-	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

KZN261 eDumbe - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
Revenue by Vote			1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	17 300	17 238	18 417
	Vote 1 - Executive & Council		13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	158 755	173 562	164 077
	Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Internal Audit		2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	2 018	24 214	24 046	25 533
	Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Health		684	684	684	684	684	684	684	684	684	684	684	684	684	8 204	10 518	10 992
	Vote 9 - Planning & Development		5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	5 707	68 478	60 893	64 177
	Vote 10 - Road Transport		777	777	777	777	777	777	777	777	777	777	777	777	777	9 318	-	-
	Vote 11 - Energy Sources		495	495	495	495	495	495	495	495	495	495	495	495	495	5 935	6 131	6 327
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Other		126	126	126	126	126	126	126	126	126	126	126	126	126	1 507	-	-
	Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue by Vote		24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	293 712	292 388	309 524
Expenditure by Vote to be appropriated																		
	Vote 1 - Executive & Council		2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	25 049	25 876	26 704
	Vote 2 - Finance and Admin		7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	89 427	92 378	95 334
	Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Community and Social Services		1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	22 318	23 054	23 792
	Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Health		4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	50 100	50 481	52 096
	Vote 9 - Planning & Development		2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	27 404	27 190	28 031
	Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - Energy Sources		188	188	188	188	188	188	188	188	188	188	188	188	188	2 252	3 331	3 438
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure by Vote		18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	216 549	222 310	229 395
	Surplus/(Deficit) before assoc.		6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	77 163	70 077	80 128
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	1	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	77 163	70 077	80 128

References

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

KZN261 eDumbe - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Ref	Description	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	Revenue - Functional																
	Governance and administration	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671	14 671
	Executive and council	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442	1 442
	Finance and administration	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230	13 230
	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794	2 794
	Community and social services	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016	2 016
	Sport and recreation	778	778	778	778	778	778	778	778	778	778	778	778	778	778	778	778
	Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031	6 031
	Planning and development	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832	5 832
	Road transport	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198	198
	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684
	Energy sources	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684	684
	Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296	296
	Total Revenue - Functional	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476	24 476
	Expenditure - Functional																
	Governance and administration	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540	9 540
	Executive and council	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087	2 087
	Finance and administration	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452	7 452
	Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Community and public safety	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860	1 860
	Community and social services	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838	1 838
	Sport and recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Public safety	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22	22
	Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471	2 471
	Planning and development	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284	2 284
	Road transport	188	188	188	188	188	188	188	188	188	188	188	188	188	188	188	188
	Environmental protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Trading services	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175
	Energy sources	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175	4 175
	Water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure - Functional	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046	18 046
	Surplus/(Deficit) before assoc.	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430
	Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430	6 430

References

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

KZN261 eDumbe - Supporting Table SA30 Budgeted monthly cash flow

R thousand	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	MONTHLY CASH FLOWS												Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	July	August	Sept	October	November	December	January	February	March	April	May	June			
Cash Receipts by Source	1 895	1 895	1 895	1 895	1 895	1 895	1 895	1 895	1 895	1 895	1 895	1 895	22 741	35 356	36 488
Property rates	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	3 508	42 101	67 573	73 493
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	652	652	652	652	652	652	652	652	652	652	652	652	7 820	12 158	12 547
Rental of facilities and equipment	210	210	210	210	210	210	210	210	210	210	210	210	-	-	-
Interest earned - external investments	71	71	71	71	71	71	71	71	71	71	71	71	858	2 597	2 681
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	914
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	349	349	349	349	349	349	349	349	349	349	349	349	4 191	4 330	4 468
Licences and permits	306	306	306	306	306	306	306	306	306	306	306	306	3 669	3 791	3 911
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	9 188	110 257	107 994	115 418
Other revenue	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	2 139	25 664	26 511	27 360
18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	18 318	219 815	261 195	277 278
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	4 035	48 416	34 064	35 162
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	788	788	788	788	788	788	788	788	788	788	788	788	9 460	9 772	10 085
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Val Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	23 141	277 891	305 032	322 525
Total Cash Receipts by Source															
Cash Payments by Type															
Employee related costs	7 665	7 665	7 665	7 665	7 665	7 665	7 665	7 665	7 665	7 665	7 665	7 665	91 977	95 013	98 053
Remuneration of councillors	760	760	760	760	760	760	760	760	760	760	760	760	9 125	9 426	9 728
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	4 597	4 597	4 597	4 597	4 597	4 597	4 597	4 597	4 597	4 597	4 597	4 597	55 159	54 328	56 067
Acquisition inventory - water and other inventory	17	17	17	17	17	17	17	17	17	17	17	17	200	202	205
Contracted services	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	2 397	28 764	30 772	31 491
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1 542	1 542	1 542	1 542	1 542	1 542	1 542	1 542	1 542	1 542	1 542	1 542	18 498	19 108	19 720
16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	16 977	203 724	208 850	215 263
Cash Payments by Type															
Other Cash Flows/Payments by Type															
Capital assets	3 927	3 927	3 927	3 927	3 927	3 927	3 927	3 927	3 927	3 927	3 927	3 927	47 121	34 325	35 432
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	20 904	250 845	243 175	250 695
Total Cash Payments by Type															
NET INCREASE/(DECREASE) IN CASH HELD	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	2 237	26 846	61 856	71 830
Cash/cash equivalents at the month/year begin:	5 867	8 104	10 342	12 579	14 816	17 053	19 290	21 527	23 765	26 002	28 239	30 476	32 713	34 950	37 187
Cash/cash equivalents at the month/year end:	8 104	10 342	12 579	14 816	17 053	19 290	21 527	23 765	26 002	28 239	30 476	32 713	34 950	37 187	39 417

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue and similarly for budgeted expenditure. However for the MTRF it is now directly linked to A7.

KZN261 eDumbe - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand

References

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

KZN261 eDumbe - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years		Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
			Total	Original Budget		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29								
	Parent Municipality:															
	Revenue Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Operating Revenue Implication															
	Expenditure Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Operating Expenditure Implication															
	Capital Expenditure Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Capital Expenditure Implication															
	Total Parent Expenditure Implication															
	Entities:															
	Revenue Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Operating Revenue Implication															
	Expenditure Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Operating Expenditure Implication															
	Capital Expenditure Obligation By Contract	2														
	Contract 1															
	Contract 2															
	Contract 3 etc															
	Total Capital Expenditure Implication															
	Total Entity Expenditure Implication															

References

- Total Implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s33)
- For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Community Assets	159 353	156 495	176 905	3 119	3 119	3 119	-	-	-	
Community Facilities	171 687	157 313	176 905	-	-	-	-	-	-	
Halls	14 777	16 509	3 257	-	-	-	-	-	-	
Centres	5 492	5 492	-	-	-	-	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	149 419	133 312	173 648	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	2 000	2 000	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	(12 334)	(818)	-	3 119	3 119	3 119	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	(12 334)	(818)	-	3 119	3 119	3 119	(818)	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	-	-	-	-	-	-	
Operational Buildings	-	-	-	-	-	-	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	(76)	(109)	258	204	204	204	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	(76)	(109)	258	204	204	204	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	(76)	(109)	258	204	204	204	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	10 192	17 807	-	218	218	218	-	-	-	
Furniture and Office Equipment	10 192	17 807	-	218	218	218	-	-	-	
Machinery and Equipment	10 197	10 197	-	-	-	-	-	-	-	
Machinery and Equipment	10 197	10 197	-	-	-	-	-	-	-	
Transport Assets	8 538	8 538	350 683	221	221	221	-	-	-	
Transport Assets	8 538	8 538	350 683	221	221	221	-	-	-	
Land	98 992	26 228	16 972	-	-	-	-	-	-	
Land	98 992	26 228	16 972	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	355 358	373 586	553 989	11 464	11 464	11 464	32 652	29 621	30 576

References

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

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	17 517	24 199	21 526	20 506	20 506	20 506	21 265	21 967	22 670

References

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

Community Assets	38 233	49 765	-	-	-	-	8 103	-	-
Community Facilities	2 775	2 775	-	-	-	-	-	-	-
Halls	2 775	2 775	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	35 458	46 990	-	-	-	-	8 103	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	35 458	46 990	-	-	-	-	8 103	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	71 727	83 259	3 297	-	-	8 103	-	-
Upgrading of Existing Assets as % of total capex		16.5%	18.0%	0.6%	0.0%	0.0%	0.0%	19.8%	0.0%
Upgrading of Existing Assets as % of deprecn"		409.5%	344.1%	15.3%	0.0%	0.0%	0.0%	38.1%	0.0%
References									

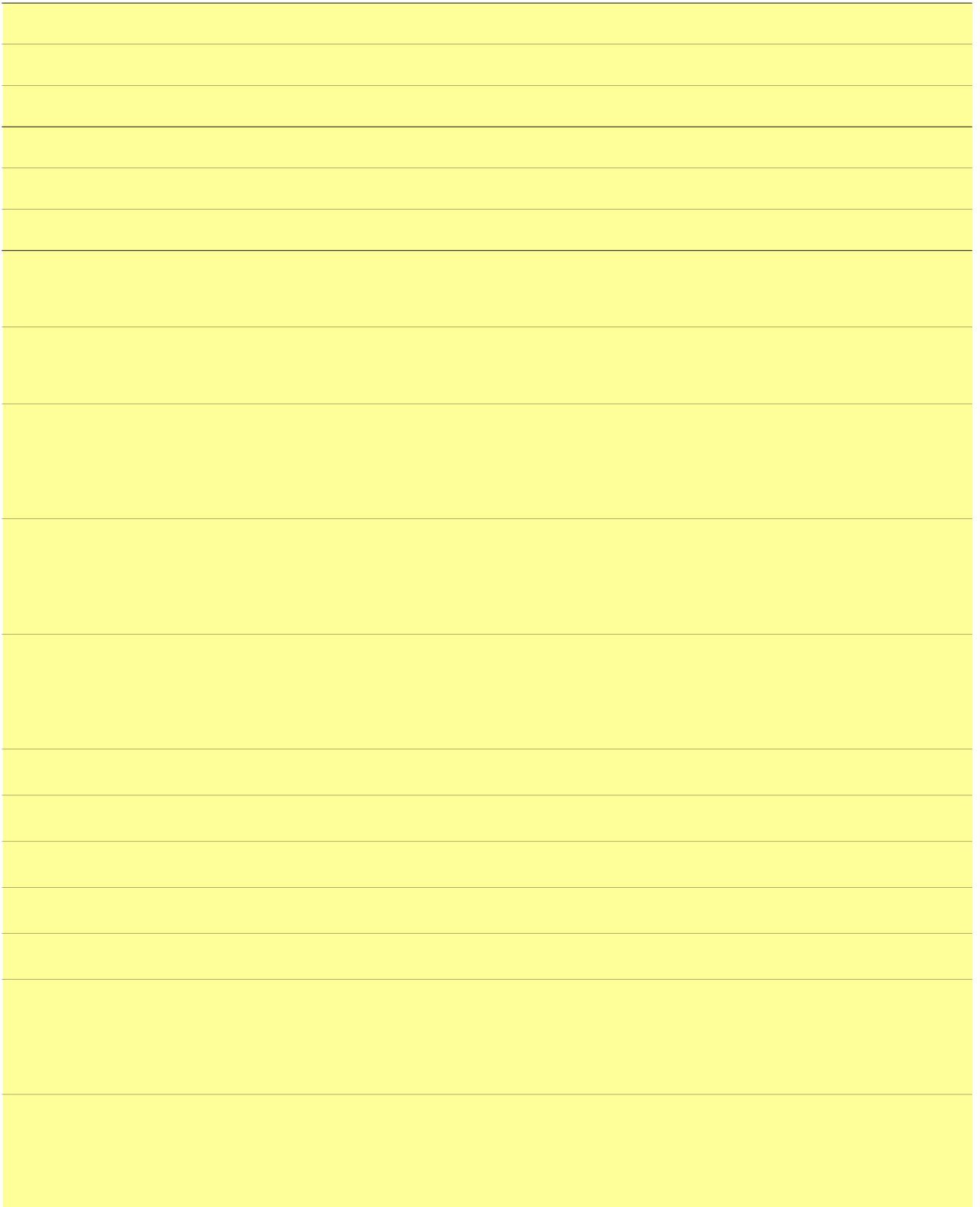
1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure

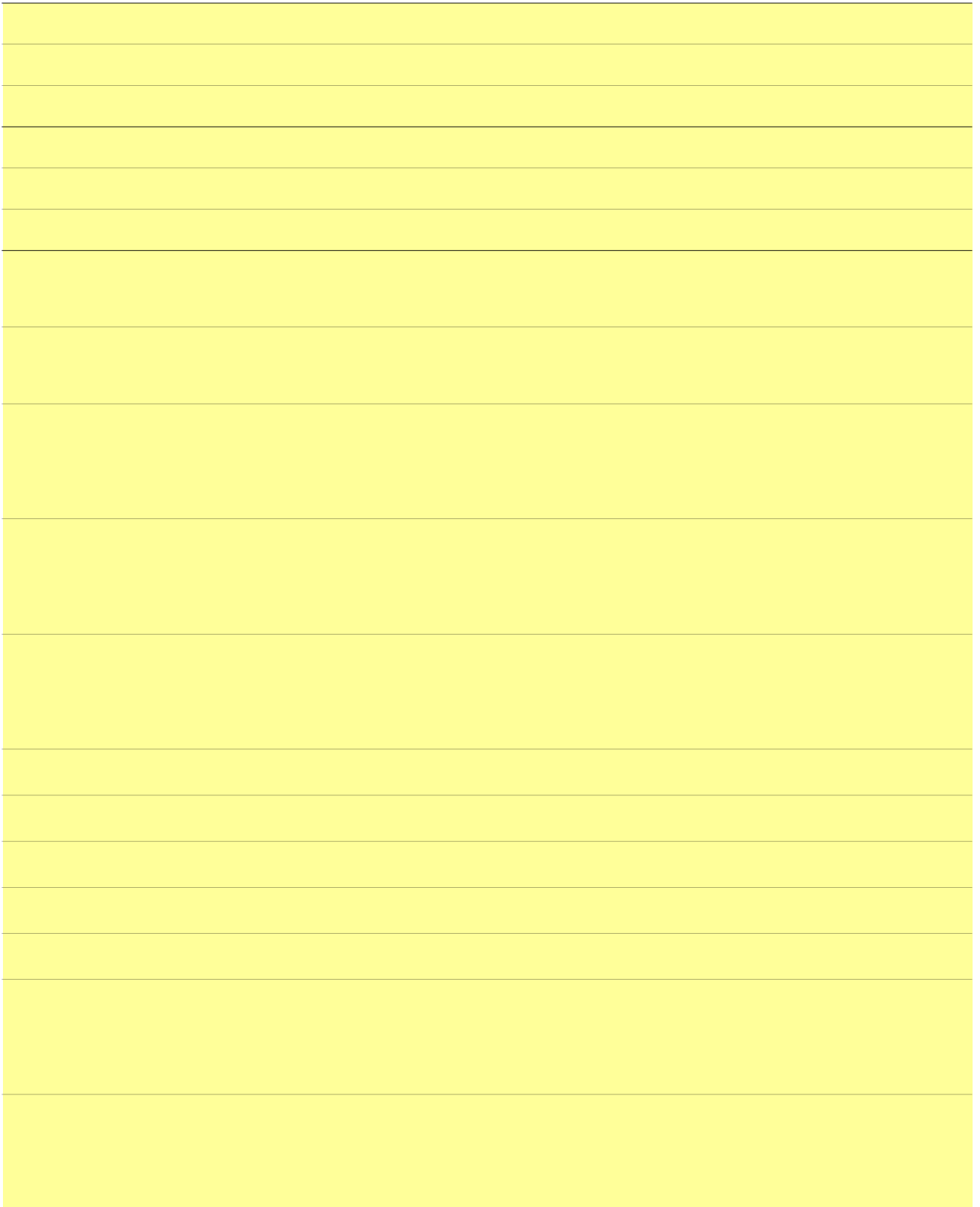
KZN261 eDumbe - Supporting Table SA35 Future financial implications of the capital budget

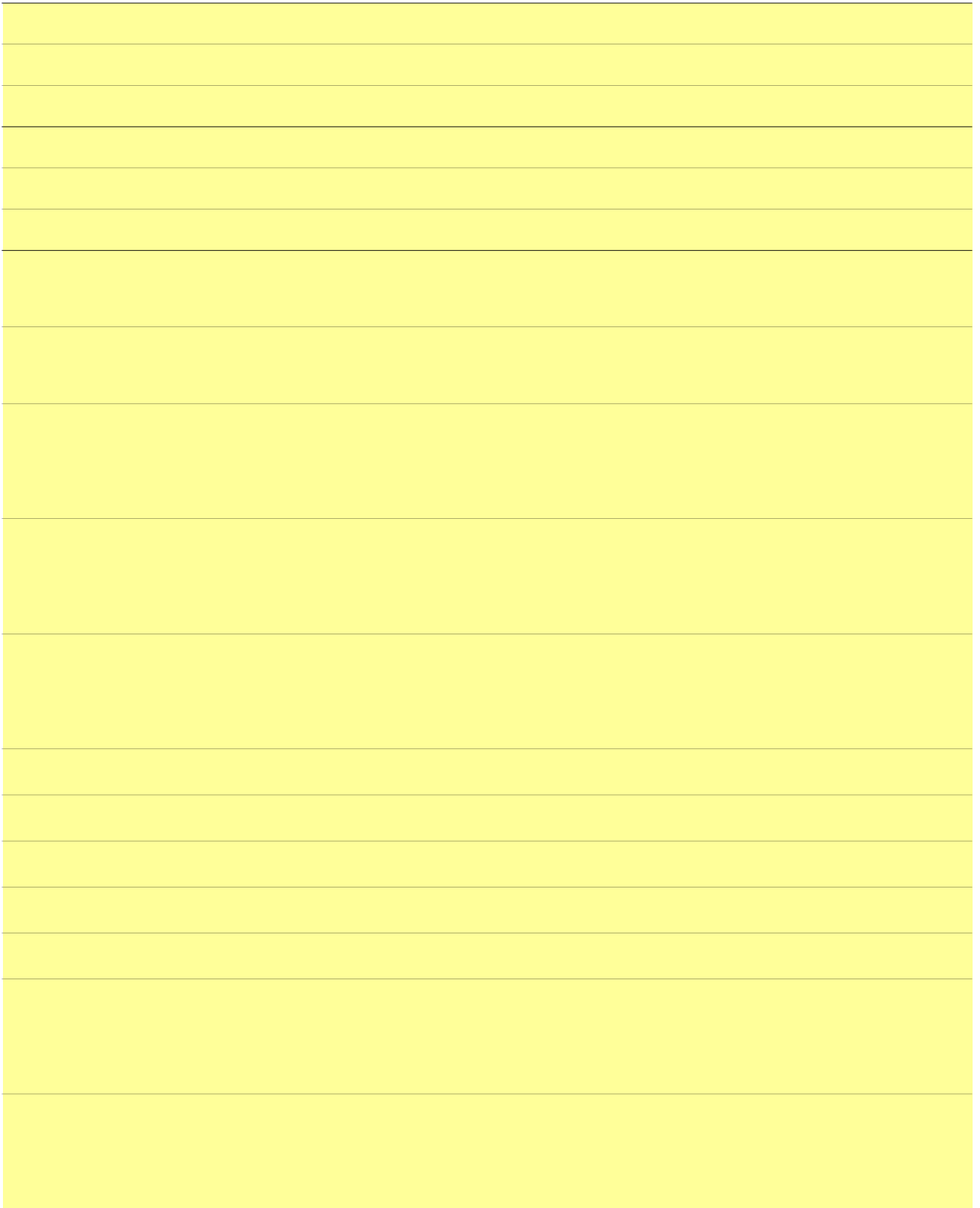
Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - Finance and Admin		220	227	235				
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		32 652	29 621	30 576				
Vote 10 - Road Transport		8 103	-	-				
Vote 11 - Energy Sources		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - Waste Management		-	-	-				
Vote 14 - Other		-	-	-				
Vote 15 - Finance and Admin2		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		40 975	29 848	30 810	-	-	-	-
Future operational costs by vote	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								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		40 975	29 848	30 810	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)







№ п/п	№ документа	Дата документа	Содержание документа
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FORM	YEAR END	MUNCDE	ITEMCODE	SEQ
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BSD	2026	KZN261	1101	3
BSD	2026	KZN261	1102	4
BSD	2026	KZN261	1103	5
BSD	2026	KZN261	1104	6
BSD	2026	KZN261	1105	7
BSD	2026	KZN261	1106	8
BSD	2026	KZN261	1107	9
BSD	2026	KZN261	1108	10
BSD	2026	KZN261	1109	11
BSD	2026	KZN261	1110	12
BSD	2026	KZN261	1200	13
BSD	2026	KZN261	1201	14
BSD	2026	KZN261	1202	15
BSD	2026	KZN261	1203	16
BSD	2026	KZN261	1204	17
BSD	2026	KZN261	1205	18
BSD	2026	KZN261	1206	19
BSD	2026	KZN261	1207	20
BSD	2026	KZN261	1208	21
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BSD	2026	KZN261	1211	24
BSD	2026	KZN261	1300	25
BSD	2026	KZN261	1301	26
BSD	2026	KZN261	1302	27
BSD	2026	KZN261	1303	28
BSD	2026	KZN261	1304	29
BSD	2026	KZN261	1305	30
BSD	2026	KZN261	1306	31
BSD	2026	KZN261	1307	32
BSD	2026	KZN261	1308	33
BSD	2026	KZN261	1400	34
BSD	2026	KZN261	1401	35
BSD	2026	KZN261	1402	36
BSD	2026	KZN261	1403	37
BSD	2026	KZN261	1404	38
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BSD	2026	KZN261	1407	41
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BSD	2026	KZN261	1502	47
BSD	2026	KZN261	1503	48
BSD	2026	KZN261	1504	49
BSD	2026	KZN261		
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BSD	2026	KZN261	1601	52
BSD	2026	KZN261	1602	53
BSD	2026	KZN261	1603	54
BSD	2026	KZN261	1604	55
BSD	2026	KZN261	1606	56
BSD	2026	KZN261	1607	57