

**EDUMBE LOCAL MUNICIPALITY – KZN 261**

**FINAL APPROVE NARATIVE  
DRAFT BUDGET REPORT 2023/24- 2024/26**



**MEDIUM TERM REVENUE AND  
EXPENDITURE FORECASTS**

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Details on the contents of each of the above sections are provided in the Schedules to the Municipal Budget and Reporting Regulations, as published in Part 1 of 2 Government Gazette No.32141 dated 17 April 2009

**TABLING FINAL ANNUALLY BUDGET FOR 2023/TO 2026**  
**MTREF FINANCIAL YEAR**

**PART 1**

**1.1. MAYOR'S REPORT / SPEECH**

Mayor CLLR Makhabela to deliver his speech during Council meeting on 29 March 2023 at Council Chamber.

**MAYORAL BUDGET SPEECH BY MAYOR CLLR M.S. MKHABELA  
DURING COUNCIL MEETING ON Thursday, 29 MARCH 2023 IN éDUMBE  
MUNICIPAL COUNCIL CHAMBER**

Madam Speaker,  
Honourable Deputy Mayor,  
Member of the Executive Committee,  
MPAC Chairperson,  
Councillors,  
Amakhosi Asendlunkulu,  
Acting Municipal Manager,  
Senior Managers, all municipal officials present here and  
Community Members

I greet you.

**Madam Speaker**, it is a pleasure and admiration to table this draft budget for 2023/24 which is the second year of fiscal year in our term of office as this council since November 2021. It has been a short time, challenging but great journey we have marched together of changing our people's lives to be better.

**Madam Speaker**, it is an obligatory mandate that the Mayor of municipality must co-ordinate the budget processes for preparing the annual budget and reviewing the Municipality's Integrated Development Plan and all budget-related policies. That intends to ensure that tabled budget and IDP's revisions and budget – related policies are equally consistent and credible.

**Honourable Speaker** I tabled this particular budget under very extreme economic conditions; even though, the Reserve Bank Governor has recently announced that the repo rate will remain at 7.70 % which is its highest rate since 1998 due to South Africa's weak economy ,Interest rate increase of

11.3% and further articulated that “the stronger growth forecast for 2023 reflects better sectoral growth performances and more robust terms of trade in the first quarter of 2023”, yes it gives hope that our country’s and global economy indicates some recovering factors; but for the mere fact that unemployment rate increased and many economic activities are unresponsive is a worrying factor.

**Madam Speaker**, the Municipal financial position is solely dependent on grants. The revenue collection remained a serious challenge since we came into office in , however there are slightly improvements due to revenue enhancement strategies especial on electricity collection.

**Hon. Speaker**, in preparation of the draft operational expenditure budget reflection was assumed to the current and changing economic climate conditions also cost containments regulations appropriate to the local government sphere.

The Draft budget for 2023/24 is as follows:

<b>Total Revenue</b>	<b>: R 271 632 789.69</b>
<b>Total Expenditure</b>	<b>: R 210 873 451.79</b>
<b>Surplus</b>	<b>: R 18 454 337</b>

**Madam Speaker**, this Council through previous years’ draft budgets has successful achieve various projects which enhances infrastructure development and socio-economic issues in our communities. Furthermore, it has continuously committed to render reasonable and impartial service delivery to all of eDumbe Citizens.

**Honourable Speaker**, please allow me to take this opportunity together with the Council to thank the people of eDumbe unreservedly for affording us the opportunity to lead the municipality for a period of five years (2023/24-2026/27). I also wish to extend my gratitude thanks to the management and staff of eDumbe for their magnitude support to Council and helping us in bringing change to the people of eDumbe.

**As I conclude Madam speaker,** I hereby table before the Council the 2023/24 draft annual budget for éDumbe Municipality for adoption by the Council.

**I thank you!!!**

**Nginyabonga**

## 1.2 Resolution



# EXTRACT

Extract from the Minutes of the Special Council Meeting held  
on the 29 March 2022 in the Council Chamber,  
Paulpietersburg.

## **EDCO TABLING OF DRAFT BUDGET FOR 2023/24 TO 2025/ 26 MTREF FINANCIAL YEAR**

### **PURPOSE**

The purpose of the item is to submit the Draft MTEF budget for 2023/24 to 2025/26 Financial Year in terms of section 16 (1) of the Local Government: Municipal Finance Management Act no. 56 of 2003.

### **BACKGROUND**

In terms of section 16 (1) of the Municipal Finance Management Act, the municipal council of a municipality must for each financial year approve an draft budget for the municipality before the start of that financial year. Section 16 (2) stipulates that for a municipality to comply with subsection (1), the

mayor of the municipality must table the final draft budget at a council meeting at least 29 March 2023 before the start of the budget year.

## 1.1

## 1.2 DISCUSSION

### 1.3 Executive Summary

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

National Treasury's MFMA Circular No. 85 and 86 were used to guide the compilation of the 2023/24 – 2025/26 MTREF. The mSCOA Regulations was also taken into account when the draft budget was compiled and the budget complies with the mSCOA requirements.

The main challenges experienced during the compilation of the 2023/24 MTREF has not changed from the previous year's challenges which were experienced by the municipality when the budget was previously compiled.

The challenges can be summarized as follows:

- The ongoing difficulties in the national and local economy.
- Aging and poorly maintained roads and electricity infrastructure.
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable.
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Most of the rural settlements are small thus making service delivery costly, this effect is compounded by the aspect that only 35% of the municipality's population lives in an urban area while 65% lives in the rural hinterland of the municipality. The spatial development pattern of the municipality will have to be addressed.

- Income levels in eDumbe tend to be quite low with 69% of the population earning less than R1200 a month. The traditional and rural areas are the most poverty stricken.
- The municipality has also experienced the challenge due to the cutting of the expenditure by National and Provincial government. All grants were affected but cut costing measures implemented by the government.

### **Legislative framework**

The 2023/24 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2023/24 and 2025/26 are indicative in terms of the medium-term expenditure framework.

The budget comprises of two categories:

- (a) Operational Budget
- (b) Capital Budget

### **2 The focus area where eDumbe Municipality is rendering service to community includes the following:**

- Electricity supply
- Municipal roads and Solid waste removal
- Cemeteries
- Firefighting and Public safety services

### **Linkages between the budget, the IDP and political priorities**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule.

Secondly, the IDP is prepared, and the projects are included in the budget with each project properly reference per IDP reference number.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP.

Finally, the implementation of electricity and solid waste projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past.

## 2.1 Operating Revenue Framework

The expenditure required to address these challenges will inevitably always exceed available funding hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues. The municipality has a huge task to implement the revenue enhancement strategy since the municipality has a huge backlog on infrastructure which must be addressed.

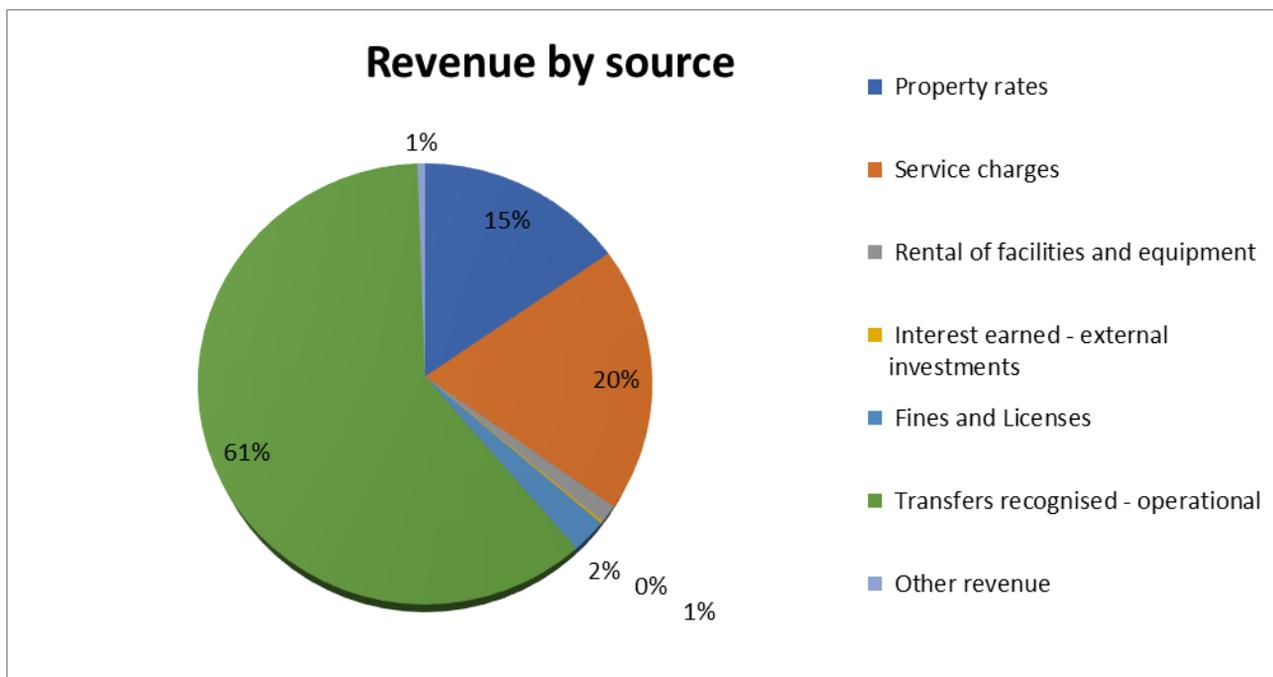
Cash flow has become a huge challenge in a municipality due to the non-payment by customers. One of the challenges which cause the customers not to pay is the current economy status within the area which has affected the market and some businesses are struggling to cope with the situation.

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

- Efficient revenue management and electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and Tariff policies of the municipality.

The format prescribed by National Treasury has been used to prepare the above schedule and the operating statement has excluded the capital transfers to allow the user to see whether the operating activities of municipality results to the deficit or surplus.

The revenue as per chart is as follows:



### 2.1.1 Sale of Electricity and Impact of Tariff Increases

the municipality is expecting NERSA approval of an average increase to Eskom on bulk electricity by 18.7 % per cent. The municipality will be applying to NERSA for the electricity tariff increase for 20.7%:

- Approximately 450 households who have had tempered meters have come forward to apply electricity meter replacement;
- Eleven (11) large power users who had been using hexing meters have come forward and meter replacement processed has been finalised; and
- approximately 7 new shops to be connected upon the completion of phase 2 of the shopping centre in town

#### **2023/24 Electricity Tariff Application**

- eDumbe local Municipality is hereby applying for the following tariff application increase for the 2022/23 financial year.
-

•	<b><u>Domestic: Prepaid and Conventional</u></b>	<b>c/kwh</b>
•	Block 1.                   0    –    50 kWh	161.56
•	Block 2.                   51    –    350 kWh	202.40
•	Block 3.                   351   –    600 kWh	282.43
•	Block 4:                   >       600 kWh	292.87
•	*Conventional metering, fixed monthly charge of	R 366,18 per month
•		
•	<b><u>Commercial prepaid</u></b>	<b>c/kwh</b>
•	Energy Charge.	340.82
•		
•	<b><u>Commercial: Conventional</u></b>	<b>c/kwh</b>
•	Energy Charge.	R 268.88
•	*Conventional metering, fix monthly charge of	R 1137.34 per month
•		
•	<b><u>Commercial (Vacant land)</u></b>	
•	Basic charge	R 882.65
•		
•	<b><u>Industrial:</u></b>	
•	Energy Charge.	R 160.28
	c/kWh	
•	Demand Charge.	R 343.22
	kva	
•	Basic Charge.	R 6 728.89
	per month	

## Operating Transfers and Grant Receipts

The National Treasury has allocated grants to the municipality through DORA which will assist on the provision of the basic services. The schedule of grants received is as follows:

Details	Draft Budget 2023/24	Budget 2024/25	Budget 2025/26
<b>GRANTS &amp; SUBSIDIES</b>			
<b>National Government</b>			
Equitable Share	99 026 000	105 089 000	101 552 000
Finance Management Grant	3 000 000	3 000 000	3 000 000
Municipal Infrastructure Grant	20 774 000	21 559 000	22 234 000
Integrated National Electrification	21 305 000	14 629 000	15 284 000
Public Works Integrated Grant	1 638 000	-	-
	<b>145 743 000</b>	<b>144 277 000</b>	<b>142 172 000</b>
<b>Provincial Government</b>			
Provincialisation of Libraries	1 426 000	2 050 000	2 142 000
Community Library Services	1 964 000	1 489 000	1 556 000
Strategy Grant Skill development	1 000 000		
<b>Total Receipts From Provincial Gov</b>	<b>4 390 000</b>	<b>3 539 000</b>	<b>3 698 000</b>
<b>Total Grants &amp; Subsidies</b>	<b>150 133 000</b>	<b>147 815 000</b>	<b>145 870 000</b>

### - Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The first R10 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R110 000 reduction on the market value of a property

will be granted in terms of eDumbe Local Municipality's proposed draft Property Rates Policy to be implemented in 2023/24 to address the value of the properties for indigent household considering the RDP House value.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance.

The proposed property rates tariff for 2023/24 financial year has been calculated in compliance with the MPRA regulations which stipulate the ratios of tariffs per category. It must be noted that the previous year's tariffs were not complying with the MPRA regulations when it comes to ratios per category. The revenue forgone has been calculated to R 1 102 394 based on the R110 000 reduction amount on all residential properties.

Due to Covid-19, people lost jobs the proposed tariffs remain the same except for state owned properties, public service purpose and public service infrastructure that increased with 5.3% which will be implemented by eDumbe Local Municipality

Tariffs are as follow:

Property Category	Budget 2022/2023	Rebate	Budget 2023/24	Rebate
Residential	0.009396		0.009894	
Business, Commercial	0.021983	10%	0.023148	10%
Industrial business	0.025243		0.026581	
Agricultural	0.001997		0.002103	
Public Service Purposes	0.030212		0.031813	
Public Service Infrastructure	0.005309		0.005590	
Vacant Land	0.031602		0.033277	
Place of Public Worship	Exempted 100%			
Municipal properties				
Communal Land				
Public Benefit Organisation Properties, and Non-Profit Organisation Properties				

The municipality will be charging interest on overdue accounts in 2023/24 financial year for all services at the rate of 0.5 % on 30 days account in arrears, because of incorrect or missing customers Data and challenges on sending of statements

- **Waste Removal and Impact of Tariff Increases**

The increase 5.3 % in the waste removal tariff is proposed from 1 July 2023. The following table compares current and proposed amounts payable from 1 July 2022:

<b>Waste removal proposed tariffs</b>	<b>2022/23 excl. VAT</b>	<b>2023/24 excl. VAT</b>
1. Domestic removal - Refuse	R 142.66	R 150.22
2. Business removal - Refuse		
1 - 2 Bins	R 391.27	R412.00
3 - 4 Bins	R 587.44	R 618.57
5 - 6 Bins	R 632.54	R 666.06
More than 6 Bins	R 906.36	R 954.39

**EXPENDITURE SECTION**

- Operating Expenditure Framework

The eDumbe Local Municipality expenditure framework for the 2023/24 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by *Section 18 and 19 of the MFMA*;
- The capital program is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and

- Strict adherence to the principle of *no project plans no budget*. If there is no business plan no funding allocation can be made.

### **Employee cost**

The employee related cost comprises of 42% of the operating budget and 31% of the total budget inclusive of Capital budget excluding the councillor's remunerations. The employee costs percentage is above the threshold/ acceptable norm as per National Treasury Circular 71 which indicates that the acceptable norm for the Employee related cost must be 25% to 40%.

The increase on salaries for employees has been projected at 5.3 % as per Circular no. 123 and 115 issued by National Treasury as well as bargaining Council circular for increment of salaries.

The employee cost has a provision of vacant posts to be filled during the next financial year.

Also included on the employee related costs is the provision for travel allowances for all managers at R 6 500 per month. The managers will therefore not be eligible to use municipal vehicles as they will be having the travel allowances.

### **Remuneration for Councillors**

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the municipal budget. It must also be noted that the position of the Mayor and Speaker are full time which had an impact on the allowances of the councillors.

### **Bulk Purchase**

Bulk purchases are directly informed by the purchase of electricity from Eskom. The guideline for the tariffs charge increases to be approved by NERSA for municipalities at 18.7 % taking into account the approval made by NERSA for Eskom increases on electricity. Tariffs will be increase by 20.7 % .

**Contracted services**

Contracted services have been identified as high expenditures of eDumbe Local Municipality with contracted paying an above 7 million a year however we need to insource this that will be better for the Municipality an that cost containment will be practice or implemented by Municipality . As part of the compilation of the 2023/24 MTREF this group of expenditure was critically evaluated, and operational efficiencies were enforced. The contracted services include the provision of the grass cutting to the municipal properties and the security services to all municipal buildings as per the service level agreement that noted that their agreement its about to expired but the Municipality need drastically major to decrease such expenditure.

Description	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
Security Services	5 620 784.00	5 896 202.42	6 173 323.93
Grass Cutting	1 621 822.00	1 701 291.28	1 781 251.97
	<b>R 7 242 606</b>	<b>R 7 597 493.70</b>	<b>R 7 954 575.90</b>

- **Repairs and maintenance of assets**

This has become a challenge when it comes to the disclosure of the amount to be spent on the repairs and maintenance of the assets. This is because the repairs and maintenance portion include the portion of salaries of employees which are involved on the repairs and maintenance. The repairs and maintenance budgeted for 2023/24 financial year per item is as follows excluding the salaries portion.

## Repairs and Maintenance

Description R thousand	2023/24 Medium Term Revenue & Expenditure Framework		
	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Electricity Infrastructure</b>	2 784 132.00	2 920 554.47	3 057 820.53
<b>Operations &amp; Maintenance</b>	3 641 695.20	3 820 138.26	3 999 684.76
<b>Building Maintenance</b>	2 157 600.00	2 263 322.40	2 369 698.55
<b>Vehicles and Other equipment</b>	2 994 793.12	2 562 308.99	2 683 150.51
<b>Motor Traffic</b>	242 779.68	254 675.88	266 645.65
	<b>11 269 000</b>	<b>10 637 228.07</b>	<b>11 137 177.79</b>

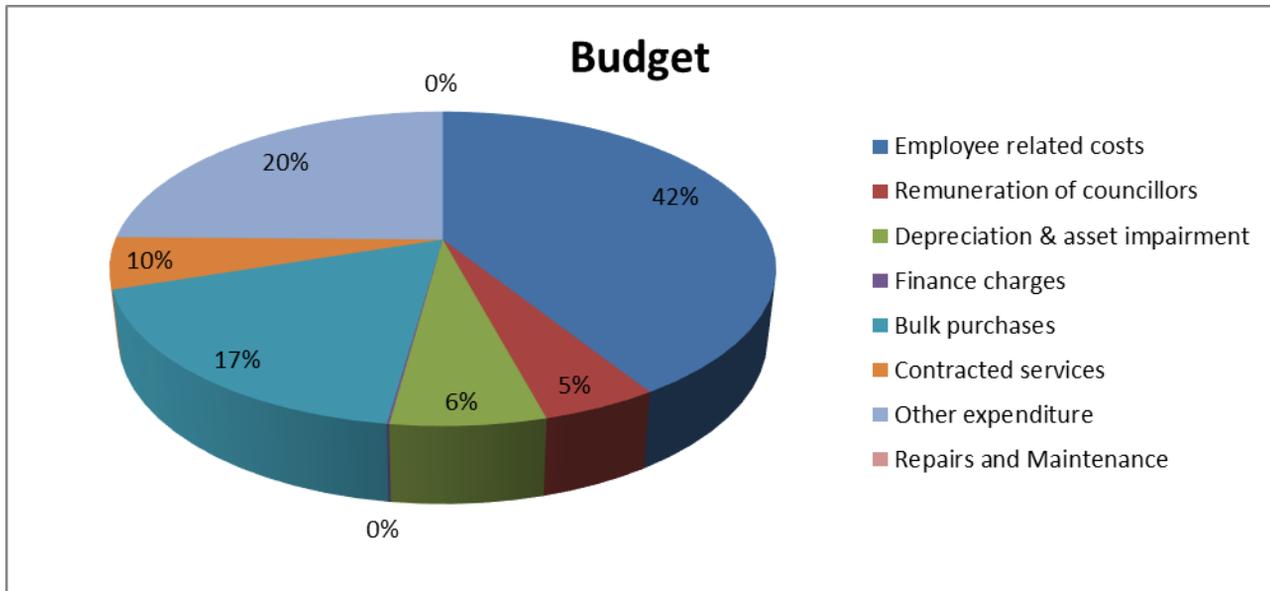
### - Free Basic Services: Basic Social Services Package

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

### Depreciation

This is a noncash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The depreciation and impairment of assets has been budgeted at R 21 891 533.04 for 2023/24 financial year.

The following table/ chart give a breakdown of the main expenditure categories for the 2023/2024 financial year.



✓ **Capital Budget**

The capital budget is funded by the grants which will be transferred to the municipality by National Treasury as per DORA allocation gazette for 2024. A capital grant consists of following :

- Municipal Infrastructure Grants
- Electrification Grants

Capital expenditure

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

R Thousand	Program/ Project Description	Asset Sub-class	Total Project Estimate
<b>OWN FUNDING</b>			
Motor Vehicles	Transport	Vehicles	1 000 000
Equipment and Furniture	Equipment	<b>Equipment</b>	400 000
<b>TOTAL EXP</b>			<b>R 1 400 000</b>
MIG Project	Emaphayiphini Access Road	Transport	R 4 500 000
MIG Project	Nqaben Access Road	Transport	R 4 500 000
MIG Project	Lindelani Access Road	Transport	R 4 800 000
MIG Project	Kwa Bhukuda Pedestrian Bridge	Transport	R 2 800 000

MIG Project	Mashekelela Sport field	Community	R 3 000 000
<b>TOTAL MIG</b>			<b>R 19 600 000</b>
<b>ENERGY ELECTRIFICATION</b>			
Electrification Services	KwaSonela Electrification Phase 4	Electrification	5 705 000
Electrification Services	KwaLembe Electrification Phase 2	Electrification	2 400 000
Electrification Services	Moscow Electrification	Electrification	1 900 000
Electrification Services	Kwahhulumbe	Electrification	2 500 000
Electrification Services	Emasimini	Electrification	2 000 000
Electrification Services	Kwakhambula	Electrification	3 300 000
Electrification Services	Esikhaleni	Electrification	3 500 000
<b>Total Expenditure</b>			<b>21 305 000</b>
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>R 42 305 000</b>

- **RECOMMENDED COUNCIL RESOLUTIONS**

1. The Mayor of eDumbe Local Municipality, acting in terms of section 16 (2) of the Municipal Finance Management Act, (Act 56 of 2003) hereby table the draft Budget and Budget related policies to a council meeting. The council resolved.
  - 1.1. That the draft budget and Medium-Term Revenue and Expenditure Framework (MTEF) for the three-year period commencing in 2023/24 financial year be approved.
  - 1.2. To approved draft budget of the operational and Capital budget for the outer years 2023/24 and 2025/2026
  - 1.3. To Approved draft budget that provision was made for a general increase of 5.3% on Employee Related Costs and provision for the Upper limits for Remuneration and allowances for Councillors, implementation being subject to the confirmation by the SALGBC for employees and approval by MEC for Co-operative Governance and Traditional Affairs for councillors.
  - 1.4. To Approved that the mSCOA Regulations and Integrated Development Plan was observed and considered in the compilation of the budget version 6.7.
  - 1.5. Those copies of the budget are submitted to National Treasury, DPLG, DTLGA and Provincial Treasury as per the requirements of the MFMA.
  - 1.6. To approve of the Electricity Theft By-law and Budget related policies.
  - 1.7. To approved of the budget funding (grants) and the proposed tariff charges.
  - 1.8. To approved of the reviewed tariffs as per the MFMA Budget Circular and NERSA guidelines for electricity tariffs.
    - 1.8.1. That the tabled Draft budget for the year 2023/24 & indicative figures for the 2 projected outer years be adopted by Council as set out in the following schedules:
      - 1.8.1.1. Table A1 Budget Summary

1.8.1.2.	Table A2	Budgeted Financial Performance (By Standard Classification)
1.8.1.3.	Table A3	Budgeted Financial Performance (By Municipal Vote)
1.8.1.4.	Table A4	Budgeted Financial Performance (Revenue & Expenditure)
1.8.1.5.	Table A5	Budgeted Capital Expenditure
1.8.1.6.	Table A6	Budgeted Financial Position
1.8.1.7.	Table A7	Budgeted Cash Flows
1.8.1.8.	Table A8	Cash Backed Reserves
1.8.1.9.	Table A9	Asset Management
1.8.1.10.	Table A10	Basic Service Delivery Measurement
1.8.1.11.	Supporting documents from SA1 – SA37	

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### **1.3 Executive Summary:**

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

National Treasury's MFMA Circular No. 123 were used to guide the compilation of the 2023/24 – 2023/26 MTREF. The mSCOA Regulations was also taken into account when the final budget was compiled and the budget complies with the mSCOA requirements.

The main challenges experienced during the compilation of the 2022/23 MTREF has not changed from the previous year's challenges which were experienced by the municipality when the budget was previously compiled. The challenges can be summarized as follows:

- The ongoing difficulties in the national and local economy.
- Aging and poorly maintained roads and electricity infrastructure.
- The load shedding has affected our Economy
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable.
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Most of the rural settlements are small thus making service delivery costly, this effect is compounded by the aspect that only 35% of the municipality's population lives in an urban area while 65% lives in the rural hinterland of the municipality. The spatial development pattern of the municipality will have to be addressed.
- Income levels in eDumbe tend to be quite low with 69% of the population earning less than R1200 a month. The traditional and rural areas are the most poverty stricken.
- The municipality has also experienced the challenge due to the cutting of the expenditure by National and Provincial government. All grants were affected but cut costing measures implemented by the government.

## 1.4 Draft Budget Tables

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 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
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		151 188	151 188	151 188	151 188	137 226	137 226	128 471	135 361	139 039
Executive and council		14 392	14 392	14 392	14 392	14 392	14 392	14 854	15 763	15 233
Finance and administration		136 796	136 796	136 796	136 796	122 834	122 834	113 617	119 597	123 806
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		14 158	14 158	14 158	14 158	17 548	17 548	18 388	19 454	19 089
Community and social services		14 150	14 150	14 150	14 150	17 540	17 540	18 380	19 445	19 081
Sport and recreation		8	8	8	8	8	8	8	8	9
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		57 231	57 231	57 231	57 231	75 993	75 993	80 786	83 459	82 484
Planning and development		55 736	55 736	55 736	55 736	74 421	74 421	79 151	81 744	80 688
Road transport		1 495	1 495	1 495	1 495	1 572	1 572	1 635	1 715	1 796
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	13 350	13 350	21 305	14 629	15 284
Energy sources		-	-	-	-	13 350	13 350	21 305	14 629	15 284
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 276	3 430
<b>Total Revenue - Functional</b>	2	225 700	225 700	225 700	225 700	247 240	247 240	252 074	256 179	259 326
<b>Expenditure - Functional</b>	-									
<b>Governance and administration</b>		(100 152)	(100 152)	(100 152)	100 152	100 995	100 995	96 369	93 590	103 149
Executive and council		(21 474)	(21 474)	(21 474)	21 474	21 958	21 958	23 090	24 221	25 359
Finance and administration		(78 678)	(78 678)	(78 678)	78 678	79 036	79 036	73 280	69 369	77 790
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(16 846)	(16 846)	(16 846)	16 846	20 936	20 936	23 121	24 254	25 394
Community and social services		(16 042)	(16 042)	(16 042)	16 042	20 132	20 132	22 268	23 359	24 457
Sport and recreation		-	-	-	-	-	-	-	-	-

Public safety		(804)	(804)	(804)	804	804	804	854	896	938
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>(26 982)</b>	<b>(26 982)</b>	<b>(26 982)</b>	<b>26 982</b>	<b>25 576</b>	<b>25 576</b>	<b>30 724</b>	<b>30 422</b>	<b>31 839</b>
Planning and development		(24 293)	(24 293)	(24 293)	24 293	21 887	21 887	26 839	26 347	27 573
Road transport		(2 689)	(2 689)	(2 689)	2 689	3 689	3 689	3 884	4 075	4 266
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>(42 667)</b>	<b>(42 667)</b>	<b>(42 667)</b>	<b>42 667</b>	<b>39 018</b>	<b>39 018</b>	<b>52 529</b>	<b>55 103</b>	<b>57 693</b>
Energy sources		(42 667)	(42 667)	(42 667)	42 667	39 018	39 018	52 529	55 103	57 693
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>(186 648)</b>	<b>(186 648)</b>	<b>(186 648)</b>	<b>186 648</b>	<b>186 525</b>	<b>186 525</b>	<b>202 744</b>	<b>203 369</b>	<b>218 076</b>
<b>Surplus/(Deficit) for the year</b>		<b>412 347</b>	<b>412 347</b>	<b>412 347</b>	<b>39 052</b>	<b>60 715</b>	<b>60 715</b>	<b>49 330</b>	<b>52 809</b>	<b>41 250</b>

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.

## Draft Budget Table

### KZN261 eDumbe - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
<b>REVENUE ITEMS:</b>											

<u>Non-exchange revenue by source</u>											
<b>Exchange Revenue</b>											
Total Property Rates	6	17 165	23 868	24 412	26 202	26 202	26 202	26 202	33 702	35 353	37 015
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>		(2 331)	(1 104)	(1 056)	1 102	1 102	1 102	1 102	1 161	1 218	1 275
<b>Net Property Rates</b>		19 496	24 972	25 468	25 100	25 100	25 100	25 100	32 541	34 136	35 740
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>											
Total Service charges - Electricity	6	20 028	24 465	28 498	44 360	44 680	44 680	44 680	53 375	56 539	59 197
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>				713	200	70	70	70	(70)	(73)	(77)
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Electricity</b>		20 028	24 465	27 784	44 160	44 610	44 610	44 610	53 445	56 613	59 274
<b>Service charges - Water</b>											
Total Service charges - Water	6										
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>											
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Water</b>		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management	6										
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>											
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-	-	-	-
<b>Net Service charges - Waste Water Management</b>		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>											
Total refuse removal revenue	6	456	1 318	1 573	9 671	9 671	9 671	9 671	8 410	8 822	9 237
Total landfill revenue		-	-	-	-	-	-	-	-	-	-



Capital asset impairment		(170)	855	32	-	-	-	-	-	-	-			
<b>Total Depreciation and amortisation</b>	1	-	655	13	49	12	006	12 006	12 006	-	12 642	13 261	13 885	
<b>Bulk purchases - electricity</b>														
Electricity bulk purchases		026	31	36	40	023	34 802	34 802	23 956	48 090	50 446	52 817		
<b>Total bulk purchases</b>	1	-	026	31	36	023	34 802	34 802	23 956	48 090	50 446	52 817		
<b>Transfers and grants</b>														
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total transfers and grants</b>	1	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Contracted Services</b>														
Outsourced Services			8 168	13	194	17 045	14 582	14 582	8 971	16 072	16 859	17 652		
Consultants and Professional Services		806	14	5 286	3 200	6 362	6 362	5 293	6 831	7 019	7 208			
Contractors		654	13	8 945	8 820	9 320	9 320	3 945	11 321	11 876	12 434			
<b>Total contracted services</b>		-	629	36	425	27	29 065	30 263	30 263	18 210	34 224	35 754	37 294	
<b>Operational Costs</b>														
Collection costs	-		499	517	1 258	523	523	238	523	548	574			
Contributions to 'other' provisions			-	467	-	-	-	-	-	-	-	-		
Audit fees			1 560	10	1 615	12	1 503	1 643	1 643	1 543	1 731	1 815	1 901	
Other Operational Costs		809		135	14 097	17 310	17 310	10 570	16 847	17 657	18 487			
<b>Total Operational Costs</b>	1	-	868	12	735	14	858	16	19 476	19 476	12 351	19 101	20 021	20 962
<b>Repairs and Maintenance by Expenditure Item</b>	8													
Employee related costs			-	13	-	-	-	-	-	-	-	-	-	
Inventory Consumed (Project Maintenance)		4 291	654	8 945	8 767	9 267	9 267	-	11 269	11 821	12 377			
Contracted Services			-	-	-	-	-	-	-	-	-	-		
Other Expenditure			-	-	-	-	-	-	-	-	-	-		

<b>Total Repairs and Maintenance Expenditure</b>	9	4 291	654 <sup>13</sup>	8 945	8 767	9 267	9 267	-	11 269	11 821	12 377
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<b>Inventory Consumed</b>											
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	-	-	-	189	189	189	189	-	-	-	-
<b>Total Inventory Consumed &amp; Other Material</b>	-	-	-	<b>189</b>	<b>189</b>	<b>189</b>	<b>189</b>	-	-	-	-

**Draft Budget Table**

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 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
<b>R thousand</b>	1									
<b>Revenue - Functional</b>										
<b>Governance and administration</b>		151 188	151 188	151 188	151 188	137 226	137 226	128 471	135 361	139 039
Executive and council		14 392	14 392	14 392	14 392	14 392	14 392	14 854	15 763	15 233
Finance and administration		136 796	136 796	136 796	136 796	122 834	122 834	113 617	119 597	123 806
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		14 158	14 158	14 158	14 158	17 548	17 548	18 388	19 454	19 089
Community and social services		14 150	14 150	14 150	14 150	17 540	17 540	18 380	19 445	19 081
Sport and recreation		8	8	8	8	8	8	8	8	9
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		57 231	57 231	57 231	57 231	75 993	75 993	80 786	83 459	82 484
Planning and development		55 736	55 736	55 736	55 736	74 421	74 421	79 151	81 744	80 688
Road transport		1 495	1 495	1 495	1 495	1 572	1 572	1 635	1 715	1 796
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		-	-	-	-	13 350	13 350	21 305	14 629	15 284
Energy sources		-	-	-	-	13 350	13 350	21 305	14 629	15 284
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 276	3 430
<b>Total Revenue - Functional</b>	2	225 700	225 700	225 700	225 700	247 240	247 240	252 074	256 179	259 326
<b>Expenditure - Functional</b>	-									
<b>Governance and administration</b>		(100 152)	(100 152)	(100 152)	100 152	100 995	100 995	96 369	93 590	103 149
Executive and council		(21 474)	(21 474)	(21 474)	21 474	21 958	21 958	23 090	24 221	25 359
Finance and administration		(78 678)	(78 678)	(78 678)	78 678	79 036	79 036	73 280	69 369	77 790
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		(16 846)	(16 846)	(16 846)	16 846	20 936	20 936	23 121	24 254	25 394
Community and social services		(16 042)	(16 042)	(16 042)	16 042	20 132	20 132	22 268	23 359	24 457
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		(804)	(804)	(804)	804	804	804	854	896	938
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(26 982)	(26 982)	(26 982)	26 982	25 576	25 576	30 724	30 422	31 839

Planning and development		(24 293)	(24 293)	(24 293)	24 293	21 887	21 887	26 839	26 347	27 573
Road transport		(2 689)	(2 689)	(2 689)	2 689	3 689	3 689	3 884	4 075	4 266
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>(42 667)</b>	<b>(42 667)</b>	<b>(42 667)</b>	<b>42 667</b>	<b>39 018</b>	<b>39 018</b>	<b>52 529</b>	<b>55 103</b>	<b>57 693</b>
Energy sources		(42 667)	(42 667)	(42 667)	42 667	39 018	39 018	52 529	55 103	57 693
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>(186 648)</b>	<b>(186 648)</b>	<b>(186 648)</b>	<b>186 648</b>	<b>186 525</b>	<b>186 525</b>	<b>202 744</b>	<b>203 369</b>	<b>218 076</b>
<b>Surplus/(Deficit) for the year</b>		<b>412 347</b>	<b>412 347</b>	<b>412 347</b>	<b>39 052</b>	<b>60 715</b>	<b>60 715</b>	<b>49 330</b>	<b>52 809</b>	<b>41 250</b>

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.

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure		
		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
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		<b>151 188</b>	<b>151 188</b>	<b>151 188</b>	<b>151 188</b>	<b>137 226</b>	<b>137 226</b>	<b>128 471</b>	<b>135 361</b>	<b>142 254</b>
Executive and council		14 392	14 392	14 392	14 392	14 392	14 392	14 854	15 763	16 672
Mayor and Council		9 342	9 342	9 342	9 342	9 342	9 342	9 903	10 509	11 118
Municipal Manager, Town Secretary and Chief Executive		5 050	5 050	5 050	5 050	5 050	5 050	4 951	5 254	5 554
Finance and administration		136 796	136 796	136 796	136 796	122 834	122 834	113 617	119 597	126 082
Administrative and Corporate Support		14 613	14 613	14 613	14 613	17 992	17 992	22 697	23 841	25 085
Asset Management		250	250	250	250	250	250	250	262	274
Finance		121 933	121 933	121 933	121 933	104 592	104 592	90 670	95 494	100 723
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-

Information Technology	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	-	-	-	-	-	-	-	-	-
Property Services	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>14 158</b>	<b>14 158</b>	<b>14 158</b>	<b>14 158</b>	<b>17 548</b>	<b>17 548</b>	<b>18 388</b>	<b>19 454</b>	
Community and social services	<b>14 150</b>	<b>14 150</b>	<b>14 150</b>	<b>14 150</b>	<b>17 540</b>	<b>17 540</b>	<b>18 380</b>	<b>19 445</b>	
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	136	136	136	136	136	136	136	143	
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	14 013	14 013	14 013	14 013	14 013	14 013	14 854	15 763	
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	3 390	3 390	3 390	3 539	
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	<b>8</b>								
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	8	8	8	8	8	8	8	8	
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-

<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-	-	-	-	-	-
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
<i>Housing</i>	-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including immunizations</i>	-	-	-	-	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>57 231</b>	<b>57 231</b>	<b>57 231</b>	<b>57 231</b>	<b>75 993</b>	<b>75 993</b>	<b>80 786</b>	<b>83 459</b>	
Planning and development	<b>55 736</b>	<b>55 736</b>	<b>55 736</b>	<b>55 736</b>	<b>74 421</b>	<b>74 421</b>	<b>79 151</b>	<b>81 744</b>	
<i>Billboards</i>	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-	-	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-	18 685	18 685	21 054	22 328	
<i>Development Facilitation</i>	-	-	-	-	-	-	-	-	-
<i>Economic Development/Planning</i>	54 236	54 236	54 236	54 236	54 236	54 236	56 459	59 416	
<i>Regional Planning and Development</i>	1 500	1 500	1 500	1 500	1 500	1 500	1 638	-	
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	-	-	-	-	-	-	-	-	-
<i>Project Management Unit</i>	-	-	-	-	-	-	-	-	-
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
Road transport	<b>1 495</b>	<b>1 495</b>	<b>1 495</b>	<b>1 495</b>	<b>1 572</b>	<b>1 572</b>	<b>1 635</b>	<b>1 715</b>	
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	1 495	1 495	1 495	1 495	1 572	1 572	1 635	1 715	
<i>Roads</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-

Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	-	-	-	13 350	13 350	21 305	14 629	-
Energy sources	-	-	-	-	13 350	13 350	21 305	14 629	-
Electricity	-	-	-	-	13 350	13 350	21 305	14 629	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-
<b>Other</b>	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 276	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	3 123	3 123	3 123	3 123	3 123	3 123	3 123	3 276	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>225 700</b>	<b>225 700</b>	<b>225 700</b>	<b>225 700</b>	<b>247 240</b>	<b>247 240</b>	<b>252 074</b>	<b>256 179</b>	<b>2</b>
<b>Expenditure - Functional</b>	-	-	-	-	-	-	-	-	-
<b>Municipal governance and administration</b>	<b>(100 152)</b>	<b>(100 152)</b>	<b>(100 152)</b>	<b>100 152</b>	<b>100 995</b>	<b>100 995</b>	<b>96 369</b>	<b>93 590</b>	-
Executive and council	(21 474)	(21 474)	(21 474)	21 474	21 958	21 958	23 090	24 221	-
Mayor and Council	(11 016)	(11 016)	(11 016)	11 016	11 167	11 167	11 654	12 225	-
Municipal Manager, Town Secretary and Chief Executive	(10 458)	(10 458)	(10 458)	10 458	10 791	10 791	11 436	11 996	-
Finance and administration	(78 678)	(78 678)	(78 678)	78 678	79 036	79 036	73 280	69 369	-
Administrative and Corporate Support	(37 519)	(37 519)	(37 519)	37 519	33 837	33 837	33 390	35 026	-
Asset Management	(50)	(50)	(50)	50	52	52	2	2	-
Finance	(39 259)	(39 259)	(39 259)	39 259	42 648	42 648	37 388	31 719	-
Fleet Management	-	-	-	-	-	-	-	-	-

Human Resources	-	-	-	-	-	-	-	-	-	-
Information Technology	(1 327)	(1 327)	(1 327)	1 327	1 327	1 327	1 327	1 327	1 392	
Legal Services	(524)	(524)	(524)	524	1 173	1 173	1 173	1 173	1 230	
Marketing, Customer Relations, Publicity and Media Co-ordination	-	-	-	-	-	-	-	-	-	
Property Services	-	-	-	-	-	-	-	-	-	
Risk Management	-	-	-	-	-	-	-	-	-	
Security Services	-	-	-	-	-	-	-	-	-	
Supply Chain Management	-	-	-	-	-	-	-	-	-	
Valuation Service	-	-	-	-	-	-	-	-	-	
Internal audit	-	-	-	-	-	-	-	-	-	
Governance Function	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>	<b>(16 846)</b>	<b>(16 846)</b>	<b>(16 846)</b>	<b>16 846</b>	<b>20 936</b>	<b>20 936</b>	<b>23 121</b>	<b>24 254</b>		
Community and social services	<b>(16 042)</b>	<b>(16 042)</b>	<b>(16 042)</b>	<b>16 042</b>	<b>20 132</b>	<b>20 132</b>	<b>22 268</b>	<b>23 359</b>		
Aged Care	(1 549)	(1 549)	(1 549)	1 549	2 437	2 437	2 566	2 692		
Agricultural	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases	(59)	(59)	(59)	59	59	59	59	62		
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	
Child Care Facilities	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities	(13 588)	(13 588)	(13 588)	13 588	14 246	14 246	15 142	15 883		
Consumer Protection	-	-	-	-	-	-	-	-	-	
Cultural Matters	-	-	-	-	-	-	-	-	-	
Disaster Management	(847)	(847)	(847)	847	-	-	50	52		
Education	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	
Industrial Promotion	-	-	-	-	-	-	-	-	-	
Language Policy	-	-	-	-	-	-	-	-	-	
Libraries and Archives	-	-	-	-	3 390	3 390	4 451	4 669		
Literacy Programmes	-	-	-	-	-	-	-	-	-	
Media Services	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	
Population Development	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Zoo's	-	-	-	-	-	-	-	-	-	
Sport and recreation	-	-	-	-	-	-	-	-	-	
Beaches and Jetties	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-	
Recreational Facilities	-	-	-	-	-	-	-	-	-	
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	

Public safety	(804)	(804)	(804)	804	804	804	854	896	
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	(481)	(481)	(481)	481	481	481	481	505	
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	(323)	(323)	(323)	323	323	323	373	391	
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including immunizations	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>	<b>(26 982)</b>	<b>(26 982)</b>	<b>(26 982)</b>	<b>26 982</b>	<b>25 576</b>	<b>25 576</b>	<b>30 724</b>	<b>30 422</b>	
Planning and development	(24 293)	(24 293)	(24 293)	24 293	21 887	21 887	26 839	26 347	
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	(23 988)	(23 988)	(23 988)	23 988	21 236	21 236	25 988	25 454	
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	(305)	(305)	(305)	305	605	605	805	844	
Project Management Unit	-	-	-	-	46	46	46	49	
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	(2 689)	(2 689)	(2 689)	2 689	3 689	3 689	3 884	4 075	
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	(231)	(231)	(231)	231	231	231	243	255	
Roads	(2 458)	(2 458)	(2 458)	2 458	3 458	3 458	3 642	3 820	
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-

Indigenous Forests	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>	-	(42 667)	(42 667)	(42 667)	42 667	39 018	39 018	52 529	55 103	-
Energy sources	-	(42 667)	(42 667)	(42 667)	42 667	39 018	39 018	52 529	55 103	-
Electricity	-	(42 667)	(42 667)	(42 667)	42 667	39 018	39 018	52 529	55 103	-
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-
Waste management	-	-	-	-	-	-	-	-	-	-
Recycling	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	-	-	-	-	-	-	-	-	-	-
Street Cleaning	-	-	-	-	-	-	-	-	-	-
<b>Other</b>	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	(186 648)	(186 648)	(186 648)	186 648	186 525	186 525	202 744	203 369	-
<b>Surplus/(Deficit) for the year</b>		412 347	412 347	412 347	39 052	60 715	60 715	49 330	52 809	-

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. Assign associate share to relevant classification

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 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
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
Vote 1 - Executive & Council		10 438	13 060	12 357	14 392	14 392	14 392	14 854	15 763	15 233
Vote 2 - Finance and Admin		80 783	85 185	74 592	136 796	122 834	122 834	113 617	119 597	123 806
Vote 3 - Internal Audit		1 192	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		21 294	37 246	64 314	14 158	17 548	17 548	18 388	19 454	19 089
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		15 000	12 784	19 045	-	13 350	13 350	21 305	14 629	15 284
Vote 9 - Planning & Development		53 090	54 908	54 921	54 236	72 921	72 921	77 513	81 744	80 688
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		1 852	3 856	4 215	4 618	4 695	4 695	4 758	4 991	5 226
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		1 267	1 522	1 231	(1 500)	(1 500)	(1 500)	(1 638)	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>184 917</b>	<b>208 561</b>	<b>230 676</b>	<b>222 700</b>	<b>244 240</b>	<b>244 240</b>	<b>248 798</b>	<b>256 179</b>	<b>259 326</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive & Council		15 299	16 030	19 909	21 474	21 958	21 958	23 090	24 221	25 359
Vote 2 - Finance and Admin		65 226	87 677	120 914	78 678	79 036	79 036	73 280	69 369	77 790
Vote 3 - Internal Audit		1 041	1 237	29	847	-	-	50	52	55
Vote 4 - Community and Social Services		19 416	22 751	24 855	15 677	20 613	20 613	22 699	23 811	24 930
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Health		29 118	39 667	39 395	42 667	39 018	39 018	52 529	55 103	57 693
Vote 9 - Planning & Development		16 248	18 482	22 827	24 293	21 887	21 887	26 839	26 347	27 573
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		(3 478)	6 715	3 690	3 012	4 012	4 012	4 257	4 466	4 676
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-

Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>142 869</b>	<b>192 558</b>	<b>231 618</b>	<b>186 648</b>	<b>186 525</b>	<b>186 525</b>	<b>202 744</b>	<b>203 369</b>	<b>218 076</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>42 048</b>	<b>16 003</b>	<b>(942)</b>	<b>36 052</b>	<b>57 715</b>	<b>57 715</b>	<b>46 054</b>	<b>52 809</b>	<b>41 250</b>

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 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
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive &amp; Council</b>		10 438	13 060	12 357	14 392	14 392	14 392	14 854	15 763	15 233
1.1 - Mayor and Council		9 506	13 060	12 357	9 342	9 342	9 342	9 903	10 509	10 155
1.2 - Municipal Manager, Town Secretary and Chief Executive		932	-	-	5 050	5 050	5 050	4 951	5 254	5 078
1.3 - Fleet Management		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance and Admin</b>		80 783	85 185	74 592	136 796	122 834	122 834	113 617	119 597	123 806
2.1 - Administrative and Corporate Support		12 312	14 482	11 667	14 613	17 992	17 992	22 697	23 841	23 549
2.2 - Asset Management		144	254	255	250	250	250	250	262	275

2.3 - Finance	68 327	70 448	62 670	121 933	104 592	104 592	90 670	95 494	99 982
2.4 - Human Resources	-	-	-	-	-	-	-	-	-
2.5 - Information Technology	-	-	-	-	-	-	-	-	-
2.6 - Legal Services	-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Internal Audit</b>	<b>1 192</b>	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.5 - Disaster Management	1 192	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>	<b>21 294</b>	<b>37 246</b>	<b>64 314</b>	<b>14 158</b>	<b>17 548</b>	<b>17 548</b>	<b>18 388</b>	<b>19 454</b>	<b>19 089</b>
4.1 - Aged Care	-	-	-	-	-	-	-	-	-
4.2 - Animal Care and Diseases	6 239	18 878	7 048	136	136	136	136	143	150
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
4.4 - Community Halls and Facilities	11 510	15 271	16 476	14 013	14 013	14 013	14 854	15 763	15 233
4.5 - Libraries and Archives	3 512	3 080	40 776	-	3 390	3 390	3 390	3 539	3 698
4.6 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-

4.7 - Recreational Facilities	34	17	13	8	8	8	8	8	9
4.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 5 - [NAME OF VOTE 5]</b>	-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Public Safety</b>	-	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.3 - Public Toilets	-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.2 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Health</b>	<b>15 000</b>	<b>12 784</b>	<b>19 045</b>	<b>-</b>	<b>13 350</b>	<b>13 350</b>	<b>21 305</b>	<b>14 629</b>	<b>15 284</b>
8.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.2 - Electricity	15 000	12 784	19 045	-	13 350	13 350	21 305	14 629	15 284
8.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 9 - Planning &amp; Development</b>	<b>53 090</b>	<b>54 908</b>	<b>54 921</b>	<b>54 236</b>	<b>72 921</b>	<b>72 921</b>	<b>77 513</b>	<b>81 744</b>	<b>80 688</b>
9.1 - Economic Development/Planning	47 366	54 752	54 867	54 236	54 236	54 236	56 459	59 416	59 006
9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer	5 412	-	-	-	-	-	-	-	-

9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit	-	-	-	-	-	-	-	-	-
9.5 - Central City Improvement District	312	156	54	-	18 685	18 685	21 054	22 328	21 682
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]	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Road Transport</b>	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-
<b>Vote 11 - Energy Sources</b>	<b>1 852</b>	<b>3 856</b>	<b>4 215</b>	<b>4 618</b>	<b>4 695</b>	<b>4 695</b>	<b>4 758</b>	<b>4 991</b>	<b>5 226</b>
11.1 - Roads	-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
11.4 - Road and Traffic Regulation	473	1 035	715	1 495	1 572	1 572	1 635	1 715	1 796
11.5 - Licensing and Regulation	1 379	2 821	3 501	3 123	3 123	3 123	3 123	3 276	3 430

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]	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Waste Management</b>	-	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-	
<b>Vote 14 - Other</b>	<b>1 267</b>	<b>1 522</b>	<b>1 231</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>(1 500)</b>	<b>(1 638)</b>	<b>-</b>	<b>-</b>	
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	1 267	1 522	1 231	(1 500)	(1 500)	(1 500)	(1 638)	-	-	
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]	-	-	-	-	-	-	-	-	-	
<b>Vote 15 - Finance and Admin2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
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]	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	<b>2</b>	<b>184 917</b>	<b>208 561</b>	<b>230 676</b>	<b>222 700</b>	<b>244240</b>	<b>244240</b>	<b>248 798</b>	<b>256 179</b>	<b>259 326</b>

<b>Expenditure by Vote</b>										
	1									
<b>Vote 1 - Executive &amp; Council</b>		<b>15299</b>	<b>16030</b>	<b>19909</b>	<b>21474</b>	<b>21958</b>	<b>21958</b>	<b>23 090</b>	<b>24 221</b>	<b>25 359</b>
1.1 - Mayor and Council		9 097	8 890	10 123	11 016	11 167	11 167	11 654	12 225	12 799
1.2 - Municipal Manager, Town Secretary and Chief Executive		6 202	7 139	9 786	10 458	10 791	10 791	11 436	11 996	12 560
1.3 - Fleet Management		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance and Admin</b>		<b>65226</b>	<b>87677</b>	<b>120914</b>	<b>78678</b>	<b>79036</b>	<b>79036</b>	<b>73 280</b>	<b>69 369</b>	<b>77 790</b>
		22	21	26	37	33	33			
2.1 - Administrative and Corporate Support		420	429	652	519	837	837	33 390	35 026	36 672
2.2 - Asset Management		16	163	32	50	52	52	2	2	2
2.3 - Finance		41 772	57 020	93 698	39 259	42 648	42 648	37 388	31 719	38 370
2.4 - Human Resources		-	-	-	-	-	-	-	-	-
2.5 - Information Technology		692	557	383	1 327	1 327	1 327	1 327	1 392	1 457
2.6 - Legal Services		326	8 509	148	524	1 173	1 173	1 173	1 230	1 288
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Internal Audit</b>		<b>1 041</b>	<b>1237</b>	<b>29</b>	<b>847</b>	<b>-</b>	<b>-</b>	<b>50</b>	<b>52</b>	<b>55</b>
3.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.5 - Disaster Management	1 041	1 237	29	847	-	-	50	52	55
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and Social Services</b>	<b>19416</b>	<b>22751</b>	<b>24855</b>	<b>15677</b>	<b>20613</b>	<b>20613</b>	<b>22 699</b>	<b>23 811</b>	<b>24 930</b>
4.1 - Aged Care	1 317	2 183	1 565	1 549	2 437	2 437	2 566	2 692	2 818
4.2 - Animal Care and Diseases	53	-	-	59	59	59	59	62	65
4.3 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
4.4 - Community Halls and Facilities	14 597	16 285	19 009	13 588	14 246	14 246	15 142	15 883	16 630
4.5 - Libraries and Archives	2 846	3 985	3 991	-	3 390	3 390	4 451	4 669	4 889
4.6 - Fire Fighting and Protection	602	299	289	481	481	481	481	505	529
4.7 - Recreational Facilities	-	-	-	-	-	-	-	-	-
4.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
4.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 5 - [NAME OF VOTE 5]</b>	<b>-</b>	<b>-</b>	<b>-</b>						
5.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Public Safety</b>	-	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.3 - Public Toilets	-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.2 - Solid Waste Removal	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-

<b>Vote 8 - Health</b>	<b>29 118</b>	<b>39 667</b>	<b>39 395</b>	<b>42 667</b>	<b>39 018</b>	<b>39 018</b>	<b>52 529</b>	<b>55 103</b>	<b>57 693</b>
8.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.2 - Electricity	29 118	39 667	39 395	42 667	39 018	39 018	52 529	55 103	57 693
8.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
<b>Vote 9 - Planning &amp; Development</b>	<b>16248</b>	<b>18482</b>	<b>22 827</b>	<b>24 293</b>	<b>21 887</b>	<b>21 887</b>	<b>26 839</b>	<b>26 347</b>	<b>27 573</b>
9.1 - Economic Development/Planning	15 361	18 335	21 519	23 988	21 236	21 236	25 988	25 454	26 638
9.2 - Town Planning, Building Regulations and Enforcement, and City Engineer	56	100	69	305	605	605	805	844	884
9.3 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
9.4 - Project Management Unit	830	47	1 239	-	46	46	46	49	51
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]	-	-	-	-	-	-	-	-	-
<b>Vote 10 - Road Transport</b>	<b>-</b>								
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]	-	-	-	-	-	-	-	-	-
<b>Vote 11 - Energy Sources</b>	<b>(3 478)</b>	<b>6 715</b>	<b>3 690</b>	<b>3 012</b>	<b>4 012</b>	<b>4 012</b>	<b>4 257</b>	<b>4 466</b>	<b>4 676</b>
11.1 - Roads	1 827	6 456	3 394	2 458	3 458	3 458	3 642	3 820	4 000
11.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
11.3 - Police Forces, Traffic and Street Parking Control	-	35	-	323	323	323	373	391	409
11.4 - Road and Traffic Regulation	(5 305)	224	296	231	231	231	243	255	267
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]	-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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]	-	-	-	-	-	-	-	-	-
<b>Vote 13 - Waste Management</b>	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-
<b>Vote 14 - Other</b>	-	-	-	-	-	-	-	-	-
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]	-	-	-	-	-	-	-	-	-

<b>Vote 15 - Finance and Admin2</b>		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	142 869	192 558	231 618	186 648	186 525	186 525	202 744	203 369	218 076
<b>Surplus/(Deficit) for the year</b>	2	42 048	16 003	(942)	36 052	57 715	57 715	46 054	52 809	41 250

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	20 028	24 465	27 784	44 160	44 610	44 610	44 610	53 445	56 613	59 274
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-

Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	456	318 <sup>1</sup>	573 <sup>1</sup>	927 <sup>2</sup>	2 927	2 927	2 927	1 468	1 372	1 437
Sale of Goods and Rendering of Services		91	334	248	272	272	272	45	272	285	299
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		766 <sup>4</sup>	246	260 <sup>5</sup>	966 <sup>4</sup>	6 235	6 235	3 562	6 235	6 540	6 848
Interest earned from Current and Non Current Assets		342 <sup>1</sup>	830	539	249 <sup>1</sup>	1 249	1 249	639	1 249	1 310	1 372
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		517 <sup>1</sup>	508 <sup>1</sup>	449 <sup>1</sup>	928 <sup>1</sup>	1 979	1 979	1 081	1 522	1 597	1 672
Licence and permits		285	457	437	734	734	734	258	734	770	806
Operational Revenue		151	479	719 <sup>(14)</sup>	910	4 859	4 859	144	980	1 028	1 076
<b>Non-Exchange Revenue</b>											
Property rates	2	496 <sup>19</sup>	972 <sup>24</sup>	468 <sup>25</sup>	100 <sup>25</sup>	25 100	25 100	25 100	32 541	34 136	35 740
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		746 <sup>1</sup>	821 <sup>2</sup>	529 <sup>3</sup>	228 <sup>3</sup>	3 238	3 238	1 164	3 244	3 403	3 563
Licences or permits		366	554	742	108	1 185	1 185	590	1 248	1 309	1 371
Transfer and subsidies - Operational		735 <sup>87</sup>	348 <sup>116</sup>	289 <sup>129</sup>	923 <sup>97</sup>	111 913	111 913	82 502	107 057	111 628	108 250
Interest		740 <sup>13</sup>	207 <sup>5</sup>	641 <sup>2</sup>	986 <sup>1</sup>	3 730	3 730	2 141	-	-	-
Fuel Levy		373 <sup>4</sup>	718 <sup>5</sup>	268 <sup>5</sup>	804 <sup>5</sup>	5 804	5 804	3 922	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		(4)	(3)	(42)	-	-	-	-	-	-	-
Discontinued Operations											
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>156 087</b>	<b>180 255</b>	<b>189 469</b>	<b>192 295</b>	<b>213 835</b>	<b>213 835</b>	<b>168 684</b>	<b>209 995</b>	<b>219 991</b>	<b>221 706</b>

<b>Expenditure</b>											
Employee related costs	2	37 679	62 761	71 575	72 836	73 070	73 070	50 740	78 210	80 340	84 116
Remuneration of councillors		6 722	6 613	7 377	7 473	8 104	8 104	5 395	8 533	8 951	9 372
Bulk purchases - electricity	2	-	31 026	36 000	40 023	34 802	34 802	23 956	48 090	50 446	52 817
Inventory consumed	8	-	-	-	189	189	189	-	-	-	-
Debt impairment	3	(6 633)	3 237	2 524	-	-	-	-	-	-	-
Depreciation and amortisation		-	13 655	49 944	12 006	12 006	12 006	-	12 642	13 261	13 885
Interest		1 238	1 203	1 262	-	20	20	1	20	21	22
Contracted services		-	36 629	27 425	29 065	30 263	30 263	18 210	34 224	35 754	37 294
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		14 487	24 226	19 965	7 384	8 784	8 784	776	710	(6 610)	(1 619)
Operational costs		-	12 868	14 735	16 858	19 476	19 476	12 351	19 101	20 021	20 962
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>53 493</b>	<b>192 218</b>	<b>230 807</b>	<b>185 833</b>	<b>186 713</b>	<b>186 713</b>	<b>111 429</b>	<b>201 530</b>	<b>202 185</b>	<b>216 848</b>
<b>Surplus/(Deficit)</b>		<b>102 593</b>	<b>(11 963)</b>	<b>(41 338)</b>	<b>6 461</b>	<b>27 121</b>	<b>27 121</b>	<b>57 255</b>	<b>8 465</b>	<b>17 806</b>	<b>4 858</b>
Transfers and subsidies - capital (monetary allocations)	6	33 492	30 515	41 892	33 405	33 405	33 405	21 984	42 079	36 188	37 620
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>136 086</b>	<b>18 552</b>	<b>554</b>	<b>39 866</b>	<b>60 526</b>	<b>60 526</b>	<b>79 239</b>	<b>50 544</b>	<b>53 994</b>	<b>42 478</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>136 086</b>	<b>18 552</b>	<b>554</b>	<b>39 866</b>	<b>60 526</b>	<b>60 526</b>	<b>79 239</b>	<b>50 544</b>	<b>53 994</b>	<b>42 478</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>136 086</b>	<b>18 552</b>	<b>554</b>	<b>39 866</b>	<b>60 526</b>	<b>60 526</b>	<b>79 239</b>	<b>50 544</b>	<b>53 994</b>	<b>42 478</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-

Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	136 086	18 552	554	39 866	60 526	60 526	79 239	50 544	53 994	42 478

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.

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Admin		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-

Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive & Council		-	-	-	100	100	100	-	-	-	-
Vote 2 - Finance and Admin		154 082	153 117	203 137	1 000	2 380	2 380	205 372	1 369	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		6 006	6 148	7 732	-	-	-	8 118	-	-	-
Vote 5 - [NAME OF VOTE 5]		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		2 322	2 322	2 322	-	-	-	2 322	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		52 672	53 141	69 111	11 348	11 348	11 348	76 993	10 526	-	-
Vote 9 - Planning & Development		73 091	76 158	92 391	23 075	23 075	23 075	109 829	16 957	12 721	13 290
Vote 10 - Road Transport		2 906	2 906	(689)	-	-	-	(689)	-	-	-
Vote 11 - Energy Sources		6 378	6 664	16 922	-	-	-	24 397	8 087	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Management		3 007	3 007	3 007	24 899	-	-	3 007	-	-	-
Vote 14 - Other		-	-	-	-	-	-	-	-	-	-
Vote 15 - Finance and Admin2		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>300 465</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>413 350</b>	<b>36 938</b>	<b>12 721</b>	<b>13 290</b>
<b>Total Capital Expenditure - Vote</b>		<b>300 465</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>413 350</b>	<b>36 938</b>	<b>12 721</b>	<b>13 290</b>
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		<b>154 082</b>	<b>153 117</b>	<b>203 137</b>	<b>1 100</b>	<b>2 480</b>	<b>2 480</b>	<b>205 372</b>	<b>1 369</b>	<b>-</b>	<b>-</b>
Executive and council		-	-	-	100	100	100	-	-	-	-
Finance and administration		154 082	153 117	203 137	1 000	2 380	2 380	205 372	1 369	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>11 919</b>	<b>12 061</b>	<b>(5 950)</b>	<b>24 899</b>	<b>-</b>	<b>-</b>	<b>564</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community and social services		6 006	6 148	7 732	-	-	-	8 118	-	-	-
Sport and recreation		2 906	2 906	(689)	-	-	-	(689)	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		3 007	3 007	3 007	24 899	-	-	3 007	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>79 469</b>	<b>82 822</b>	<b>109 314</b>	<b>23 075</b>	<b>23 075</b>	<b>23 075</b>	<b>134 226</b>	<b>25 043</b>	<b>12 721</b>	<b>13 290</b>
Planning and development		73 091	76 158	92 391	23 075	23 075	23 075	109 829	16 957	12 721	13 290
Road transport		6 378	6 664	16 922	-	-	-	24 397	8 087	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>54 995</b>	<b>55 463</b>	<b>71 433</b>	<b>11 348</b>	<b>11 348</b>	<b>11 348</b>	<b>79 316</b>	<b>10 526</b>	<b>-</b>	<b>-</b>
Energy sources		52 672	53 141	69 111	11 348	11 348	11 348	76 993	10 526	-	-

Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		2 322	2 322	2 322	-	-	-	2 322	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>300 465</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>413 350</b>	<b>36 938</b>	<b>12 721</b>	<b>13 290</b>
<b>Funded by:</b>											
National Government		89 208	131 736	89 208	25 922	25 922	25 922	113 176	35 570	12 721	13 290
Provincial Government		20 875	20 307	20 875	33 399	8 500	8 500	30 088	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>110 083</b>	<b>152 043</b>	<b>110 083</b>	<b>59 321</b>	<b>34 422</b>	<b>34 422</b>	<b>143 264</b>	<b>35 570</b>	<b>12 721</b>	<b>13 290</b>
<b>Borrowing</b>	6	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Internally generated funds</b>		<b>267 850</b>	<b>151 421</b>	<b>267 850</b>	<b>1 100</b>	<b>2 480</b>	<b>2 480</b>	<b>270 085</b>	<b>1 369</b>	<b>-</b>	<b>-</b>
<b>Total Capital Funding</b>	7	<b>377 933</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>413 350</b>	<b>36 938</b>	<b>12 721</b>	<b>13 290</b>

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

**KZN261 eDumbe - Table A6 Budgeted Financial Position**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
<b>ASSETS</b>								
<b>Current assets</b>								
Cash and cash equivalents		25 038	9 798	12 777	33 244	11 334	11 334	(2 077)
Trade and other receivables from exchange transactions	1	15 442	13 568	(2 749)	46 940	34 580	34 580	(5 794)

Receivables from non-exchange transactions	1	578 <sup>28</sup>	20 919	34 810	85 119	79 323	79 323	46 443
Current portion of non-current receivables		-	-	-	-	-	-	-
Inventory	2	93	91	49	-	49	49	49
VAT		184 <sup>87</sup>	103 739	104 597	325	16 120	16 120	108 545
Other current assets		13	127	175	-	-	-	(11)
<b>Total current assets</b>		<b>348<sup>156</sup></b>	<b>148 242</b>	<b>149 659</b>	<b>165 628</b>	<b>141 406</b>	<b>141 406</b>	<b>147 156</b>
<b>Non current assets</b>								
Investments		-	-	-	-	-	-	-
Investment property		210 <sup>17</sup>	17 380	18 919 000.00	17 380	18 919	18 919	18 919
Property, plant and equipment	3	277 <sup>330</sup>	358 962	345 038	60 221	370 269	370 269	380 412
Biological assets		-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-
Heritage assets		-	-	-	147	147	147	(1)
Intangible assets		32	27	44	215	210	210	86
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-
<b>Total non current assets</b>		<b>519<sup>347</sup></b>	<b>376 369</b>	<b>364 001</b>	<b>77 963</b>	<b>389 545</b>	<b>389 545</b>	<b>399 417</b>
<b>TOTAL ASSETS</b>		<b>867<sup>503</sup></b>	<b>524 611</b>	<b>513 660</b>	<b>243 591</b>	<b>530 951</b>	<b>530 951</b>	<b>546 572</b>
<b>LIABILITIES</b>								
<b>Current liabilities</b>								
Bank overdraft	-	-	-	-	-	-	-	-
Financial liabilities		-	-	-	-	-	-	-
Consumer deposits		211	213	239	476	476	476	(244)
Trade and other payables from exchange transactions	4	011 <sup>12</sup>	16 434	16 962	1 770	(15 860)	(15 860)	(9 994)
Trade and other payables from non-exchange transactions	5	740 <sup>14</sup>	-	10 600	(20 055)	35 499	35 499	(5 185)
Provision		159 <sup>19</sup>	22 236	30 949	-	12 493	12 493	(28 704)
VAT		183 <sup>87</sup>	102 964	105 559	-	8 092	8 092	(109 596)
Other current liabilities		-	-	-	-	12 217	12 217	-
<b>Total current liabilities</b>		<b>305<sup>133</sup></b>	<b>141 846</b>	<b>164 308</b>	<b>(17 808)</b>	<b>52 918</b>	<b>52 918</b>	<b>(153 723)</b>

<b>Non current liabilities</b>									
Financial liabilities	6	-	-	-	-	-	-	-	-
Provision	7	52	391	391	-	-	-	-	(391)
Long term portion of trade payables		-	-	-	-	-	-	-	-
Other non-current liabilities		52	391	391	-	-	-	-	(391)
<b>Total non current liabilities</b>		<b>104</b>	<b>781</b>	<b>781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(781)</b>
		133							
<b>TOTAL LIABILITIES</b>		<b>409</b>	<b>142 628</b>	<b>165 090</b>	<b>(17 808)</b>	<b>52 918</b>	<b>52 918</b>	<b>52 918</b>	<b>(154 505)</b>
		370							
<b>NET ASSETS</b>		<b>459</b>	<b>381 983</b>	<b>348 570</b>	<b>261 399</b>	<b>478 033</b>	<b>478 033</b>	<b>478 033</b>	<b>701 077</b>
<b>COMMUNITY WEALTH/EQUITY</b>									
Accumulated surplus/(deficit)	8	216 705	212 026	179 714	219 242	399 681	399 681	399 681	(100 182)
Reserves and funds	9	100	100	100	(100)	(100)	(100)	(100)	100
Other									
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>216</b> <b>805</b>	<b>212 127</b>	<b>179 814</b>	<b>219 142</b>	<b>399 580</b>	<b>399 580</b>	<b>399 580</b>	<b>(100 081)</b>

References

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
4. Detail breakdown in Table SA3.
5. Detail breakdown in Table SA3.
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3. Includes reserves to be funded by statute.

**KZN261 eDumbe - Table A7 Budgeted Cash Flows**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											

<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		-	-	-	20 798	20 798	20 798	-	21 800	22 672	23 579
Service charges		-	-	-	35 600	35 600	35 600	-	41 151	43 325	45 488
Other revenue		-	-	-	26 489	33 016	33 016	-	8 093	8 489	8 888
Transfers and Subsidies - Operational	1	-	-	-	102 316	102 316	102 316	-	107 516	112 110	108 754
Transfers and Subsidies - Capital	1	-	-	-	67 901	67 901	67 901	-	42 079	36 188	37 620
Interest		-	-	-	2 987	1 249	1 249	-	-	-	-
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		-	-	-	(167 393)	(258 831)	(258 831)	128 951	(200 287)	(208 125)	(217 732)
Finance charges		-	-	-	-	-	-	-	(20)	(21)	(22)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		-	-	-	<b>88 698</b>	<b>2 049</b>	<b>2 049</b>	<b>128 951</b>	<b>20 332</b>	<b>14 638</b>	<b>6 575</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		-	-	-	-	-	-	-	(40 905)	(14 629)	(15 284)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		-	-	-	-	-	-	-	<b>(40 905)</b>	<b>(14 629)</b>	<b>(15 284)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		-	-	-	-	-	-	-	-	-	-
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		-	-	-	<b>88 698</b>	<b>2 049</b>	<b>2 049</b>	<b>128 951</b>	<b>(20 573)</b>	<b>9</b>	<b>(8 709)</b>
Cash/cash equivalents at the year begin:	2	-	-	-	-	-	-	-	24 700	4 127	4 136
Cash/cash equivalents at the year end:	2	-	-	-	<b>88 698</b>	<b>2 049</b>	<b>2 049</b>	<b>128 951</b>	<b>4 127</b>	<b>4 136</b>	<b>(4 572)</b>

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

## Draft Budget Table

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	-	-	-	698	2 049	2 049	128 951	4 127	4 136	(4 572)
Other current investments > 90 days		40	23	10	(8			(136			
		480	366	028	514)	43 864	43 864	821)	(5 889)	23 605	24 772
Investments - Property, plant and equipment	1	330	358	345	60						
		277	962	038	221	370 269	370 269	380 412	369 673	345 032	344 978
<b>Cash and investments available:</b>		<b>370</b>	<b>382</b>	<b>355</b>	<b>140</b>						
		<b>757</b>	<b>328</b>	<b>066</b>	<b>405</b>	<b>416 183</b>	<b>416 183</b>	<b>372 541</b>	<b>367 911</b>	<b>372 773</b>	<b>365 178</b>
<b>Application of cash and investments</b>											
Trade payables from Non-exchange transactions:											
Other		-	-	-	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	12	16	16	(32	(49	(49	(9	(25	(10	(10
Other provisions		011	434	962	562)	766)	766)	994)	428)	(8 129)	953)
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
<b>Total Application of cash and investments:</b>		<b>12</b>	<b>16</b>	<b>16</b>	<b>(32</b>	<b>(49</b>	<b>(49</b>	<b>(9</b>	<b>(25</b>	<b>(8 129)</b>	<b>(10</b>
		<b>011</b>	<b>434</b>	<b>962</b>	<b>562)</b>	<b>766)</b>	<b>766)</b>	<b>994)</b>	<b>428)</b>	<b>(8 129)</b>	<b>953)</b>
<b>Surplus(shortfall)</b>		<b>358</b>	<b>365</b>	<b>338</b>	<b>172</b>	<b>465 948</b>	<b>465 948</b>	<b>382 535</b>	<b>393 339</b>	<b>380 901</b>	<b>376 131</b>
		<b>746</b>	<b>894</b>	<b>104</b>	<b>967</b>	<b>465 948</b>	<b>465 948</b>	<b>382 535</b>	<b>393 339</b>	<b>380 901</b>	<b>376 131</b>

### 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

## 1.4 Draft Budget Table

KZN261 eDumbe - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 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
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	260 508	256 658	324 201 (35 347)	60 221	36 702	36 702	36 743	12 721	13 290
<i>Roads Infrastructure</i>		14 111	14 427		15 768	15 768	15 768	14 435	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		65 409	65 901	84 778	11 348	11 348	11 348	18 526	12 721	13 290
<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>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>79 520</b>	<b>80 328</b>	<b>49 431</b>	<b>27 115</b>	<b>27 115</b>	<b>27 115</b>	<b>32 961</b>	<b>12 721</b>	<b>13 290</b>
Community Facilities		33 955	30 771	156 938	5 355	5 355	5 355	-	-	-
Sport and Recreation Facilities		11 096	11 096	(8 499)	26 851	1 952	1 952	2 609	-	-
<b>Community Assets</b>		<b>45 051</b>	<b>41 867</b>	<b>148 439</b>	<b>32 206</b>	<b>7 307</b>	<b>7 307</b>	<b>2 609</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(201)	(172)	(76)	-	-	-	196	-	-
<b>Intangible Assets</b>		<b>(201)</b>	<b>(172)</b>	<b>(76)</b>	-	-	-	<b>196</b>	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		<b>14 467</b>	<b>14 468</b>	<b>10 370</b>	<b>800</b>	<b>180</b>	<b>180</b>	-	-	-
<b>Machinery and Equipment</b>		<b>8 561</b>	<b>8 703</b>	<b>8 703</b>	<b>100</b>	<b>100</b>	<b>100</b>	-	-	-

Transport Assets		1 812	4 150	6 345	-	2 000	2 000	978	-	-
Land		111 298	107 315	100 989	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>7 034</b>	<b>4 949</b>	<b>6 705</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>196</b>	-	-
Roads Infrastructure		2 834	2 701	2 701	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>2 834</b>	<b>2 701</b>	<b>2 701</b>	-	-	-	-	-	-
Community Facilities		4 189	2 235	3 969	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>4 189</b>	<b>2 235</b>	<b>3 969</b>	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		12	12	35	200	200	200	196	-	-
<b>Intangible Assets</b>		<b>12</b>	<b>12</b>	<b>35</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>196</b>	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-

<b>Living Resources</b>		-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	<b>32 922</b>	<b>41 857</b>	<b>47 027</b>	-	-	-	-	-
<i>Roads Infrastructure</i>		4 260	10 666	11 235	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		13 629	17 658	22 259	-	-	-	-	-
<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>		-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>17 890</b>	<b>28 324</b>	<b>33 494</b>	-	-	-	-	-
Community Facilities		2 775	2 775	2 775	-	-	-	-	-
Sport and Recreation Facilities		12 257	10 759	10 759	-	-	-	-	-
<b>Community Assets</b>		<b>15 033</b>	<b>13 534</b>	<b>13 534</b>	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>300 465</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>36 938</b>	<b>12 721</b>
<i>Roads Infrastructure</i>		21 205	27 794	(21 411)	15 768	15 768	15 768	14 435	-

<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		79 039	83 559	107 037	11 348	11 348	11 348	18 526	12 721	13 290
<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>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>100 244</b>	<b>111 353</b>	<b>85 626</b>	<b>27 115</b>	<b>27 115</b>	<b>27 115</b>	<b>32 961</b>	<b>12 721</b>	<b>13 290</b>
Community Facilities		40 919	35 782	163 683	5 355	5 355	5 355	-	-	-
Sport and Recreation Facilities		23 353	21 854	2 259	26 851	1 952	1 952	2 609	-	-
<b>Community Assets</b>		<b>64 272</b>	<b>57 636</b>	<b>165 942</b>	<b>32 206</b>	<b>7 307</b>	<b>7 307</b>	<b>2 609</b>	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(190)	(161)	(42)	200	200	200	391	-	-
<b>Intangible Assets</b>		<b>(190)</b>	<b>(161)</b>	<b>(42)</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>391</b>	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		<b>14 467</b>	<b>14 468</b>	<b>10 370</b>	<b>800</b>	<b>180</b>	<b>180</b>	-	-	-
<b>Machinery and Equipment</b>		<b>8 561</b>	<b>8 703</b>	<b>8 703</b>	<b>100</b>	<b>100</b>	<b>100</b>	-	-	-
<b>Transport Assets</b>		<b>1 812</b>	<b>4 150</b>	<b>6 345</b>	-	<b>2 000</b>	<b>2 000</b>	<b>978</b>	-	-
<b>Land</b>		<b>111 298</b>	<b>107 315</b>	<b>100 989</b>	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>300 465</b>	<b>303 464</b>	<b>377 933</b>	<b>60 421</b>	<b>36 902</b>	<b>36 902</b>	<b>36 938</b>	<b>12 721</b>	<b>13 290</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	236 751	261 241	224 422	18 642	329 160	329 160	334 455	332 458	331 835
<i>Roads Infrastructure</i>		100 001	96 352	(62 332)	-	129 344	129 344	-	-	-
<i>Storm water Infrastructure</i>		97	97	97	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		(1 003)	(7 029)	(7 029)	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-

<i>Solid Waste Infrastructure</i>		8 561	8 703	8 703	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		(4 041)	15 847	15 847	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	100	100	100	-	-	-
<b>Infrastructure</b>		<b>103 614</b>	<b>113 968</b>	<b>(44 715)</b>	<b>100</b>	<b>129 444</b>	<b>129 444</b>	-	-	-
<b>Community Assets</b>		(42 252)	(25 043)	(27 493)	-	121 110	121 110	-	-	-
<b>Heritage Assets</b>		-	-	-	147	147	147	147	147	147
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>17 210</b>	<b>17 380</b>	<b>18 919</b>	<b>17 380</b>	<b>18 919</b>	<b>18 919</b>	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		7 115	6 280	132 032	400	(2 843)	(2 843)	345 572	345 572	345 572
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		32	27	44	215	210	210	205	-	-
<b>Computer Equipment</b>		(2 593)	(3 352)	(3 104)	-	-	-	196	-	-
<b>Furniture and Office Equipment</b>		12 495	12 496	8 334	400	180	180	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	24 763	24 763	(12 642)	(13 261)	(13 885)
<b>Transport Assets</b>		1 812	4 150	6 345	-	2 000	2 000	978	-	-
<b>Land</b>		139 317	135 334	134 060	-	35 230	35 230	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>236 751</b>	<b>261 241</b>	<b>224 422</b>	<b>18 642</b>	<b>329 160</b>	<b>329 160</b>	<b>334 455</b>	<b>332 458</b>	<b>331 835</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>17 692</b>	<b>27 480</b>	<b>26 033</b>	<b>20 773</b>	<b>21 273</b>	<b>21 273</b>	<b>23 911</b>	<b>25 083</b>	<b>26 261</b>
<b><u>Depreciation</u></b>	<b>7</b>	13 401	13 825	17 088	12 006	12 006	12 006	12 642	13 261	13 885
<b><u>Repairs and Maintenance by Asset Class</u></b>	<b>3</b>	<b>4 291</b>	<b>13 654</b>	<b>8 945</b>	<b>8 767</b>	<b>9 267</b>	<b>9 267</b>	<b>11 269</b>	<b>11 821</b>	<b>12 377</b>
<i>Roads Infrastructure</i>		1 856	6 456	6 101	3 937	4 937	4 937	5 199	5 453	5 710
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		2 334	6 621	1 440	2 644	2 644	2 644	2 784	2 921	3 058
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	740	740	740	740	776	813
<b>Infrastructure</b>		<b>4 190</b>	<b>13 077</b>	<b>7 541</b>	<b>7 321</b>	<b>8 321</b>	<b>8 321</b>	<b>8 723</b>	<b>9 150</b>	<b>9 580</b>

Community Facilities	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	-	-	-	-	-	-	-	-
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	64	552	1 400	1 258	758	758	2 158	2 263	2 370
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>64</b>	<b>552</b>	<b>1 400</b>	<b>1 258</b>	<b>758</b>	<b>758</b>	<b>2 158</b>	<b>2 263</b>	<b>2 370</b>
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>	<b>37</b>	<b>25</b>	<b>5</b>	<b>189</b>	<b>189</b>	<b>189</b>	<b>389</b>	<b>408</b>	<b>427</b>
<b>Land</b>	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<b>Living Resources</b>	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>17 692</b>	<b>27 480</b>	<b>26 033</b>	<b>20 773</b>	<b>21 273</b>	<b>21 273</b>	<b>23 911</b>	<b>25 083</b>	<b>26 261</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	13.3%	15.4%	14.2%	0.3%	0.5%	0.5%	0.5%	0.0%	0.0%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>	298.2%	338.6%	314.4%	1.7%	1.7%	1.7%	1.5%	0.0%	0.0%
<b>R&amp;M as a % of PPE</b>	1.3%	3.8%	2.6%	14.6%	2.5%	2.5%	3.0%	3.2%	3.6%
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>	19.0%	23.0%	28.0%	48.0%	3.0%	3.0%	3.0%	4.0%	4.0%

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
<b>Household service targets</b>	1									
<b>Water:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	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)		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		-	-	-	-	-	-	-	-	-
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
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)										
<b>Revenue cost of subsidised services provided (R'000)</b>	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)		(2 331)	(1 104)	(1 056)	1 102	1 102	1 102	1 161	1 218	1 275

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)		-	-	713	200	70	70	(70)	(73)	(77)
Refuse (in excess of one removal a week for indigent households)		-	-	-	6 744	6 744	6 744	6 942	7 450	7 800
Municipal Housing - rental rebates	6									
Housing - top structure subsidies										
Other										
<b>Total revenue cost of subsidised services provided</b>		<b>(2 331)</b>	<b>(1 104)</b>	<b>(343)</b>	<b>8 047</b>	<b>7 917</b>	<b>7 917</b>	<b>8 033</b>	<b>8 594</b>	<b>8 998</b>

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



## **2. PART 2-SUPPORTING DOCUMENTATION**

### **2.1 Overview of annual budget process**

*The preparations' of this review IDP is taking place at a time where the country has experienced the total lockdown with effect from 01 of November 2022 due to Corona virus pandemic and Council election. The last quarter of the Financial year couldn't be finished in a normal way, this Budget and IDP had to be prepared under such circumstances.*

*The Local Government is judged through basic service delivery. The following activities were affected;*

- *Capital Projects-Implementation of Capital Projects*
- *Revenue Collection*
- *Strategic Planning for the upcoming Financial year*
- *Preparation of Budget and SDBIP of the Municipality*

*None the less, this IDP forms the basis for all activities of the municipality. It will inform Council decisions, municipal planning, performance management and the achievement of the strategic objectives.*

*The Auditor General finding's for eDumbe Local Municipality, suggest that there has to be a commitment from the Council and Management in order for us to move from unQualified to Clean Audit opinion.*

### **2.2 Overview of alignment of annual budget with Integrated Development Plan**

Firstly, the budget timetable and the IDP process plan are aligned through an integrated time schedule. Secondly, the IDP is prepared, and the projects are included in the budget with each project properly reference per IDP reference number.

Moreover, the financial plan comprising the total budget, among other items, is included in the IDP and Budget. Finally, the implementation of electricity and solid waste projects and other assigned functions through the structures Act constitutes compliance with National, Provincial and Local development goals to eradicate backlogs of the past. In terms of section 16 (1) of the Municipal Finance Management Act, the municipal council of a municipality must for each financial year approve an Draft budget for the municipality before the start of that financial year. Section 16 (2) stipulates that in order for a municipality to comply with subsection (1), the mayor of the municipality must table the final budget at a council meeting at least 31 MARCH 2022 the start of the budget year. The budget steering committee its fully functional at eDumbe local Municipality

### **2.3 Measurable performance objectives and indicators**

The measures set for the Municipality at organizational level is captured in an organizational scorecard structured in terms of the preferred performance management model of the

Municipality. The measures at departmental level are captured in the SDBIPs of the various Departments of the Municipality. By cascading performance measures from organizational to departmental level, both the IDP and the SDBIP, forms the link to individual performance management. This ensures that performance management at the various levels relate to one another, which is a requirement of the 2001 Municipal Planning and Performance Regulations. The MFMA specifically requires that the annual performance agreements of managers must be linked to the SDBIP of a municipality and the measurable performance objectives approved with the budget and approve the performance indicator for Section 57 and section 56 timeously .

## 2.4 Overview of Budget –related policies

Various policies approved by Council underpin governance and the financial functioning of the municipality and are relevant to the budget process. The purpose of this section of the Budget Report is to indicate the key policies in this regard and to seek review by Council of any amendments and new policies that are align to current situation. The following policies are approved: Property Rates policy, Indigent Policy ,Virement Policy,Cash ,Banking and Investment Policy,Petty Cash Policy ,Credit Control policy ,Supply Chain Management Policy ,Debt impairment Policy,Tariffs Policy,Budget Policy Cash Banking and Investment Management Policy,Customer Care, Credit, Debt Collection Policy and Bylaw.,Budget Policy,Debt Impairment Policy,Debt Incentive Policy,Risk Management Policy,Anti Fraud and Corruption Policy,Whistle Blowing Policy,Consultants Policy,Service Delivery Policy,Financial Misconduct Policy and Electricity Bylaw

## 2.5 Overview of Budget assumptions.

*Whilst EDumbe has over years has been experiencing financial challenged it need to start maintaining a strong financial position through having sufficient reserves. Our reserves depleted long time as were financing long term contracts, capital and operational projects internally. The municipality is experiencing a service delivery backlogs and financial intervention is from National Treasury. Due to the rural nature of the municipality, we rely heavily on government grants as we have a low.*

<b>Consolidated Overview of the Draft Budget 2023/24</b>			
<b>Description</b>	<b>Draft Budget 2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
<b>Total Revenue</b>	271 632 789.69	279 315 132.38	280 405 591.61
<b>Total Operation Expenditure</b>	- 210 873 451.79	-2 211 17351.93	- 2 314 973 345
<b>Surplus (Deficit)</b>	<b>18 454 337</b>	<b>19 00 9780.45</b>	<b>11 291 246.00</b>

## 2.6 Overview of Budget Funding.

*In terms of section 16 (1) of the Municipal Finance Management Act, the municipal council of a municipality must for each financial year approve an Draft budget for the municipality before the*

start of that financial year. Section 16 (2) stipulates that in order for a municipality to comply with subsection (1), the mayor of the municipality must table the final budget funded with an Revenue that are more than expenditure to have surplus to avoid the deficit at of the budget year. Also implemented the cost containment policy and Do marketing researcher before also to have Procurement plan in place. Furthermore, municipality will do asset disposal to finance the budget next financial year and Investment will be encourage to finance our creditors and Revenue will do monthly disconnection on next financially year this will be monitored by Finance Portfolio Committee cut of electricity.

## **2.7 Expenditure on allocation and grants programmer.**

The eDumbe Local Municipality expenditure framework for the 2023/24 Draft budget and MTREF is informed by the following: The asset renewal strategy and the repairs and maintenance plan; Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit; Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;The capital program is aligned to the asset renewal strategy and backlog eradication plan; Operational gains and efficiencies will be directed to funding the capital budget and other core services; and Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made. For the first time in a current that the Procurement be effective in to avoid the regular expenditure and untheorized .Furthermore we have the UIFW strategy to decrease or to avoid the kind of expenditure.

## **2.8 Allocation and made by the Municipality.**

The eDumbe Local Municipality expenditure framework for the 2023/24 budget and MTREF is informed by the following: The asset renewal strategy and the repairs and maintenance plan; Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit; Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;The capital program is aligned to the asset renewal strategy and backlog eradication plan; Operational gains and efficiencies will be directed to funding the capital budget and other core services; and Strict adherence to the principle of no project plans no budget. If there is no business plan no funding allocation can be made.

## **2.9 Councillor and board member allowances and employee benefits.**

*The employee related cost comprises of 42% of the operating budget and 31% of the total budget inclusive of Capital budget excluding the councillor's remunerations. The employee costs percentage is above the threshold/ acceptable norm as per National Treasury Circular 71 which indicates that the acceptable norm for the Employee related cost must be 25% to 40%. The increase on salaries for employees has been projected at 5.3% as per Circular no. 123 and 108 issued by National Treasury as well as bargaining Council circular for increment of salaries. The employee cost has a provision of vacant posts to be filled during the next financial year. Also included on the employee related costs is the provision for travel allowances for all managers at R6 500 per month. The managers will therefore not be eligible to use municipal vehicles as they will be having the travel allowances.*

### **Remuneration for Councillors**

*The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling the municipal budget. It must also be noted that the position of the Mayor and Speaker are full time which had an impact on the allowances of the councillors.*

### **2.10 Monthly target for revenue, expenditure and cash flow.**

*Deduct cash and investment applications (defined)  
from cash balances*

*Indicative of sufficient liquidity to meet average monthly  
operating payments*

*Indicative of funded operational requirements*

*Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)*

*The percentage its base on assumption that Municipality will collected up 60% on their operational revenue and on payment.*

**2.11 Annual budget and service delivery and budget implementation plans internal departments.**

*Performance management can be applied to various levels within any organization. The legislative framework provides for performance management at various levels in a municipality including organizational (sometime also referred to as municipal, corporate or strategic) level, departmental (also referred to as services, operational or section/team level) and lastly, individual level. At organizational level the five-year IDP of a municipality forms the basis for performance management, whilst at operational level the annual SDBIP forms the basis. The IDP is a long-term plan and by its nature the performance measures associated with it will have a long-term focus, measuring whether a municipality is achieving its IDP objectives. A SDBIP (both for the municipality as a whole and that of a department) is more short-term in nature and the measures set in terms of the SDBIP, reviewing the progress made with implementing the current budget and achieving annual service delivery targets. To improve municipal financial viability and sound financial management, To promote effective Community Participation, To create conducive environment for sustainable economic growth and development and To ensure provision of basic services in a fair, equitable and sustainable manner.*

**2.12 Annual budget and service delivery agreement-municipal entities and other External mechanisms.**

Not applicable to do eDumbe Local Municipality.

**2.13 Contracts having future budget implication.**

Choose name from list - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive & Council		-	-	-				
Vote 2 - Finance and Admin		1 369	-	-				
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		10 526	-	-				
Vote 9 - Planning & Development		16 957	12 721	13 290				
Vote 10 - Road Transport		-	-	-				
Vote 11 - Energy Sources		8 087	-	-				
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>								
<b>Total Capital Expenditure</b>		<b>36 938</b>	<b>12 721</b>	<b>13 290</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive & Council								
Vote 2 - Finance and Admin								
Vote 3 - Internal Audit								
Vote 4 - Community and Social Services								
Vote 5 - [NAME OF VOTE 5]								
Vote 6 - Public Safety								
Vote 7 - Housing								
Vote 8 - Health								
Vote 9 - Planning & Development								
Vote 10 - Road Transport								
Vote 11 - Energy Sources								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - Waste Management								
Vote 14 - Other								
Vote 15 - Finance and Admin2								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	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>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>36 938</b>	<b>12 721</b>	<b>13 290</b>	-	-	-	-

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)

The above projects are finance by MIG and ENERGY GRANTS and Own Funding.

**Contracted services** have been identified as a cost saving area for the municipality. As part of the compilation of the 2023/24 MTREF this group of expenditure was critically evaluated, and operational efficiencies were enforced. The contracted services include the provision of the grass cutting to the municipal properties and the security services to all municipal buildings as per the service level agreement that was appointed new services provides for next financially year the Municipality is in a process to do this services in outsourced this project and Repairs admittance included on contracted service because the Municipality is skill scarcity in terms of other services that rely on Service provider to render those services.

## 2.1.2 Repairs and maintenance of assets

*This has become a challenge when it comes to the disclosure of the amount to be spent on the repairs and maintenance of the assets. This is because the repairs and maintenance portion include the portion of salaries of employees which are involved on the repairs and maintenance. The repairs and maintenance budgeted for 2023/24 financial year per item is as follows excluding the salaries portion.*

**KZN261 eDumbe - Supporting Table SA34c Repairs and maintenance expenditure by asset class**

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget 2023/24
<b>R thousand</b>	1							
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>								
<b>Infrastructure</b>		4 190	13 077	7 541	7 321	8 321	8 321	8 711
Roads Infrastructure		1 856	6 456	6 101	3 937	4 937	4 937	5 101
Roads		1 856	6 456	6 101	3 937	4 937	4 937	5 101
Electrical Infrastructure		2 334	6 621	1 440	2 644	2 644	2 644	2 711
LV Networks		2 334	6 621	1 440	2 644	2 644	2 644	2 711
Information and Communication Infrastructure		-	-	-	740	740	740	711
Capital Spares		-	-	-	740	740	740	711
<b>Community Assets</b>		-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-
<b>Other assets</b>		64	552	1 400	1 258	758	758	2 101

Operational Buildings		64	552	1 400	1 258	758	758	2 1
Municipal Offices		64	552	1 400	1 258	758	758	2 1
<b>Transport Assets</b>		37	25	5	189	189	189	3
Transport Assets		37	25	5	189	189	189	3
<b>Total Repairs and Maintenance Expenditure</b>	<b>1</b>	<b>4 291</b>	<b>13 654</b>	<b>8 945</b>	<b>8 767</b>	<b>9 267</b>	<b>9 267</b>	<b>11.2</b>
<b>R&amp;M as a % of PPE</b>		1.3%	0.0%	0.0%	5958.0%	6297.8%	6297.8%	-208685
<b>R&amp;M as % Operating Expenditure</b>		8.0%	7.1%	3.9%	4.7%	5.0%	5.0%	10.1%

References

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



## 2.14 Capital expenditure Details

The capital budget is funded by the grants which will be transferred to the municipality by National Treasury as per DORA allocation gazette for 2024 and own Funding. A capital grant consists of following: the was increase from 20555 to 20774 000 million and Energy Grant increase from thirteen million to twenty one million that Municipality will be delivered the services to their communities as it mandate by Constitution of Country ,Service Delivered

- Municipal Infrastructure Grants
- Electrification Grant

Capital expenditure

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

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

R Thousand	Program/ Project Description	Asset Sub-class	Total Project Estimate
<b>OWN FUNDING</b>			
Motor Vehicles	Transport	Vehicles	1 000 000
Equipment and Furniture	Equipment	<b>Equipment</b>	400 000
<b>TOTAL EXP</b>			<b><u>R 1 400 000</u></b>
MIG Project	Emaphayiphini Access Road	Transport	R 4 500 000
MIG Project	Nqaben Access Road	Transport	R 4 500 000
MIG Project	Lindelani Access Road	Transport	R 4 800 000
MIG Project	Kwa Bhukuda Pedestrian Bridge	Transport	R 2 800 000
MIG Project	Mashekelela Sport field	Community	R 3 000 000
<b>TOTAL MIG</b>			<b>R 19 600 000</b>
<b>ENERGY ELECTRIFICATION</b>			
Electrification Services	KwaSonela Electrification Phase 4	Electrification	5 705 000
Electrification Services	KwaLembe Electrification Phase 2	Electrification	2 400 000
Electrification Services	Moscow Electrification	Electrification	1 900 000
Electrification Services	Kwahhulombe	Electrification	2 500 000
Electrification Services	Emasimini	Electrification	2 000 000
Electrification Services	Kwakhambula	Electrification	3 300 000
Electrification Services	Esikhaleni	Electrification	3 500 000
<b>Total Expenditure</b>			<b>21 305 000</b>
<b>TOTAL CAPITAL EXPENDITURE</b>			<b>R 42 305 000</b>

## 2.2 Capital expenditure

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

Description	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Me
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24
<b>R thousand</b>							
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>							
-		80	49	27			32
<b>Infrastructure</b>	<b>79 520</b>	<b>328</b>	<b>431</b>	<b>115</b>	<b>27 115</b>	<b>27 115</b>	<b>961</b>
Roads Infrastructure	14 111	14 427	(35 347)	15 768	15 768	15 768	14 435
<i>Roads</i>	10 712	8 430	(44 735)	6 545	6 545	6 545	14 435
<i>Road Structures</i>	3 399	5 997	9 388	4 973	4 973	4 973	-
<i>Road Furniture</i>	-	-	-	4 250	4 250	4 250	-
Electrical Infrastructure	65 409	65 901	84 778	11 348	11 348	11 348	18 526
<i>Power Plants</i>	21 100	20 663	20 663	-	-	-	-
<i>MV Switching Stations</i>	-	-	5 599	-	-	-	-
<i>MV Networks</i>	14 614	12 602	12 602	-	-	-	-
<i>LV Networks</i>	29 696	32 636	45 913	-	-	-	18 526
<i>Capital Spares</i>	-	-	-	11 348	11 348	11 348	-
Water Supply Infrastructure	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>45 051</b>	<b>41 867</b>	<b>148 439</b>	<b>32 206</b>	<b>7 307</b>	<b>7 307</b>	<b>2 609</b>
Community Facilities	33 955	30 771	156 938	5 355	5 355	5 355	-
<i>Halls</i>	13 801	9 623	11 682	2 295	2 295	2 295	-
<i>Centres</i>	1 196	1 538	1 605	3 060	3 060	3 060	-
<i>Cemeteries/Crematoria</i>	16 959	17 610	141 651	-	-	-	-
<i>Stalls</i>	2 000	2 000	2 000	-	-	-	-
Sport and Recreation Facilities	11 096	11 096	(8 499)	26 851	1 952	1 952	2 609
<i>Indoor Facilities</i>	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	11 096	11 096	(8 499)	26 851	1 952	1 952	2 609
<i>Capital Spares</i>	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-

<b><u>Intangible Assets</u></b>	(201)	(172)	(76)	-	-	-	196
Servitudes	-	-	-	-	-	-	-
Licences and Rights	(201)	(172)	(76)	-	-	-	196
<i>Computer Software and Applications</i>	(201)	(172)	(76)	-	-	-	196
<b><u>Furniture and Office Equipment</u></b>	14 467	14 468	10 370	800	180	180	-
Furniture and Office Equipment	14 467	14 468	10 370	800	180	180	-
<b><u>Machinery and Equipment</u></b>	8 561	8 703	8 703	100	100	100	-
Machinery and Equipment	8 561	8 703	8 703	100	100	100	-
<b><u>Transport Assets</u></b>	1 812	4 150	6 345	-	2 000	2 000	978
Transport Assets	1 812	4 150	6 345	-	2 000	2 000	978
<b><u>Land</u></b>	111 298	107 315	100 989	-	-	-	-
Land	111 298	107 315	100 989	-	-	-	-
<b><u>Zoo's, Marine and Non-biological Animals</u></b>	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-
<b><u>Living resources</u></b>	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	<b>260 508</b>	<b>256 658</b>	<b>324 201</b>	<b>60 221</b>	<b>36 702</b>	<b>36 702</b>	<b>36 743</b>

## **.15 Legislation compliance status.**

The 2022/23 budget is prepared in accordance with the Local Government; Municipal Finance Management Act, 2003 and the Municipal Budget and reporting regulations issued by the Minister in terms of Section 168(1) of the Act. In terms of these regulations a multi-year budget spanning over three (3) years is prepared. It needs to be noted that the figures for 2022/23 and 2022/23 are indicative in terms of the medium term expenditure framework. And also taken into account the Seculars of Treasury 107 and 108 .

## **2.16 Other Supporting Documents**

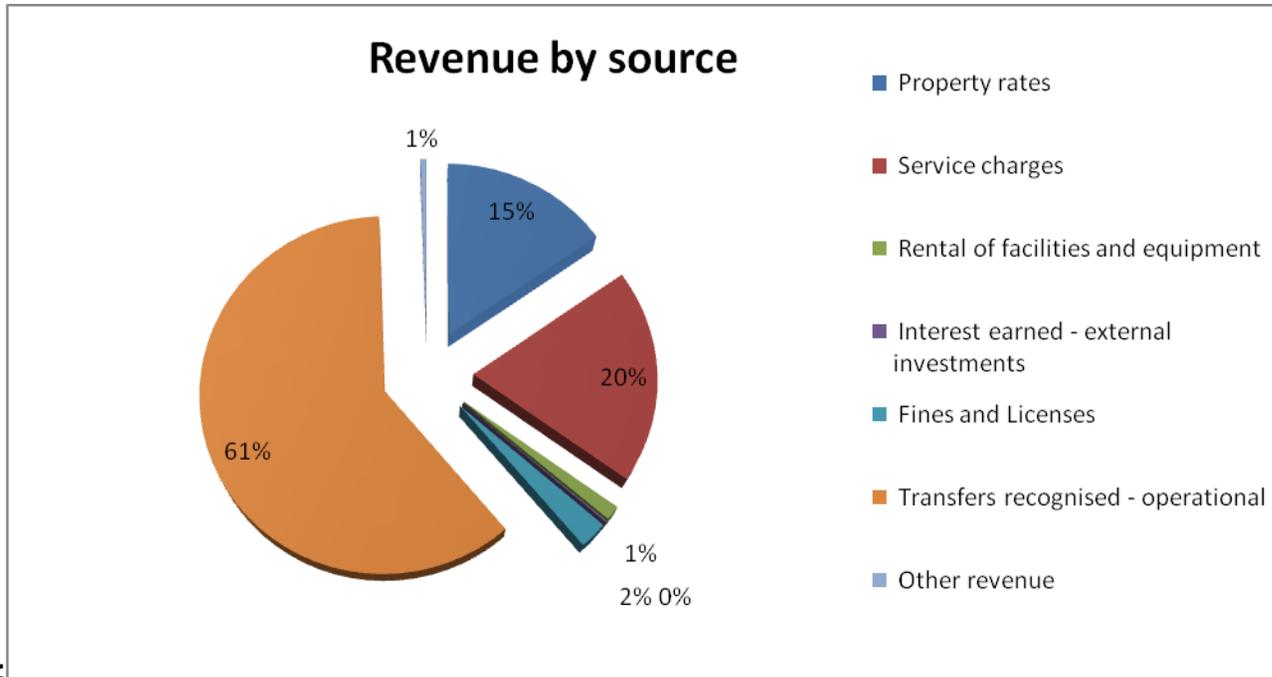
- ❖ Valuation Roll Recon
- ❖ eDumbe Municipality Policies and By Laws

## **2.18 Municipal Manager Quality certification.**



The purpose of the item is to submit the Final MTEF budget for 2022/23 to 2024/25 financial year in terms of section 16 (1) of the Local Government: Municipal Finance Management Act no. 56 of 2003.

The revenue as per chart is as



follows:

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**Refuse Revenue:**

eDumbe Municipality was approved refuse relief for customer or Household with eDumbe Location and Bilanyoni Town Ship that consumers that have their Market Values for their properties that less R 1100 000 will be exempted from refuse will not be billed by eDumbe Municipality this will be treated as indigent consumers. As resulted to a decrease in a r on this draft 2023/24

**Fines, penalties and forfeits:**

The fines, penalties and forfeits was not increase this year for Draft budget 2023/24 that its base on a poor collection and Also one of our Employee who was suspended due issued of driver license to customer illegal this was picked by Department of Transport and withheld him the authority to issued license for eDumbe Municipality so we did not have person to test for now.

**Rental of facilities and equipment:**

The rental of facilities we have lease agreement with Mondi LTD however was decrease because community that force , IEC and Zululand District Municipality this was decrease because of our employees was sitting in a Municipality property which will be disposed this financial year. See attached agreement.

**Interest earned - external investments:**

The investment was increase because of the actual from prior year Municipality encourage investment in order paid creditors.

**Transfers and subsidies:**

The amount that will be received from Dora this financial from Equitable Share (EQS)an amount R99 millions which was increase from last year allocation, Finance Management Grant (FMG)an amount R3 millions also was not increase this yearremain the same as last financial year .Art and Culture and Community Grant with an amount R 3 million also increase this financial year 2023/24 Draft budget.

**Other revenue:**

The amount that includes the followings as follows the tender monies, clearance certificates, Grazing, Burial fees and disconnection fees was increase by 5.3 % as per treasury guidelines.

**Sale of Electricity and Impact of Tariff Increases**

NERSA has approved an average increase to Eskom on bulk electricity but used last year nersa by 18.7.% per cent. The municipality will be applying to NERSA for the electricity tariff increase for 20.7% as per the NERSA guidelines which given to all license municipalities. But we only increase the bulk expenditure with 18.7% from that we will then do cut of electricity in town and since they is law shedding around South Africa its base on our trend furthermore we are appointed Services that is doing Meter Audit and Installation of meters two the believe that the Municipality will increase its revenue in this function.

*When the increase on electricity sales were done the new development in town which include new shops (eDumbe Location) were considered as well as the electrification project for Emncelwini Ward 3. The 2023/24 Mid-year budget review figures were considered when the projection of total amount of electricity sales was done with the addition of the new connections. The disconnection operation is going on at eDumbe Local Municipality. For last two Months eDumbe has managed to get some profit in a electricity for first time since this services was rendered.*

## **Property Rates**

*Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process. The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R95 000 reduction on the market value of a property will be granted in terms of eDumbe Local Municipality's proposed final Property Rates Policy to be implemented in 2023/24 to address the value of the properties for indigent household considering the RDP House value*

*National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance.*

*The proposed property rates tariff for 2023/24 financial year has been calculated in compliance with the MPRA regulations which stipulate the ratios of tariffs per category. It must be noted that the previous year's tariffs was not complying with the MPRA regulations when it comes to ratios per category. The revenue forgone has been calculated to R based on the R65 000 reduction amount on all residential properties.*

## **Expenditure**

*The increase on salaries for employees has been projected at 5.3% as per Circular no. 123 and 115 issued by National Treasury as well as bargaining Council circular for increment of salaries. The employee cost has a provision of new posts to be filled during the next financial year. The posts in question are as follows: Senior Town Planner, and Budget Officer Also included on the employee related costs is the*

*provision for travel allowances for all managers at R 6 500 per month and traffic officer of R5000 per that will be increase of 5.3% for this current period for Traffic only not Managers. The managers will therefore not be eligible to use municipal vehicles as they will be having the travel allowances.*

### **Remuneration for Councillors**

*The cost associated with the remuneration of councillor's is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been considered in compiling the municipal budget. It must also be noted that the position of the Mayor, Speaker and Deputy Mayor are full time which had an impact on the allowances of the councillors. And also take noted that the percentage increase on councillors was based on treasury but this will be confirm by Minister of Co-operative Governance and traditional for implementation, furthermore the increase on anticipation that will be increase for past two years was increase.*

### **Bulk Purchase**

*Bulk purchases are directly informed by the purchase of electricity from Eskom. The guideline for the tariffs charge increases has not been approved by NERSA for municipalities at 18.7% considering the approval made by NERSA for Eskom increases on electricity. Tariffs will be increase by 20.7 % .*

### **Repairs and maintenance of assets**

*This has become a challenge when it comes to the disclosure of the amount to be spent on the repairs and maintenance of the assets. This is because the repairs and maintenance portion include the portion of salaries of employees which are involved on the repairs and maintenance. The repairs and maintenance draft budgeted for 2023/24 financial year per item is as follows excluding the salaries portion.*

### **Covid-19 Expenditure**

*This was budget for on a draft budget as is recommended by Provincial treasury as now that we are approaching winter season, we anticipated number of deaths during this*

*and also we budget sanitizers and PPE for our employees. The budget was allocation R500 000*

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

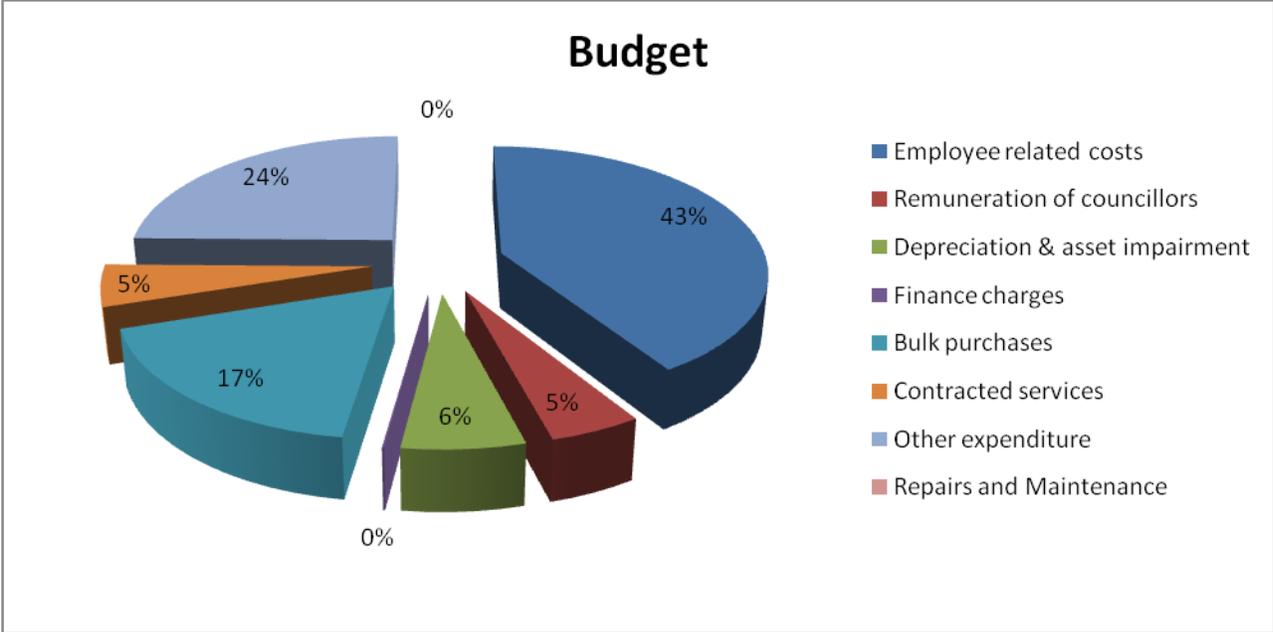
*The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the eDumbe Local Municipality's Indigent Policy. Detail relating to free services, cost of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

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

### **Depreciation**

*This is a noncash item budgeted for as per the stipulation of the new accounting standards and is funded from backlog depreciation. The depreciation and impairment of assets has been budgeted at R 21 389 680 for 2023/24 financial year we did not increase this financial.*

*The following table/ chart give a breakdown of the main expenditure categories for the 2023/24 financial year.*



### **General inflation outlook and its impact on the municipal activities**

*There are five key factors that have been taken into consideration in the compilation of the 2023/24 MTREF:*

- *National Government macro-economic targets;*
- *The general inflationary outlook and the impact on eDumbe Municipality residents and businesses;*
- *The impact of municipal cost drivers;*
- *The increase in prices for bulk electricity and*
- *The increase in the cost of remuneration. Employee related costs comprise 44 per cent of total operating expenditure in the 2022/23 MTREF.*

#### **1.4.2 Interest rates for borrowing and investment of funds**

*The MFMA specifies that borrowing can only be utilized to fund capital or refinancing of borrowing in certain conditions. The eDumbe Municipality engages in a number of financing arrangements to appointed Services providers to outsourced monies for the eDumbe Municipal in order to face a backlog in terms of Service Delivery issues and minimize its interest rate costs and risk. There is no borrowing during 2023/24 financial year*

#### **1.4.3 Collection rate for revenue services**

It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term, having considered this it is prudent to assume that tariff increases will be modest going forward.

The rate of revenue collection is currently not expressed as a percentage of annual billings. Cash flow is assumed to be a challenge for eDumbe Municipality billings, plus an increased collection of arrear debt from the revised credit control and debt collection policy. The performance of arrear collections will however only be considered a source of additional cash in-flow once the performance has been carefully monitored.

