ANNUAL BUDGET OF MKHAMBATHINI MUNICIPALITY



2024/2025 TO 2026/27 MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Abbreviations and Acronyms

		М	Mayor
ASGISA	Accelerated and Shared Growth Initiative	MBRR	Municipal Budget & Reporting Regulations
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CFO	Chief Financial Officer	MFMA	Municipal Financial Management Act
CM	Municipality Manager	MIG	Municipal Infrastructure Grant
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure
DoRA	Division of Revenue Act		Framework
DWA	Department of Water Affairs	MTREF	
EE	Employment Equity		Expenditure Framework
EEDSM	Energy Efficiency Demand Side	NERSA	, ,
ED0	Management	NOO	Africa
FBS	Free basic services	NGO	Non-Governmental Organisations
GAMAP	Generally Accepted Municipal	NKPIs OHS	National Key Performance Indicators
GDP	Accounting Practice Gross Domestic Product	OPS OP	Occupational Health and Safety Operational Plan
GDS	Gauteng Growth and Development	PBO	Public Benefit Organisations
GDS	Strategy	PHC	Provincial Health Care
GFS	Government Financial Statistics	PMS	Performance Management System
GRAP	General Recognised Accounting	PPE	Property Plant and Equipment
010.0	Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure
HSRC	Human Science Research Council		System
IDP	Integrated Development Plan	RG	Restructuring Grant
IT	Information Technology	RSC	Regional Services Council
kł	kilolitre	SALGA	South African Local Government
km	kilometre		Association
KPA	Key Performance Area	SAPS	South African Police Service
KPI	Key Performance Indicator	SDBIP	Service Delivery Budget
kWh	kilowatt hour	o	Implementation Plan
ℓ 	litre	SMME	Small Micro and Medium Enterprises
LED	Local Economic Development		

Part 1 – Annual Budget

1.1 Mayor's Report

SPEECH BY THE MAYOR OF MKHAMBATHINI MUNICIPALITY

CLLR. N W NTOMBELA PRESENTED TO THE MUNICIPAL COUNCIL ON THE OCCASION OF THE TABLING OF THE 2024/2025, 2025/2026 AND 2026/2027 DRAFT BUDGET IN THE COUNCIL CHAMBERS, CAMPERDOWN,

ON WEDNESDAY, 22 MAY 2024

Speaker of the Council,

Deputy Mayor,

Executive Committee Members,

Councillors,

Traditional leaders,

Municipal Manager,

All Senior Managers,

All Staff members present,

Chief Financial Officer,

Members of the media if any are present and Public,

Distinguish guest, Ladies and Gentlemen.

It is a great honour to present to you the multi-year budget for Mkhambathini Municipality in respect of the 2024/2025, 2025/2026 AND 2026/2027 financial years.

Speaker and members of Council, this multi-year budget is tabled in terms of the Municipal Finance Management Act (MFMA), No 56 of 2003 and in terms of the Municipal Budget & Reporting Regulations. The MFMA requires that the budget be tabled ninety (90) days before the start of the financial year and we are fully complying with this requirement. It is the intention to have this budget finally approved on 30 May 2024 which will be in compliance of the requirements of the MFMA.

Inflation is forecast to remain within the target range of 4.9 percent as per MFMA circular 126 and 128 issued by National Treasury. This was taken into account when the budget was compiled.

Cognisance should be taken that the SALGA is currently engaging with the trade unions for the new collective agreement on the staff salaries increment which has not yet been finalised however the projected increment of 5% was used when doing the draft budget.

Speaker, Council's reviewed Draft IDP tabled today in this meeting informs the 2024/25 financial year's Draft Budget. I am pleased to announce that this draft budget is aligned to the draft revised IDP. Due to the current financial situation of Mkhambathini Municipality, the municipality will only be able to fund the capital projects through the Municipal Infrastructure Grant which amounts to R 18 .1 million and own generated revenue of R 3.7 million. Few projects are funded from the Municipality's own reserves as per the detailed capital budget.

Governance

The Internal Audit Activity stills operate as an outsourced Internal Audit Services which is an indication of a commitment in promoting good governance. Internal Audit Activity has formed a working relationship with the Provincial Internal Audit Unit and National Treasury Risk and Internal Audit Support Unit for skills and resources sharing and to strengthen the Internal Audit Activities operations. A risk based audit plan has been developed and systems of internal control were tested to effectively monitor the vulnerability of operations within the municipality. Internal Audit also meets on a regular basis as well MPAC.

Housing

Speaker, we have housing projects within the Mkhambathini Municipality. To date, low-income houses have been constructed. The amount of R13.million has been allocated for Mkhambathini Municipality

Property Rates

- The current General Valuation Roll validity period is coming to an end on 30 June 2024. The municipality appointed a service provider to prepare the New General Valuation Roll to be implemented as from 01 July 2024 with a validity period being 5 years. The inspection of the roll and objection process has been finalised.
- There will be rates exemption of R150 000 and a reduction of R285000 of the valuation for residential properties in as granted in the previous years.
- There will be rates exemption up 50% for agriculture and the council took a resolution to not impose penalties for rate.

The Tariffs are set to be as follows:

Property rates budge	t 2024/2025				
Property Category	Tariff	Rebate	Exemption	Value Reduction	Pensioner rebate
Agricultural	0.00210	50%		R15,000	
Commercial	0.01066				
Industrial	0.00846			R15,000	
Mining	0.00846			R15,000	
Public Service Purpose	0.01611			R15,000	
Residential	0.00846		R15,000	R285,000	20%
Vacant Land	0.01274				
Illegal Use	0.01274				
Municipal					
Public benefit					
organisation			Exempted	1100%	
Public service			Exempled	1 100%	
infrastructure					
Place of Worship					

 Rates Tariffs were reduced by 20% due to the new general valuation roll that will be implemented in July.

I must mention Speaker, that after this meeting, the municipality will have public participation process to showcase the IDP and Budget and to share with our people different views on what I am about to table to this Council.

Back to basics

Speaker, we all aware of the concept of Back to basics and the importance of implementing a back to basic plan. We are fortunate that through the COGTA assessment, Mkhambathini Municipality was found to be functional, but we must still make every effort to improve on upholding the 5 pillars of the Back-to-Basics concept and improve the lives of our citizens. We continue to align ourselves to the programmes rolled out by National and Provincial Government. We have provided an amount in our budget to deal with some priorities of Back to basics.

MSCOA

Speaker, Local Government has seen many reforms since the Implementation of the Municipal Management Finance Act over the years. Recently National Treasury has commenced with the roll out of programmes to implement the Municipal standard

chart of accounts – mSCOA. A lot more needs to be done to implement this new reform as we go live on 1 July 2017. Funding for implementation mSCOA is from the Financial Management Grant and Municipal System Improvement Grant and own funding. Reports have been coming to Council during the last 3 years on the implementation and readiness towards mSCOA.

Current Economic Conditions and Funding

Speaker, as you are aware, the Country is experiencing harsh economic times and is experiencing a severe drought. As a result of this, food prices and other essential commodities are rising rapidly. This prompted National and Provincial Government to introduce cost cutting and saving measures in order to deliver services and sacrifice effectively. As the result of this funding to Local Government has been being reduced. Grant funding has been reduced and affects, Equitable Share and MIG. The effect of Governments austerity measures has placed the Municipal budget under pressure and the Municipality has also embarked on cost saving measures and introduced them in this budget. Prudent Financial Management and constant monitoring of the budget must take place during the year through in year monitoring.

I THANK YOU

1.2 Council Resolutions

- 1. That in terms of section 24 of the Municipal Finance Management Act, 56 of 2003, the annual budget of Mkhambathini Municipality for the financial year 2024/2025 and indicative allocations for the two projected outer years 2025/2026 and 2026/27, and the multi-year and single year capital appropriations are approved as set out in the following tables:
- 1.1 Budgeted Financial Performance (revenue & expenditure by standard classification)
- 1.2 Budgeted Financial Performance (revenue and expenditure by municipal vote)
- 1.3 Budgeted Financial Performance (revenue by source and expenditure by type)
- 1.4 Single year capital appropriations by municipal vote and standard classification and associated funding by source
- 2. That the draft annual budget and Medium-Term Revenue and Expenditure Framework (MTEF) for the three-year period commencing in 2024/2025 financial year be adopted.
- 3. To take note of the operational and Capital budget for the outer years 2025/26 and 2026/2027.

- 4. That the financial position, cash flow, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are adopted as set out in the following tables
- 4.1 Budgeted Financial Position
- 4.2 Budgeted Cash Flows
- 4.3 Cash backed reserves and accumulated surplus reconciliation
- 4.4 Asset Management
- 4.5 Basic service delivery measurement
- 5. That in terms of section 24(2)(c)(ii) of the Municipal Finance Management Act, 56 of 2003, the measurable performance objectives for capital and operating expenditure by vote for each year of the Medium-Term Revenue and Expenditure Framework be adopted
- 6. To take note that provision was made for a general increase of 4% on Employee Related Costs and 5% 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.
- 7. To take note that the Municipal Budget related polices, mSCOA Regulations, Integrated Development Plan, MFMA Budget Circular (126 &128) was observed and taken into account in the compilation of the budget.
- 8. Those copies of the budget are submitted to National Treasury, COGTA, and Provincial Treasury as per the requirements of the MFMA.
- 9. That in terms of section 5 of the Municipal Property Rates Act, 6 of 2004, the rates policy as amended be adopted
- 10. That in terms of section 24(2) (c) (v) of the Municipal Finance Management Act, 56 of 2003 the various budget-related policies as amended be adopted.
- 11. That in terms of section 14 of the Municipal Property Rates Act, 6 of 2004 the rate randage and conditions as set out in other Supporting Documents be adopted.
- 12. That the tabled budget for the year 2024/2025 & indicative figures for the 2 projected outer years be adopted by Council as set out in the following schedules:
 - Table A1 Budget Summary
 - Table A2 Budgeted Financial Performance (By Standard Classification)
 - Table A3 Budgeted Financial Performance (By Municipal Vote)
 - Table A4 Budgeted Financial Performance (Revenue & Expenditure)
 - Table A5 Budgeted Capital Expenditure

- Table A6 Budgeted Financial Position
- Table A7 Budgeted Cash Flows
- Table A8 Cash Backed Reserves
- Table A9 Asset Management
- Table A10 Basic Service Delivery Measurement
- Supporting documents from SA1 SA37

That once this budget is tabled the information be uploaded to the LG Portal with the necessary MSCOA information

1.3 Executive Summary

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

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on non-core and 'nice to have' items. Key areas where savings were realized were on telephone and internet usage, printing, workshops, travel, accommodation, and catering.

The Municipality has embarked on implementing a revenue collection strategies to optimize the collection of debt owed by ratepayers. In addition to supplementing the declining revenue base, and reduction in grant funding the Municipality has introduced a refuse tariff to areas within the Municipality which refuse is being collected. The tariff which is being introduced will be reviewed during the course of the year to ensure that it is cost reflective and sustainable, however this is still a challenge as the service is only be carried out in the urban area of Camperdown

National Treasury's MFMA No. 126 and 128 was used to guide the compilation of the 2024/2025 MTREF.

The main challenges experienced during the compilation of the 20224/25 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy
- Aging and poorly maintained roads infrastructure
- The need to reprioritise projects and expenditure within the existing resource envelope given the cash flow realities and limited cash position of the municipality.
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies.
- Affordability of capital projects allocations had to be reduced to grant funded projects and the operational expenditure associated with prior year's capital investments needed to be factored into the budget as part of the 2024/25 MTREF process; and

The implementation of a sustainable refuse tariff

The following budget principles and guidelines directly informed the compilation of the 2024/25 MTREF:

- The 2023/2024 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2024/2025 annual budget.
- Intermediate service level standards were used to inform the measurable objectives, targets and backlog eradication goals.
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the NT.
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act

In view of the aforementioned, the following table is a consolidated overview of the proposed 2024/2025 Medium-term Revenue and Expenditure Framework:

Table 1 Consolidated Overview of the 2024/25 BUDGET MTREF

Budget 2024/25	Budget 2025/26 Yr 1	Budget 2026/27 Yr 2
87,712,000.00	87,629,000.00	85,596,000.00
3,000,000.00	3,000,000.00	3,000,000.00
2,103,000.00	2,198,000.00	2,308,000.00
1,541,000.00	-	-
31,877,216.00	33,152,304.64	34,478,396.83
685,459.61	716,990.75	749,255.33
12,838,402.06	15,371,768.58	15,986,639.33
139,757,077.67	142,068,063.97	142,118,291.49
11,643,000.00	7,205,000.00	7,509,000.00
18,159,000.00	18,847,000.00	20,128,000.00
	3,000,000.00	4,000,000.00
169,559,077.67	171,120,063.97	173,755,291.49
Budget 2024/25	Budget 2025/26 Yr 1	Budget 2026/27 Yr 2
59,634,881.72	62,020,276.99	64,501,088.06
7,622,384.64	7,973,014.33	8,331,799.98
72,964,285.68	75,882,857.10	78,918,171.39
17,759,552.00	17,468,200.00	18,254,269.00
21,859,000.00	19,847,000.00	21,128,000.00
179,840,104.03	168,062,663.72	175,197,761.92
- 10,281,026.36	3,057,400.26	- 1,442,470.43
16,530,346.00	17,290,741.92	18,068,825.30 16,626,354.87
	87,712,000.00 3,000,000.00 2,103,000.00 1,541,000.00 31,877,216.00 685,459.61 12,838,402.06 139,757,077.67 11,643,000.00 18,159,000.00 169,559,077.67 Budget 2024/25 59,634,881.72 7,622,384.64 72,964,285.68 17,759,552.00 21,859,000.00 179,840,104.03 - 10,281,026.36	87,712,000.00 3,000,000.00 3,000,000.00 2,103,000.00 1,541,000.00 1,541,000.00 31,877,216.00 33,152,304.64 685,459.61 716,990.75 12,838,402.06 15,371,768.58 139,757,077.67 142,068,063.97 11,643,000.00 18,847,000.00 169,559,077.67 171,120,063.97 Budget 2024/25 Budget 2025/26 Yr 1 59,634,881.72 62,020,276.99 7,622,384.64 7,973,014.33 72,964,285.68 75,882,857.10 17,759,552.00 17,468,200.00 21,859,000.00 179,840,104.03 168,062,663.72 -10,281,026.36 3,057,400.26 16,530,346.00 17,290,741.92

Total revenue budget is R 169 559 077.67 this include the amount of R 11 643 000 for INEP and R 18 159 000 for MIG, for the 2024/25 financial year. For the two outer years, revenue will increase to R 171 120 063.97 in 2025/26 financial year and increase to R 173 755 291.49 in 2026/27 financial year.

Total expenditure budget is R 179 840 104.03 for the 2024/25 financial year which includes the amount for capital projects of R21 859 000.00 and also the non-cash item of R 16 530 346. For the two outer years, expenditure will decrease to R 168 062 663.72 in 2025/26 financial year and increase to R 175 197 761.92 in 2026/27 financial year.

Total Capital Expenditure is R 21 859 000 for the 2024/5 financial year, R18 159 000 from MIG and R 3 700 000 from our own generated revenue. For the two outer years, capital will decrease in 2025/26 financial year to R 19 847 000 and increase in 2026/27 financial year to R 21 128 000. The bellow table contain the list for the Capital Budget

Details	Budget 2024/2025	Budget 2025/2026	Budget 2025/2027
GRANTS & SUBSIDIES		2023/2020	2023/2021
National Government			
Municipal Infrastructure Grant	18,159,000.00	18,847,000.00	20,128,000.00
Own funding	3,700,000.00	1,000,000.00	1,000,000.00
	21,859,000.00	19,847,000.00	21,128,000.00
Internal funding			
New Computers and Printers	200,000.00	200,000.00	200,000.00
Municipal Vehicles	1,400,000.00	500,000.00	500,000.00
Generator/Solar	500,000.00		
Server: Finance	1,200,000.00		
Fire arm	150,000.00		
Furniture	250,000.00	300,000.00	300,000.00
	3,700,000.00	1,000,000.00	1,000,000.00
MIG FUNDING			
Ngilanyoni Community Hall	7,922,264.94	672,866.06	
Nkanyezini Sportfiel W3		3,257,340.12	7,209,684.66
Makholweni Access Road W6	1,931,795.06		
Matigulu Access Road W7			
Mboyi Community Hall 3	8,304,940.00		
Nonzila Creche W2		2,638,088.50	2,638,088.50
Estingini Sportfield W1		7,128,433.50	5,150,566.50
Lights - High Masts All wards		5,150,271.82	
Eqeleni Access Road W2			5,129,660.34
	18,159,000.00	18,847,000.00	20,128,000.00
	21,859,000.00	19,847,000.00	21,128,000.00

1.4 Operating Revenue Framework

For Mkhambathini Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. 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's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy
- Growth in the Municipality and continued economic development
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges over the next two financial years.
- 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 following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

KZN 226 Mkhambathini - Table A4 Budgeted Financial Performance (revenue management)

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure) 2024/25 Medium Term Revenue & Expenditure Description 2020/21 2021/22 2022/23 Current Year 2023/24 Framework Budget Year 2024/25 Audited Audited Adjusted Full Year Budget Year + Audited Outcome 2025/26 +2 2026/27 Outcome Outcome Budget Budget Forecast outcome Revenue Exchange Revenue Service charges - Electricity Service charges - Water 2 Service charges - Waste Water Management 2 Service charges - Waste Management 2 533 556 596 653 653 653 525 685 717 750 Sale of Goods and Rendering of Services 2.722 1,577 499 529 535 1.178 561 587 614 535 Agency services Interest earned from Receivables Interest earned from Current and Non Current Assets 2,596 2,242 3,703 3,100 3,100 3,100 1,852 3,224 3,372 3,524 Dividends Rent on Land Rental from Fixed Assets 417 74 301 301 274 316 331 346 Licence and permits 5,349 5,825 6,979 7,961 7,961 7,961 6,696 8,351 8,735 9,137 Operational Revenue 522 199 9.847 81 521 521 289 384 402 420 Non-Exchange Revenue Property rates 19,217 24,876 23,937 24,850 24,850 24,850 20,931 31,877 33,344 34,877 Surcharges and Taxes Fines, penalties and forfeits Licences or permits Transfer and subsidies - Operational 85,494 76,559 92,894 89,672 198,350 198,350 191,026 105,999 104,573 103,854 Interest Fuel Levy Operational Revenue Gains on disposal of Assets Other Gains iscontinued Operations Total Revenue (excluding capital transfers and cont 116,416 112,253 222,771 151,400 152,063 153,524 138.531 126.922 236,273 236,273 Employee related costs 43.215 51.093 49.034 49.690 49.690 49.690 44.571 59.635 62.484 65.273 Remuneration of councillors 6,022 5,883 7,329 7,329 7,622 7,973 Bulk purchases - electricity 4,445 4,222 3,223 4,627 5,227 5,227 6,038 5,868 6,137 Debt impairment Depreciation and amortisation 10.760 11.763 12.968 12.643 12.643 12.643 9.513 11.830 12.375 12.931 Contracted services 38,107 62,778 60,890 29,033 131,519 131,519 118,841 40,726 35,456 36,281 Transfers and subsidies 5.167 Irrecoverable debts written off Operational costs 20,342 27,261 26,286 27,937 27,937 24,980 27,430 28,692 29,983 23,858 Losses on disposal of Assets Other Losses
Total Expenditure 245,345 133,233 172,606 162,519 140,608 245,345 207,863 157,981 157,763 164,074 Surplus/(Deficit) (16,817) (60,353)(23,988)(13,686) (9,072) (9,072) 14,907 (6,581) (5,700) (10,550)Transfers and subsidies - capital (monetary 25,800 61,923 59,968 18,392 17,162 17,162 15,417 18,159 18,847 20,128 Transfers and subsidies - capital (in-kind) 13,147 Surplus/(Deficit) after capital transfers & 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 9,578 contributions Surplus/(Deficit) after income tax 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 13,147 9,578 Share of Surplus/Deficit attributable to Joint Venture Share of Surplus/Deficit attributable to Minorities Surplus/(Deficit) attributable to municipality 8.983 1,570 39,780 4.706 8,090 8,090 30,324 11,578 13,147 9,578 Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions Surplus/(Deficit) for the year 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 13,147 9,578

Table 3 Percentage growth in revenue by main revenue source

Revenue generated from rates forms a minor part of income generated by the Municipality. The majority of Municipal revenue come from equitable share. Operating Grants & Subsidies are also a source.

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 municipality depends on grants mostly. The total projected income of R169 559 078 million will be received from grants (74%), Property Rates (19%), licences and permits (5%), interest earned from investment (2%), other revenue (0%) and Service charges – refuse (0%).

The below table explain the total revenue budget for 2024/2025

Revenue										
Departments	Equitable Share	Finance Management Grant	MIG	INEP	Arts and Culture	EPWP Grant	Rates	Refuse Removal	Operational Income	Totals
Executive Department	7,016,960.00									7,016,960
Office of the Municipal Manager	9,648,320									9,648,320
Finance Services	13,156,800	3,000,000.00					31,877,216.00		3,642,677.51	51,676,694
Corporate Services	10,525,440								8,650,855.07	19,176,295
Library Services					2,103,000.00				24,163.72	2,127,164
Community & Social Services	21,050,880					1,541,000.00		685,459.61	12,588.00	23,289,928
Technical Services	26,313,600		18,159,000.00	11,643,000.00					508,117.77	56,623,718
	87,712,000	3,000,000	18,159,000	11,643,000	2,103,000	1,541,000	31,877,216	685,460	12,838,402	169,559,078
	E28/	20/	119/	79/	19/	49/	109/	09/	99/	1009/

The revenue as per chart is as follows:



Table 4 Operating Transfers and Grant Receipts

KZN226 Mkhambathini - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Cu	rrent Year 2023/2	24	2024/25 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		88,678	100,959	111,190	110,223	117,723	117,723	103,896	100,834	100,005
EPWP Incentive	_	1,143	1,329	1,671	1,456	1,456	1,456	1,541	-	-
Finance Management	-	2,800	2,850	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Local Government Equitable Share	-	79,735	70,470	77,519	83,212	83,212	83,212	87,712	87,629	85,496
Municipal Disaster Recovery Grant	_	-	8,200	8,200	-	-	-	-	-	-
Energy Efficiency and Demand Management	_				-	-	-	-	3,000	4,000
Integrated National Electrification Programme	-	5,000	18,110	20,800	22,555	30,055	30,055	11,643	7,205	7,509
	_	-	-	-	-	-	_	-	-	-
	_	-	-	-	-	-	-	-	-	-
		_	_		_	_	_	_	_	_
KwaZulu-Natal_Capacity Building and Other_Cap	-	1,816	1,910	2,504	2,004	2,004	2,004	2,103	2,198	2,308
Municipal Excellence Awards	-	-	-	500	-	2,004	2,004	2,103	2,130	2,300
Library Grant		1,816	1,910	2,004	2,004	2,004	2,004	2,103	2,198	2,308
District Municipality:		-	-	_	- 1	-	_	-	-	-
[insert description]										
Other grant providers:		_	_	18,387	_	85,923	85,923	_	_	_
Department of Transport	_			18,387	-	65,123	65,123	-	-	-
COGTA Electrification	-					20,800	20,800			
Total Operating Transfers and Grants	5	90,494	102,869	132,081	112,227	205,650	205,650	105,999	103,032	102,313
Capital Transfers and Grants	_									
		28,500	46,175	41,881	18,362	17,162	47.460	18,159	18,847	20,128
Integrated City Development Grant	-	28,300	14,420	14,000	18,362	17,162	17,162	18,139	18,847	20,128
Municipal Infrastructure Grant (MIG)	-	28,500	31,755	27,881	18,362	17,162	17,162	18,159	18,847	20,128
Municipal initiast ucture Grant (MIG)	-	20,300	31,733	27,001	10,302	17,102	17,102	10,135	10,047	20,120
	-	_	_	_	_	-	_	_	_	_
	-	_	_	_	_	_	_	_	_	_
KwaZulu-Natal_Capacity Building and Other_Cap	_ [_	-	_	_	_	_
. ,										
KwaZulu-Natal_Infrastructure_Infrastructure_RE	-	-			-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		_	_	_	_	_	_	_	_	_
[insert description]										
Other grant providers:		-	-	_	-	-	_	_	_	_
Department of Transpor										
Total Capital Transfers and Grants	5	28,500	46,175	41,881	18,362	17,162	17,162	18,159	18,847	20,128

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

National Treasury continues to encourage municipalities to keep increases in rates, tariffs and other charges as low as possible. Municipalities must justify in their budget documentation all increases in excess of the 4 per cent upper boundary of the South African Reserve Bank's inflation

target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilised for the calculation of the CPI consist of items such as food, petrol and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc. The current challenge facing the Municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions. Within this framework the Municipality has undertaken the tariff setting process relating to service charges as follows.

1.4.1 Property Rates

Property rates cover the cost of the provision of general services and repairs and maintenance. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circulars No.58 and 59 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0.25:1. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

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 rateable value (Section 17(h) of the MPRA). In addition to this rebate, a further R285 000 reduction on the market value of a property will be granted in terms of Mkhambathini Municipality's proposed draft Property Rates Policy to be implemented in 2019/2020 to address the value of the properties for indigent household taking into account the RDP House value.

The proposed property rates tariff for 2024/25 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 5470332.24 based on the R285 000 plus R15 000 reduction amount on all residential properties, 20% rebate for all properties owned by pensioners and 50% rebates for agricultural.

Table 5 MBRR Table SA14 - Household bills

KZN226 Mkhambathini - Supporting Table SA14 Household bills

KZN226 Mkhambathini - Supporting Tab		2020/21	2021/22	2022/23	Cu	urrent Year 2023/	24	2024/25 Med	ium Term Reven	ue & Expenditur	e Framework
Description Rand/cent	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year + 2026/27
Monthly Account for Household - 'Middle Income	1							/0 IIICI.			
Range'	١.										
Rates and services charges:											
Property rates		431.00	560.00	593.00	593.00	593.00	593.00	80.0%	629.17	666.29	704.94
		431.00	300.00	595.00	393.00	393.00	595.00	00.076			704.54
Electricity: Basic levy Electricity: Consumption		_	-		-	_		_	-	-	-
Water: Basic levy		_	_	_	-	_		-	-	_	_
					-			_			
Water: Consumption Sanitation		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	_	-	-	_	_
sub-total		431.00	560.00	593.00	593.00	593.00	593.00	6.1%	629.17	666.29	704.94
VAT on Services		_	-		-	-	_		_	_	
Total large household bill:		431.00	560.00	593.00	593.00	593.00	593.00	6.1%	629.17	666.29	704.94
% increase/-decrease			29.9%	5.9%	-	-	-		6.1%	5.9%	5.8%
Manathia Announced Continuon in the Light Latter delib	2			***************************************							
Monthly Account for Household - 'Affordable											
Range'											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		_	_	_	_	_	_	_	_	_	_
Sanitation		_	_	_	_	_	_	_	_	_	_
Refuse removal		_	_	_	_	_	_	_	_	_	_
Other		_	_	_	_	_	_	_	_	_	_
								.,			<u> </u>
sub-total		-	_	-	-	-	-	-	_	_	-
VAT on Services		-	-	-	-	_	-	-	_	-	
Total small household bill:		-	- 1	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
	3										
Monthly Account for Household - 'Indigent'	-										
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	_	-	-	-	-	_	-	-	_
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	_	_	_	_	_	-	_
Total small household bill:		-	-	_	-	-	-	_	-	-	-

1.5 Operating Expenditure Framework

The Municipality's expenditure framework for the 2024/25 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 programme 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 plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a high level summary of the 2024/25 budget and MTREF (classified per main type of operating expenditure):

KZN226 Mkhambathini - Table A4 Budgeted Financial Performance (revenue and expenditure)

Territor Extratogy	KZN226 Mkhambathini - Table A4 Budg	etea	Financiai Perio	rmance (rev	enue and ex	penaiture)						
Authorities 1	Description	Ref	2020/21	2021/22	2022/23		Current Ye	ear 2023/24		2024/25 Mediun		& Expenditure
Exchange Revenue Process of Longo Service diagraps - Nature N	R thousand	1	Audited Outcome									
Service dargas - Recitably 2	Revenue											
Service durges - Whete Policy Management 2 5.33 5.56 5.66 5.03 5.03 5.05 5.05 5.05 5.05 7.77 7.70	Exchange Revenue											
Service darges - Nation Water Management 2 2 3.3 56 596 596 503 653 653 653 525 506 777 770 770 595 506 605 777 770 770 595 506 605 777 770 770 770 770 770 770 770 770 7	Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service drages - Nature Management See all Coposits and Recedering of Services Agency services Line read Illustre ad Illustre at Illustre	Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
2,722 1,577 499 528 3.05 535 1,176 561 567 568	Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Agents parkins	Service charges - Waste Management	2	533	556	596	653	653	653	525	685	717	750
Interest earmed form Courtent And Non Current Assess	Sale of Goods and Rendering of Services		2,722	1,577	499	529	535	535	1,178	561	587	614
Interest earned from Contract and Non Current Assets 2,996 2,242 3,703 3,100 3,100 1,862 3,224 3,372 3,524	Agency services		-	-	-	-	-	-	-	-	-	-
Description Current and Non-Current Aeoes 2.586 2.242 3.703 3.100 3.100 3.100 3.000 1.552 3.224 3.372 3.524 3.524 3.524 3.524 3.524 3.524 3.524 3.524 3.524 3.524	Interest		-	-	-	-	-	-	-	-	-	-
Rent on Land	Interest earned from Receivables		-	-	-	-	-	-	-	-	_	-
Rented from Faced Assets	Interest earned from Current and Non Current Assets		2,596	2,242	3,703	3,100	3,100	3,100	1,852	3,224	3,372	3,524
Renal from Fixed Assets Lonnor and permits Lonnor and permits Lonnor and permits S349 5,565 6,579 7,561 7,561 7,561 7,561 6,565 6,353 6,353 1,375 1,317 (2000) Coperational Revenue Properly rates 2 19,217 24,876 23,937 24,850 24,850 24,850 20,931 31,877 33,344 24,877 (2000) Comparisonal Revenue Properly rates 3 0 1 1 1 2 2 2 2 2 1 1 2 2 2 2 2 2 1 1 2	Dividends		-	-	-	_	_	-	-	_	_	_
Leonos and permits S.349 S.825 S.979 7.961 7.961 7.961 7.961 9.947 269 348 402 420	Rent on Land		-	_	-	-	_	_	-	_	_	_
Second permits Seco	Rental from Fixed Assets		_	417	75	74	301	301	274	316	331	346
Section Property rates 2 19.217 24.876 23.937 24.850 24.850 24.850 20.931 31.877 33.344 34.877			5.349	5.825		7.961					1	1
Property rates	·			1								1
Property rates 2 19.217 24.676 23.937 24.890 24.890 24.890 20.931 31,877 33,344 34.877					-,							
Surcharges and Taxes Fines, penalties and forfeits Lecenses or permits Transfer and subsidies - Operational Interest Fines, penalties and forfeits Lecenses or permits Transfer and subsidies - Operational Interest Fines, penalties and forfeits Lecenses or penalties Transfer and subsidies - Operational Interest Fines, penalties and forfeits Lecenses or penalties Transfer and subsidies - Operational Interest Transfer and subsidies - Operational Interest in		2	19.217	24.876	23.937	24.850	24.850	24.850	20.931	31.877	33.344	34.877
Fines, penalties and forfeits Licentos or permits Transfer and studies - Operational Interest Fuel Levy Coperational Revenue Caims on disposal of Assets Other Claims Decordinated Coperations Claim Service Revenue (excluding capital transfers and cont Decordinated Coperations 1164 Revenue (excluding capital transfers and cont Decordinated Coperations 1164 Revenue (excluding capital transfers and cont Decordinated Coperations 2 43,215 51,093 49,034 49,090 49,890 48,890 44,670 59,655 62,484 65,273 Debt impairment Decordinated Control Countries Bulk purchases - electricity Depression and amortisation Interest 10,760 11,763 12,968 12,643 12,643 12,643 12,643 9,513 11,831 12,831 1		-	-	21,010	20,001	21,000	21,000		20,001	01,011		01,011
Contracted control of the Control			0	1	1	2	2	2	1	2	2	2
Transfer and subsidies - Operational Interest	·		· ·	'		-	-	-		-	-	-
Fivel Ley			85 404	76 550	02.804	- 80 672	108 350	108 350	101.026	105 000	10/1 573	103.854
Fuel Levy Operational Revenue Gains on disposal of Assels Other Gains Other Ga	·			70,555	32,034	03,072	130,000	190,550	191,020	100,333	104,575	103,034
Cears on disposal of Assets Control of Capital Transfers and cont Control of Capital Capital Transfers and cont Control of Capital Cap			(20)	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets Other Clains Detail Revenue (excluding capital transfers and cont Expenditure Employee related cods	•		-	-	-	-	-	-	-	-		-
Cher Gains Che			-	-	-	-	-	-	-	-	-	-
Discontinued Operations	· ·		-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
Expenditure Employse related costs 2 43,215 51,093 49,034 49,690 49,690 44,571 59,635 62,484 65,273 83,323 46,000 44,571 59,635 62,484 65,273 83,323 46,000 44,571 59,635 62,484 65,273 83,323 84,000 44,00			116 416	112 253	138 531	126 922	236 273	236 273	222 771	151 400	152 063	153 524
Employee related costs 2 4 43.215 5 10,93 4 90,34 4 9,690 4 9,690 4 9,690 4 4,571 5 9,635 6 2,484 6 5,273 Remuneration of councillors 6 5 6,022 5,883 6,288 7,329 7,329 7,329 5,741 7,622 7,973 8,332 7,100 1,000		 	110,410	112,200	100,001	120,322	200,210	200,210		101,400	102,000	100,024
Remuneration of councillors		2	43.215	51.093	49.034	49.690	49.690	49.690	44.571	59.635	62.484	65.273
Invenibry consumed 8												
Debt impairment Debt impairment Depreciation and amortisation Depreciation Department Depart			1 1	-					-		1	1
Depreciation and amortisation			4,445	4,222	3,223				4,218			
Marest		3	10.760	11 763	12 068				0.513			
Transfers and subsidies	2			11,703		12,040	12,040	12,043	3,515	-	12,373	12,331
Surplus/(Deficit) after capital transfers & Surplus/(Deficit) after income tax Su	Contracted services		38,107	62,778	60,890	29,033	131,519	131,519	118,841	40,726	35,456	36,281
Coperational costs			-	-	-	-	-	-	-	-	-	-
Losses on disposal of Assets Other Losses Ot						-	-	-	-	-	-	-
Other Losses							27,937	27,937	24,980	27,430		29,983
Total Expenditure			1,059	-	- 042	-	-					
Transfers and subsidies - capital (monetary 6 25,800 61,923 59,968 18,392 17,162 17,162 15,417 18,159 18,847 20,128 17,162 17,16	Total Expenditure		133,233	172,606	162,519	140,608	245,345	245,345	207,863	157,981	157,763	164,074
Transfers and subsidies - capital (in-kind) 6 - - 3,800 - - - - - - - - -	Surplus/(Deficit)		(16,817)	(60,353)	(23,988)	(13,686)	(9,072)	(9,072)	14,908	(6,581)	(5,700)	(10,550)
Surplus/(Deficit) after capital transfers & 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 13,147 9,578	Transfers and subsidies - capital (monetary	6	25,800	61,923	59,968	18,392	17,162	17,162	15,417	18,159	18,847	20,128
Contributions		6	_	_		_	_	_	_	_	_	-
Surplus/(Deficit) after income tax 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 13,147 9,578	contributions		8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Share of Surplus/Deficit attributable to Joint Venture			8 083	- 1 570	20 790	4 70°	2 NOV	8 UOU –	20 324	11 570	12 147	_ 0.570
Share of Surplus/Deficit attributable to Minorities			0,503	1,570	J9,10U _	4,100	0,030	0,030	JU,JZ4 _	- 11,376	- 13,147	5,JI 0 _
Surplus/(Deficit) attributable to municipality 8,983 1,570 39,780 4,706 8,090 8,090 30,324 11,578 13,147 9,578 Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions 7 - <t< td=""><td></td><td></td><td>-</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td><td>_</td></t<>			-	_	_	_	_	_	_	_	_	_
Intercompany/Parent subsidiary transactions	Surplus/(Deficit) attributable to municipality	١.	8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
		7	-	-	-	-	-	-	-	-	-	-
outpluor perior 0,905 1,570 59,700 4.700 0.090 0.090 30.324 11.578 13.147 9.578	Surplus/(Deficit) for the year	1	8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578

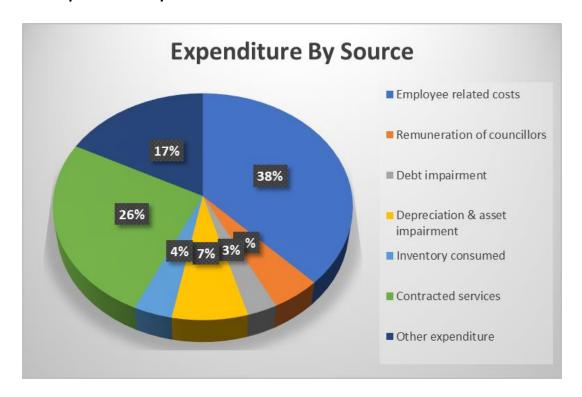
Table 6 Summary of operating expenditure by standard classification item

The budgeted allocation for employee related costs for the 2024/2025 financial year totals R 59.6 million, which equals 33 per cent of the total operating expenditure. Salary increases have been factored into this budget at a percentage increase of 5 per cent for the 2024/2025 financial year. An annual increase on salaries of 4.6 per cent has been included in the two outer years of the MTREF to be conservative and implement cost cutting measures. 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 Municipality's budget.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption.

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Growth has been limited to 4 per cent for 4 and curbed at 4 per cent for the two outer years, indicating that significant cost savings have been already realised.

The expenditure as per chart is as follows:



1.5.1 Priority given to repairs and maintenance

Aligned to the priority being given to preserving and maintaining the Municipality's current infrastructure, the 2024/25 budget and MTREF provide for extensive growth in the area of asset maintenance, as informed by the asset renewal strategy and repairs and maintenance plan of the Municipality. In terms of the Municipal Budget and Reporting Regulations, operational repairs and maintenance is not considered a direct expenditure driver but an outcome of certain other expenditures, such as remuneration, purchases of materials and contracted services. Considering these cost drivers, the following table is a consolidation of all the expenditures associated with repairs and maintenance

1.5.2 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 Municipality's Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act. And takes the form of social relief for the family of deceased persons who are destitute without income.

Table 7 Operational repairs and maintenance SA 34

KZN226 Mkhambathini - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2020/21	2021/22	2022/23	Cu	rrent Year 2023/2	24	2024/25 Mediur	n Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year + 2026/27
Repairs and maintenance expenditure by Asset Cla	ass/Su		Outcome	Outcome	Dauget	Duuget	Torcoast	2024/20	2020/20	2020/21
Infrastructure		14,306	16,377	11,169	9,000	16,000	16,000	12,600	13,180	13,77
Roads Infrastructure		14,306	16,377	11,169	9,000	16,000	16,000	12,600	13,180	13,77
Roads		13,883	15,789	7,956	-	-	-	-	-	-
Road Structures		423	588	3,213	9,000	16,000	16,000	12,600	13,180	13,77
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	_	-	_	-
Drainage Collection Storm water Conveyance		-	-	-	-	-	_	-	_	-
Attenuation		_	_	-	-	-	_	_	_	
Electrical Infrastructure		_	_	_	_	_	_	_	_	
Power Plants		_	_	_	_	_	_	-	_	_
HV Substations		_	_	_	-	-	_	-	_	_
HV Switching Station		-	-	-	-	-	_	-	_	-
HV Transmission Conductors		-	-	-	-	-	_	-	_	-
MV Substations		-	-	_	-	-	_	-	_	-
MV Switching Stations		-	-	-	-	-	-	-	_	_
MV Networks		-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		_	-	-	-	-	-	-	-	-
Waste Water Treatment Works		_	-	_	-	-	_	_	_	-
Outfall Sewers		_	-	_	-	-	_	_	_	-
Toilet Facilities Capital Spares		_	-	_	_	_	_	_	_	
Solid Waste Infrastructure		_	_	_	_	_	_	_	_	
Landfill Sites		_	_	_	_	_	_	_	_	
Waste Transfer Stations		_	_	_	_	_	_	_	_	_
Waste Processing Facilities		_	_	_	_	_	_	-	_	_
Waste Drop-off Points		_	_	_	_	_	_	-	_	
Waste Separation Facilities		_	_	_	_	_	_	-	_	
Electricity Generation Facilities		_	-	-	-	-	_	-	_	-
Capital Spares		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	_	
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers	1	_	_	_	_	_	_	_	_	_

Community Assets	1	2,960	2,498	1,510	1,400	1,400	1,400	2,000	2,092	2,186
Community Facilities		2,452	2,426	1,352	700	700	700	1,000	1,046	1,093
Halls		2,452	2,426	1,352	700	700	700	1,000	1,046	1,093
Centres		-	-	-	-	-	-	-	-	-
Crèches Clinics/Care Centres		-	_	-	1	-	_	_	_	_
Fire/Ambulance Stations		_	_	_		_	_	_		_
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	_	1	-	_		-	-
Theatres Libraries		_	_	-		_	_			_
Cemeteries/Crematoria		_	_	_	_	-	-	_	_	_
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	_	_	1	_	_		-	-
Nature Reserves Public Ablution Facilities		_	_	_		_				_
Markets		_	-	-	_	-	-	_	_	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	_		_	Ī	-	-	-
Taxi Ranks/Bus Terminals Capital Spares			_	_		_	-			_
Sport and Recreation Facilities		509	73	158	700	700	700	1,000	1,046	1,093
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		509	73	158	700	700	700	1,000	1,046	1,093
Capital Spares		Ξ	Ξ	=	Ξ	=	Ξ	Ξ	Ξ	Ξ
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings Works of Art		-	-	-	-	-	_	-	-	-
Works of Art Conservation Areas		_	_	_		_		_		
Other Heritage		_	_	_	_	_	_	_	_	_
Investment properties		_	_	_	_	_	_	_	_	_
Revenue Generating		_	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property Unimproved Property		-	-	-	_	-		1	Ī	-
									0.407	
Other assets Operational Buildings		9,086 9,086	14,117 14,117	9,876 9,876	2,100 2,100	2,100 2,100	2,100 2,100	2,100 2,100	2,197 2,197	2,295 2,295
Municipal Offices		8,501	13,937	9,876	2,100	2,100	2,100	2,100	2,197	2,295
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		585	180	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards Stores		-	_		-	-		_	_	-
Laboratories		_	_	_		_		_		_
Training Centres		-	-	-	_	-	-	_	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing Staff Housing		_	_	_		_	_	_	-	-
Social Housing		-	-	-	_	-	-	_	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	_	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	_	-	-	_	-	-
Water Rights Effluent Licenses		_	-	_	-	_	_	_		-
Solid Waste Licenses		_	_	_	_	_	_	_		_
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		554	8	-	-	-	-	-	-	-
Computer Equipment		554	8	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		765	266	782	419	1,019	1,019	1,060	1,108	1,158
Transport Assets		765	266	782	419	1,019	1,019	1,060	1,108	1,158
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources			-	<u> </u>	-	<u> </u>	<u> </u>	-		
Mature Policing and Protection		-	-	-	-	-	-			-
Zoological plants and animals										
Immature		-	-	-		-	-		-	-
Policing and Protection		-		-	-	-	-		-	
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	27,671	33,266	23,338	12,919	20,519	20,519	17,760	18,576	19,412

1.6 Capital expenditure

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

Table 8 2024/2025 Medium-term capital budget per vote

Equity Community and Social Services 2	Vote Description	Ref	2020/21	2021/22	2022/23		Current Ye	ar 2023/24		2024/25 Mediu	ım Term Revenue Framework	& Expenditure
Mail: Series and American form Mail: Finance and American form Mail:	R thousand	1	Audited Outcome									Budget Year +2 2026/27
See Finance and Americanstant												
with 3- Frances and American and Owner and Courted Vista 4 Community and Gross Services Vista 5 Community and Gross Servic		2										
See Security and Social Services Security Secur				-	-				-	_	1	-
Ace - Community and Social Services				-						_		-
Vice 1 - Community and Social Services			i 1							_	i	-
Work - Front France			1	_						_	1	_
Vivil - Foreign and Everyopment				_						_		_
Web 8 - Gornand Recreation			_	_	_	_	_	_	_	_	_	_
Vote 10 - PALE Stately			_	_	_	_	_	_	_	_	_	_
Vote 11 - Check Vote 12 Vote 12 - Challed Cell Vote 12 - Challed Cell Vote 13 - Challed Vote 13 - Challed Vote 15 - Challed Vote 1			_	_	_	_	_	_	_	_	_	_
Vivil 1-1-Other Vivil 1-1-			_	_	_	_	_	_	_	_	_	_
Way 1 - Neutron Way 1 - Ne			_	-	_	-	_	-	_	-	_	-
Vays 1 - Floration and Administration 1,000 1,00	Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	_	_	-	_	-
Vote 15 - Flance has proportied 7	Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-
Capital marks-year expenditure ush-total 7	Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Simple content of the proportion of the propor	Vote 15 - Health		-	_	_	-	-	_		_		-
Veb 1 - Finance and Administration 96 \$82 443 3,130 4,220 4,220 35,855 3,550 1,000 Veb 3 - Executive and Council	Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Vote 1 - Finance and Administration 965 952 443 3,130 4,220 4,220 35,555 3,550 1,000 Vote 2 - Finance and Administration	Single-year expenditure to be appropriated	2										
Vols 2 - Finance and Administration			965	582	443	3,130	4,230	4,230	35,555	3,550	1,000	1,000
Vote 1-Community and Social Perinces2 S82 4.863 6.747 7.512 - 8.831 15.27 673 Vote 5-Community and Social Perinces2 S82 4.863 6.747 7.512 - 8.831 15.27 673 Vote 7-Road Tanaport 1.9802 2.90 7.5802 - 1.8303 - - - Vote 7-Road Tanaport 1.9802 2.90 7.5802 - 1.8303 - - Vote 9-Systotrad Reveation - 7.748 9.199 3.425 - - 1.8303 - - Vote 9-Systotrad Reveation - - - - - - - - Vote 10-Stake Stake) - - - - - - - - Vote 10-Stake Stake) - - - - - - - Vote 10-Stake Stake) - - - - - - - Vote 10-Stake Stake) - - - - - - - Vote 10-Stake Webr Management Vote 15-Read Stake Vote 15-Read Stake Webr Management Vote 15-Read Stake Vo			;								1	_
Vote 5 - Community and Social Services 882 4.883 (6.747) 7-512 -	Vote 3 - Executive and Council		-	-	-	-	-	-	_	-	-	-
Vote 1 - Energy Sources	Vote 4 - Community and Social Services		(3,033)	-	(0)	-	-	-	(0)	-		2,638
Vote 1- Packed Transport			862	4,863	(6,747)	7,612	-	-	8,931	16,227	673	-
Vote 9 - Sport and Reversion 13,902 250 7,552 - 118,335 -			: :	-	-				-		-	-
Voe 9 Sport and Recreation						6,287	16,701	16,701		1,932	-	5,130
Vos 10 - Public Safety			13,902				-	-		-	1	-
Vot 91 - Chard Vot			-	7,748	9,109	3,425	-	-	16,856	-	10,386	12,360
Vote 12 - Notation Vote 13 - Notation Vote 14 - Vote 13 - Vo				-	-		-		-	-	-	-
Vob 13 - Notasing				-						-		-
Vote 14 - Vester Valent			!!!	-	-				-		-	-
Vob 15 - Health			: :	-	-				-		-	-
Capital single-year expenditure - Vuctor 34,597 44,892 30,492 20,454 20,931 20,931 326,680 21,799 14,597 2 2 2 2 2 2 2 2 2			1	-	-		-	-	_		-	-
Total Capital Expenditure - Vote 34,597 44,892 30,492 20,544 20,931 20,931 326,880 21,709 14,697 2				44 902	20.402		20.024	20.024	226 600		14 607	21,128
Capital Expenditure - Functional Governance and administration 965 582 443 3,130 4,230 4,230 38,411 3,550 1,000 Executive and council Finance and administration 965 582 443 3,130 4,230 4,230 38,411 3,550 1,000 Internal audit												21,128
Securation 965 582 443 3,130 4,230 4,230 3,8,411 3,550 1,000			0 1,001	11,002	00,102	20,101	20,001	20,001	020,000	2.,.00	1.1,001	2.,.20
Executive and council Finance and administration 965 582												
Finance and administration 965 582 443 3,130 4,230 4,230 38,411 3,550 1,00						3,130	4,230	4,230	38,411	3,550	1,000	1,000
Internal audit						2 420	4 220	4 220	20 444	2.550	1,000	1 000
Community and public safety (2,171) 12,610 2,382 11,037 80 80 26,779 16,377 13,697 1.			900	302			4,230		30,411	3,550	1,000	1,000
Community and social services C(2,17t) 4,863 (6,747) 7,612 -			(2 171)	12 610			80		26 779	16 377	13 697	14,998
Sport and recreation - 7,748 9,109 3,425 - - 17,848 - 10,386 11,												2,638
Public safety Housing Health Economic and environmental services Planning and development 13,900 250 7,552 - Road transport Environmental protection 77ading services Planning and gevelopment Waster wanagement Waster wanagement Waster wanagement Waster waster management Waster wanagement Total Capital Expenditure - Functional National Covernment Provincial Government Provincial Government Provincial Government Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agenoise, Hugher Educ Institutions) Transfers recognised - capital Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 17,162 17,162 17,162 196,877 18,159 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 18,847 20 20 20 20 20 20 20 20 20 20 20 20 20												12,360
Housing	1			-,	-						- 10,000	-
Health			_	_	_	_			_		_	_
Economic and environmental services 35,803 31,699 37,105 8,755 22,525 22,525 291,990 1,932 -			_	_	_		_	_	_	_	_	_
Planning and development 13,902 250 7,552 - - - 118,335 - -			35,803	31,699	37,105	8,755	22,525	22,525	291,990	1,932	-	5,130
Road transport												-
Environmental protection						8,755	22,525	22,525		1,932	_	5,130
Energy sources			1	-			-	-	-	-	_	-
Energy sources	Trading services		_	-	-	-	-	-	-	-	5,150	-
Waste water management -			-	-	-	-	-	-	-	-	5,150	-
Wash management	-		-	-			-			-	-	-
Other 2,556 2,776 Total Capital Expenditure - Functional 3 34,597 44,892 42,465 22,922 26,835 26,835 339,956 21,859 19,847 2 Funded by: National Government 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20 Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17	Waste water management		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional 3 34,597 44,892 42,465 22,922 26,835 26,835 359,956 21,859 19,847 2	Waste management		-	-	-	-	-	-	-	-	-	-
Funded by: National Government		4-	-			<u>-</u>	_				<u> </u>	_
National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20	Iotal Capital Expenditure - Functional	3	34,597	44,892	42,465	22,922	26,835	26,835	359,956	21,859	19,847	21,128
Provincial Government District Municipality Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20												
District Municipality			6,582	32,709	18,668	18,392	17,162	17,162	196,877	18,159	18,847	20,128
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20			-	-	-	-	-	-	-	-	-	-
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20	District Municipality		-	-	-	-	-	-	-	-	-	-
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20												
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20	Transfers and autholding applied (see set 1)											
Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20												
Enterprises, Public Corporations, Higher Educ Institutions) -												
Institutions) Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20												
Transfers recognised - capital 4 6,582 32,709 18,668 18,392 17,162 17,162 196,877 18,159 18,847 20			_	_	_	_	_	_	_	_	_	_
		4	6.582	32,709	18.668	18.392	17.162	17.162	196.877	18.159	18.847	20,128
DUTUWING 0 - - - - - - - -		-						,	.00,077		.0,041	25,.20
		١٥						0.672	163 070		1,000	1,000
		7										21,128

For 2024/2025 an amount of R 18.1 million has been appropriated for the development of infrastructure. In the outer years this amount totals R18.8 million, and R 20.1 million, respectively for each of the financial years. And the municipality budgeted R3.7 from their internal generated funds.

Annual Budget Tables - Parent Municipality

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2024/2025 budget and MTREF as approved by the Council. Each table is accompanied by *explanatory notes* on the facing page.

Table 9 MBRR Table A1 - Budget Summary

KZN226 Mkhambathini - Table A1 Budget Summary

Discount	Description	2020/21	2021/22	2022/23		Current Ye	ear 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			
Property Intells	R thousands										
Service drapage	Financial Performance										
Investment revenue 2.596 2.242 3.703 3.100 3.100 3.100 1.852 3.244 3.737 3.324 Charles and bubbles—Coprehense 6.574 6.8019 17.441 8.646 3.203 8.320 8.380 9.6.48 9.6.61 10.673 10.589 Charles are revenue 1.6.416 112235 13.5321 12.532 13.5321 12.532 13.5321 12.5321 12.5321 12.5	Property rates										
Transfer and substants - Coperational 8,844 78,559 12,284 88,072 198,350 198,350 196,350 196,369 104,673 106,075	Service charges	533	556	596	653	653	653	525	685	717	750
Deno con revenue	Investment revenue	2,596	2,242	3,703	3,100	3,100	3,100	1,852	3,224	3,372	3,524
156.466 112.285 138.581 126.962 288.273 228.271 151.400 152.085 153.	Transfer and subsidies - Operational	85,494	76,559	92,894	89,672	198,350	198,350	191,026	105,999	104,573	103,854
Control cont	Other own revenue	8,574	8,019	17,401	8,646	9,320	9,320	8,438	9,614	10,057	10,519
Contributions	Total Payanua (avaluding capital transfers and	116,416	112,253	138,531	126,922	236,273	236,273	222,771	151,400	152,063	153,524
Employee cools Remuneration of Councillors 6,022 5,888 6,288 6,288 7,329											
Remuneration of councilors 6,022 5,883 6,288 7,329 7,329 7,329 5,741 7,822 7,733 8,232	l '	/3 215	51 003	40 U34	10 600	49.690	49 690	11 571	50 635	62 484	65 273
Dependation and americation 10,760 11,763 12,868 12,643 12,643 12,643 9,513 11,830 12,375		., .		.,	.,	.,	.,		,		
Interest 0 1 39				.,							
Investigation of purpose 4,445 4,222 3,222 4,827 5,227 5,227 4,218 6,038 5,888 6,137	·				12,043	12,043	12,043	9,513	11,030	12,373	12,931
Trusters and subclations		- 1	-		-	-	-	-	-	_	-
Cheer segendulure		4,445	4,222		4,627	5,227	5,227	4,218		5,868	6,137
132.233 172.606 162.519 144.608 245.345 245.845 227.863 157.981 157.763 164.074		-	-		-		-	-		-	-
Surplus/Policity 15.8677 60.3553 22.3888 15.70 11.5868 19.702 19.072 19.072 14.908 (6.581) 15.700 (10.550) 17.702 17.702 15.477 18.159 18.647 20.128 20.	· ·	~~~~~~~~~~	·····	·····	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	~~~~~~			***************************************		
Transfers and subsidies - capital (in-nind)			ļ								
Transfers and subodies - capital (in-kind)	Surplus/(Deficit)				(13,686)	(9,072)	(9,072)		(6,581)	(5,700)	(10,550)
Surplus Deficit) after capital transfers & contributions	Transfers and subsidies - capital (monetary allocations)	25,800	61,923	59,968	18,392	17,162	17,162	15,417	18,159	18,847	20,128
Surplus/Deficit) after capital transfers & contributions	Transfers and subsidies - capital (in-kind)	-	-	3,800	-	-	-	-	- 1	_	-
Share of Surplus/Deficial publish bubble to Associate Surplus/Deficial publish of Associate Surplus/Deficial for the year Says 1,570 3,780 4,4892 4,2465 22,922 26,835 26,835 369,956 21,859 19,847 21,128 Transfers recognised - capital capenditure Borrowing		8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Surplus Default Defa	Surplus/(Deficit) after capital transfers & contributions										
Capital expenditure & India Sources Capital expenditure & 14,597 44,892 42,465 22,922 26,835 26,835 359,965 21,859 19,847 21,128	Share of Surplus/Deficit attributable to Associate	- 1	_	-	-	-	_	_	-	_	-
Capital expenditure	Surplus/(Deficit) for the year	8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Transfers recognised - capital 6,582 32,709 18,686 18,392 17,162 17,162 196,877 18,159 18,847 20,128 Borrowing	Capital expenditure & funds sources										
Description Community Co	Capital expenditure	34,597	44,892	42,465	22,922	26,835	26,835	359,956	21,859	19,847	21,128
Internally generated funds	Transfers recognised - capital	6,582	32,709	18,668	18,392	17,162	17,162	196,877	18,159	18,847	20,128
Internally generated funds						-	·				
Total sources of capital funds 34,597 44,892 42,465 22,922 26,835 26,835 359,956 21,899 19,847 21,128 Financial Dosition Total current assets 72,295 61,884 58,767 52,200 99,254 99,254 81,297 68,791 71,662 83,455 Total non current assets 189,308 223,285 227,488 210,346 271,646 269,247 281,307 145,919 283,522 Total current liabilities 16,279 36,391 27,842 (121,600) 38,718 38,718 31,638 (3,740) (4,225) 2,221 Total non current liabilities 13,149 14,851 14,497 20,861 (6,823) (6,823) 14,497 (6,823) (6,8	Borrowing	-	-	-	-	-	-	-	- 1	-	-
Financial position Total current assets T2.295 61.884 58.767 52.200 99.254 99.254 81.297 68.791 71.662 83.455 Total non current assets 189.308 223.285 257.488 210.346 271.646 269.247 281.307 145.919 283.522 Total current liabilities 16.279 36.391 27.842 (12.160) 38.718 38.718 31.338 (3.740) (4.225) 22.221 (2.221 2.221 2.221 2.221 2.221 (2.221 2.221 2.221 2.221 (2.221 2.221 2.221 2.221 (2.221 2.221 2.221 2.221 (2.221 2.221 2.221 2.221 (2.221 2.221 2.221 (2.221 2.221 2.221 (2.221 2.221 2.221 (2.221 2.221 (2.221 2.221 (2.221 2.221 (2.221 2.221 (2.221 2.221 (2.221 (2.221 2.221 (2.221	Internally generated funds	28,015	12,182	23,797	4,530	9,673	9,673	163,079	3,700	1,000	1,000
Total current assets 72,295 61,884 58,767 52,200 99,254 99,254 81,297 68,791 71,662 83,455 Total non current assets 189,308 223,285 257,458 210,346 271,646 269,247 281,307 145,919 285,522 17 cola current liabilities 16,279 36,391 27,842 (1,160) 38,718 38,718 31,838 (3,740) (4,225) 2,221 Total non current liabilities 13,149 14,851 14,497 20,861 (6,823) (6,823) 14,497 (6,823) (6,82	Total sources of capital funds	34,597	44,892	42,465	22,922	26,835	26,835	359,956	21,859	19,847	21,128
Total non current assets 189,308 223,285 257,458 210,346 271,646 271,646 269,247 281,307 145,919 283,522 Total current liabilities 16,279 36,391 27,842 (12,160) 38,718 38,718 31,838 (3,740) (4,225) (2,221 Total non current liabilities 13,149 14,851 14,487 20,861 (6,823) (6,823) 14,497 (6,823) (6,823) Community wealth/Equity 242,162 244,765 284,545 265,180 339,005 339,005 312,363 360,661 228,629 371,579 284,108	Financial position										
Total current liabilities 16,279 36,391 27,842 (12,160) 38,718 38,718 31,838 (3,740) (4,225) 2,221 Total non current liabilities 13,149 14,851 14,497 20,861 (6,823) (6,823) 14,497 (6,823) (6	Total current assets	72,295	61,884	58,767	52,200	99,254	99,254	81,297	68,791	71,662	83,455
Total current liabilities 16,279 36,391 27,842 (12,160) 38,718 38,718 31,838 (3,740) (4,225) 2,221 Total non current liabilities 13,149 14,851 14,497 20,861 (6,823) (6,823) 14,497 (6,823) (6	Total non current assets	189.308	223.285	257.458	210.346	271.646	271.646	269.247	281.307	145.919	283.522
Total non current liabilities 13,149 14,851 14,497 20,861 (6,823) (6,823) 14,497 (6,823) (7,824) (7,82	Total current liabilities		36.391					31.838			
Community wealth/Equity 242,162 244,765 284,545 265,180 339,005 339,005 312,363 360,661 228,629 371,579									,		
Cash flows						, , ,	,		,	,	,
Net cash from (used) operating	, ,	212,102	211,100	201,010	200,100	000,000	000,000	012,000	000,001	220,020	011,010
Net cash from (used) investing		_	_		(41 100)	(25 556)	(25 556)	30,000	23 647	27 563	24 820
Net cash from (used) financing	` ' ' '	_	_	_				30,000			
Cash lacking/surplus reconciliation - - - - - - 1,291 1,291 30,000 46,420 51,335 51,941 Cash backing/surplus reconciliation Cash and investments available 50,443 53,265 44,074 20,756 92,942 92,942 62,405 46,420 51,335 56,109 Application of cash and investments 5,578 30,214 16,326 (30,075) 46,685 46,685 11,252 (26,639) (25,024) (20,261) Balance - surplus (shortfall) 44,865 23,051 27,748 50,831 46,258 46,258 51,154 73,059 76,359 76,370 Asset register summary (WDV) 39,885 65,623 68,584 23,834 45,310 45,310 42,695 42,695 37,286 49,654 Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 Renewal and Upgrading of Existing Assets - - - -		-		_	20,300	20,047	20,047	_	(23,136)	(22,040)	(24,222)
Cash backing/surplus reconciliation Cash and investments available 50,443 53,265 44,074 20,756 92,942 92,942 62,405 46,420 51,335 56,109 Application of cash and investments 5,578 30,214 16,326 (30,075) 46,885 46,885 11,252 (26,639) (25,024) (20,261) Balance - surplus (shortfall) 44,865 23,051 27,748 50,831 46,258 46,258 51,154 73,059 76,379 76,370 Asset management Asset register summary (WDV) 39,885 65,623 68,584 23,834 45,310 45,310 42,695 42,695 37,286 49,654 Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 Repairs and Maintenance 27,671 33,266 23,338 12,919 20,519 20,519 17,760 17,760 18,576 19,412 Free services - - - - -	, , <u>-</u>	_		_	(44.740)	4 004	4 004	20.000	40.400		
Cash and investments available	Cash/cash equivalents at the year end	-	_	-	(14,749)	1,291	1,291	30,000	46,420	51,335	51,941
Application of cash and investments 5,578 30,214 16,326 (30,075) 46,685 46,685 11,252 (26,639) (25,024) (20,261) Balance - surplus (shortfall) 44,865 23,051 27,748 50,831 46,258 46,258 51,154 73,059 76,370 Asset management	Cash backing/surplus reconciliation										
Balance - surplus (shortfall)	Cash and investments available	50,443	53,265	44,074	20,756	92,942	92,942	62,405	46,420	51,335	56,109
Asset management Asset register summary (WDV) 39,885 65,623 68,584 23,834 45,310 45,310 42,695 42,695 37,286 49,654 Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 Renewal and Upgrading of Existing Assets — <t< td=""><td>Application of cash and investments</td><td>5,578</td><td>30,214</td><td>16,326</td><td>(30,075)</td><td>46,685</td><td>46,685</td><td>11,252</td><td>(26,639)</td><td>(25,024)</td><td>(20,261)</td></t<>	Application of cash and investments	5,578	30,214	16,326	(30,075)	46,685	46,685	11,252	(26,639)	(25,024)	(20,261)
Asset management Asset register summary (WDV) 39,885 65,623 68,584 23,834 45,310 45,310 42,695 42,695 37,286 49,654 Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 Renewal and Upgrading of Existing Assets — <t< td=""><td>Balance - surplus (shortfall)</td><td>44,865</td><td>23,051</td><td>27,748</td><td>50,831</td><td>46,258</td><td>46,258</td><td>51,154</td><td>73,059</td><td>76,359</td><td>76,370</td></t<>	Balance - surplus (shortfall)	44,865	23,051	27,748	50,831	46,258	46,258	51,154	73,059	76,359	76,370
Asset register summary (MDV) 39,885 65,623 68,584 23,834 45,310 42,695 42,695 37,286 49,654 Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 Renewal and Upgrading of Existing Assets — — — — — — — — — — — — — — — — — — —	Asset management										
Depreciation 2,558 3,019 3,262 4,023 4,023 4,023 3,194 3,194 3,341 3,491 3,491 Renewal and Upgrading of Existing Assets - - - - 2,400 1,720 1,720 - - - - - - - - -		39.885	65.623	68.584	23.834	45.310	45.310	42.695	42.695	37.286	49.654
Renewal and Upgrading of Existing Assets - - - 2,400 1,720 1,720 - - - - - - - - -									,		
Repairs and Maintenance 27,671 33,266 23,338 12,919 20,519 20,519 17,760 17,760 18,576 19,412	·	_,550	- 0,575	- 0,252					- 5,.54		
Free services		27 671	33 266	23 338				17 760	17 760	18 576	19 412
Cost of Free Basic Services provided		27,071	00,200	20,000	12,010	20,010	20,010	17,700	17,700	10,070	10,412
Revenue cost of fee services provided (4,713) (3,712) (5,177) (3,618) (3,618) (3,618) (5,470) (5,722) (5,985) -											
Households below minimum service level Water: -		-	-	-	-	- 1	-	-	-	_	-
Water: - <td>Revenue cost of free services provided</td> <td>(4,713)</td> <td>(3,712)</td> <td>(5,177)</td> <td>(3,618)</td> <td>(3,618)</td> <td>(3,618)</td> <td>(5,470)</td> <td>(5,722)</td> <td>(5,985)</td> <td>-</td>	Revenue cost of free services provided	(4,713)	(3,712)	(5,177)	(3,618)	(3,618)	(3,618)	(5,470)	(5,722)	(5,985)	-
Sanitation/sewerage:	Households below minimum service level										
Sanitation/sewerage:		_	_	_	_	_	_	_	_	_	_
Energy:		_	_	_	_	_	_	_	_	_	_
		_	_	_	_	_	_	_	_	_	_
	Refuse:	_		_			_			_	

Explanatory notes to MBRR Table A1 - Budget Summary

- 1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
- 3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

Table 10 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Cu	rrent Year 2023/2	24	2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year + 2026/27	
Revenue - Functional											
Governance and administration		132,080	134,170	151,704	134,272	133,704	133,704	146,320	148,577	149,449	
Executive and council		-							_		
Finance and administration		132,080	134,170	151,704	134,272	133,704	133,704	146,320	148,577	149,449	
Internal audit		-	- 1	-	-	- 1	-	-	-	-	
Community and public safety		1,833	1,936	10,739	2,027	2,039	2,039	2,140	2,236	2,348	
Community and social services		1,833	1,936	10,739	2,027	2,039	2,039	2,140	2,236	2,348	
Sport and recreation		-	-	-	-	-	-	-	-	-	
Public safety		-	- 1	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Health		-	- 1	-	-	-	-	-	-	-	
Economic and environmental services		2,419	15,941	14,194	400	65,523	65,523	420	439	459	
Planning and development		2,419	1,521	194	400	400	400	420	439	459	
Road transport		-	14,420	14,000	- 1	65,123	65,123	-	-	-	
Environmental protection		-	-	-	-	- 1	-	-	-	-	
Trading services		533	16,304	18,683	653	44,208	44,208	12,328	10,922	12,259	
Energy sources		-	15,748	18,087	- 1	43,555	43,555	11,643	10,205	11,509	
Water management		-	- 1	-	-	-	_	-	_	-	
Waste water management		-	- 1	-	- 1	-	-	-	-	-	
Waste management		533	556	596	653	653	653	685	717	750	
Other	4	5,349	5,825	6,979	7,961	7,961	7,961	8,351	8,735	9,137	
Total Revenue - Functional	2	142,216	174,176	202,299	145,314	253,435	253,435	169,559	170,910	173,652	
Expenditure - Functional											
Governance and administration		74.907	100,116	83,181	91,737	95.031	95.031	98.986	104.219	108.887	
Executive and council		17,490	19,515	17,774	20,093	20,873	20,873	26,178	27,344	28,574	
Finance and administration		57,417	80,601	65,407	71,644	74,157	74,157	72,808	76,876	80,312	
Internal audit		_	_	_	_	- 1	_	_	_	_	
Community and public safety		22,131	29,797	41,077	29,484	29,462	29,462	27,630	28,693	29,988	
Community and social services		20,931	29,069	32,825	26,365	26,455	26,455	24,255	25,128	26,262	
Sport and recreation		1,091	676	1,599	2,794	2,710	2,710	3,066	3,242	3,389	
Public safety		-,551	_	.,555	_,	_,. 10	2,710		- 0,242	-	
Housing		_	_	_	_	_	_	_	_	_	
Health		110	52	6,654	325	297	297	309	323	338	
Economic and environmental services		23,087	38,635	36,935	17,308	80,937	80,937	19,656	19,744	20,633	
Planning and development		2,433	16,064	27,475	589	589	589	1,392	640	669	
Road transport		20,654	22,571	9,459	16,720	80,348	80,348	18,264	19,104	19,964	
Environmental protection		20,004	22,071	5,455	10,720	- 00,040	- 00,340	10,204	15,104	10,004	
Trading services		12,138	3,603	727	1,407	39,244	39,244	11,165	4,537	3,972	
Energy sources		10,433	5,005	-	-,-07	37,874	37,874	10,124	3,657	3,972	
Water management		10,455	_	_	_	57,074	37,074	10,124	3,037	3,031	
		_	- 1	-	-	-	-	_	_	_	
Waste water management		1,705	3,603	727	1,407	1,370	1,370	1,041	880	921	
Waste management Other	4	969	3,003 454	599	672	672	672	544	569	595	
	3	133,233	454 172,606	162,519	140,608	245,345	245,345	157,981	157,763	164,074	
Total Expenditure - Functional Surplus/(Deficit) for the year	- 3	8,983	1,570	39,780	4,706	8,090	8,090	157,981	137,763	9,578	

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 9 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms if each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- 2. Note the Total Revenue on this table includes capital revenues (Transfers recognised capital) and so does not balance to the operating revenue shown on Table A4.
- 3. Note that as a general principle the revenues for the Trading Services should exceed their expenditures.
- 4. Other functions that show a deficit between revenue and expenditure are being financed from rates revenues and other revenue sources reflected under Executive & Council.

Table 11 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2020/21	2021/22	2022/23	Cı	urrent Year 2023/	24	2024/25 Medium Term Revenue & Expenditure Framework			
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Revenue by Vote	1										
Vote 1 - Finance and Administration		132,080	134,170	151,704	134,272	133,704	133,704	146,320	148,577	149,449	
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		1,833	1,929	10,222	2,027	2,027	2,027	2,127	2,223	2,334	
Vote 5 - Community and Social Services2		-	8	517	-	12	12	13	13	14	
Vote 6 - Energy Sources		-	15,748	18,087	-	43,555	43,555	11,643	10,205	11,509	
Vote 7 - Road Transport		-	14,420	14,000	-	65,123	65,123	-	-	-	
Vote 8 - Planning and Development		2,419	1,521	194	400	400	400	420	439	459	
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	
Vote 11 - Other		5,349	5,825	6,979	7,961	7,961	7,961	8,351	8,735	9,137	
Vote 12 - [NAME OF VOTE 1210]		533	556	596	653	653	653	685	717	750	
Vote 13 - Housing		-	-	-	-	-	-	_	-	_	
Vote 14 - Waste Water Management		-	-	-	-	-	-	_	_	_	
Vote 15 - Health		-	-	-	-	-	-	_	_	-	
Total Revenue by Vote	2	142,216	174,176	202,299	145,314	253,435	253,435	169,559	170,910	173,652	
Expenditure by Vote to be appropriated	1										
Vote 1 - Finance and Administration		57,362	80,549	65,102	71,359	73,873	73,873	72,512	76,566	79,989	
Vote 2 - Finance and Administration2		55	52	305	284	284	284	296	309	323	
Vote 3 - Executive and Council		17,490	19,515	17,774	20,093	20,873	20,873	26,178	27,344	28,574	
Vote 4 - Community and Social Services		5,673	8,591	14,738	10,735	10,825	10,825	12,903	13,253	13,853	
Vote 5 - Community and Social Services2		15,590	20,479	18,087	15,630	15,630	15,630	11,353	11,875	12,409	
Vote 6 - Energy Sources		10,433	-	-	-	37,874	37,874	10,124	3,657	3,051	
Vote 7 - Road Transport		20,654	22,571	9,459	16,720	80,348	80,348	18,264	19,104	19,964	
Vote 8 - Planning and Development		2,433	16,064	27,475	589	589	589	1,392	640	669	
Vote 9 - Sport and Recreation		1,091	676	1,599	2,794	2,710	2,710	3,066	3,242	3,389	
Vote 10 - Public Safety		-	_	_	-	-	_	_	_	_	
Vote 11 - Other		636	454	599	672	672	672	544	569	595	
Vote 12 - [NAME OF VOTE 1210]		1,705	3,603	727	1,407	1,370	1,370	1,041	880	921	
Vote 13 - Housing		-	· –	-	_	-	_	_	_	_	
Vote 14 - Waste Water Management		-	_	_	_	_	_	_	_	_	
Vote 15 - Health		110	52	6,654	325	297	297	309	323	338	
Total Expenditure by Vote	2	133,233	172,606	162,519	140,608	245,345	245,345	157,981	157,763	164,074	
Surplus/(Deficit) for the year	2	8,983	1,570	39,780	4,706	8,090	8,090	11,578	13,147	9,578	

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

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

Table 16 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23		Current Y	ear 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	533	556	596	653	653	653	525	685	717	750
Sale of Goods and Rendering of Services		2,722	1,577	499	529	535	535	1,178	561	587	614
Agency services		-	-	-	_	-	_		_		-
Interest		-	_	-	_	-	_		_		_
Interest earned from Receivables		_	_	_	_	_	_		_		_
Interest earned from Current and Non Current Assets		2,596	2,242	3,703	3,100	3,100	3,100	1,852	3,224	3,372	3,524
Dividends		-,	-,	-	-,		-	-			
Rent on Land		_	_	_	_	_	_				
Rental from Fixed Assets		_	417	75	74	301	301	274	316	331	346
Licence and permits		5,349	5,825	6,979	7,961	7,961	7,961	6,696	8,351	8,735	9,137
Operational Revenue		522	199	9,847	81	521	521	289	384	402	420
Non-Exchange Revenue		ULL	100	3,041	- 01	021	021	203	004	402	420
Property rates	2	19,217	24,876	23,937	24,850	24,850	24,850	20,931	31,877	33,344	34,877
Surcharges and Taxes	1	15,217	24,070	23,301	24,000	24,000	24,000	20,301	31,077	33,344	34,011
Fines, penalties and forfeits		0	- 1	-	2	2	2	-	2	2	2
Licences or permits		U	'	'	2	2	2	'	2	2	2
·		85,494	76,559	92,894	- 89,672	- 198,350	198,350	191,026	105,999	104,573	103,854
Transfer and subsidies - Operational			70,559	92,094	09,072	190,330	190,350	191,020	105,999	104,573	103,034
Interest		(20)	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	•	-
Other Gains		-	-	-	-	-	-	-	-	-	-
Discontinued Operations Total Revenue (excluding capital transfers and cont		116,416	112,253	138,531	- 126,922	236,273	236,273	222,771	151,400	152,063	153,524
	-	110,410	112,233	130,331	120,322	230,213	230,273	222,111	131,400	132,003	133,324
Expenditure Employee related costs	2	43,215	51,093	49,034	49,690	49,690	49,690	44,571	59,635	62,484	65,273
Remuneration of councillors	-	6,022	5,883	6,288	7,329	7,329	7,329	5,741	7,622	7,973	8,332
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	4,445	4,222	3,223	4,627	5,227	5,227	4,218	6,038	5,868	6,137
Debt impairment	3	- 40 700	-	-	11,000	11,000	11,000	-	4,700	4,916	5,137
Depreciation and amortisation Interest		10,760	11,763	12,968	12,643	12,643	12,643	9,513	11,830	12,375	12,931
Contracted services		38,107	62,778	60,890	29,033	131,519	131,519	118,841	40,726	35,456	36,281
Transfers and subsidies		-	-	-	-	-	-	· -	-	-	-
Irrecoverable debts written off		5,167	10,590	2,173	-	-	-	-	-	-	-
Operational costs		23,858	20,342	27,261	26,286	27,937	27,937	24,980	27,430	28,692	29,983
Losses on disposal of Assets Other Losses		1,659	5,934	642	-	-	-		-		
Total Expenditure	┼	133,233	172,606	162,519	140,608	245,345	245,345	207,863	157,981	157,763	164,074
Surplus/(Deficit)		(16,817)	(60,353)	(23,988)	(13,686)	(9,072)	(9,072)	14,908	(6,581)	(5,700)	(10,550)
Transfers and subsidies - capital (monetary	6	25,800	61,923	59,968	18,392	17,162	17,162	15,417	18,159	18,847	20,128
Transfers and subsidies - capital (in-kind)	6	_	_	3,800	_	_	_	_	_	_	_
Surplus/(Deficit) after capital transfers & contributions		8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Income Tax		- 0.000	- 4 570	20.700	4700		- 0.000		44.570	42 447	- 0.570
Surplus/(Deficit) after income tax Share of Surplus/Deficit attributable to Joint Venture		8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Share of Surplus/Deficit attributable to Minorities		_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit) attributable to municipality		8,983	1,570	39,780	4,706	8,090	8,090	30,324	11,578	13,147	9,578
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions Surplus/(Deficit) for the year	1	8,983	1,570	39,780	4,706	8,090	- 8,090	30,324	11,578	13,147	9,578

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

- 1. Total revenue is R169 million including MIG revenue in 2024/2025 and escalates to R 170 million by 2025/26 and escalates to R 173 million in 2026/2027
- 2. Transfers recognised operating includes the local government equitable share and other operating grants from national and provincial government.
- 3. Employee related costs is the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage increases in future years.

Table 127 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2020/21	2021/22	2022/23		Current Ye	ar 2023/24		2024/25 Mediu	ım Term Revenue Framework	& Expenditure
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	_	-	-
Vote 2 - Finance and Administration2		_	-	-	-	-	-	-	_	-	-
Vote 3 - Executive and Council		_	_	_	-	-	_	_	_	_	-
Vote 4 - Community and Social Services Vote 5 - Community and Social Services2		_	_	_	_	_	_	_	_	_	_
Vote 6 - Energy Sources		_	_	_	_	_	_	_	_		_
Vote 7 - Road Transport		_	_	_	_	_	_	_	_	_	_
Vote 8 - Planning and Development		_	_	_	_	_	_	_	_	_	_
Vote 9 - Sport and Recreation		_	_	_	_	_	_	_	_	_	_
Vote 10 - Public Safety		_	_	_	_	_	_	_	_	_	_
Vote 11 - Other		_	_	_	_	_	_	_	_	_	_
Vote 12 - [NAME OF VOTE 1210]		_	_	_	_	_	_	_	_	_	_
Vote 13 - Housing		_	_	_	_	_	_	_	_	_	_
Vote 14 - Waste Water Management		_	-	-	_	-	-	_	-	_	-
Vote 15 - Health		_	-	-	_	-	_	_	-	_	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	_	-	-
Single-year expenditure to be appropriated	2					мания					
Vote 1 - Finance and Administration	4	965	582	443	3,130	4,230	4,230	35,555	3,550	1,000	1,000
Vote 2 - Finance and Administration2		900	- 302	443	3,130	4,230	4,230	33,333	3,330	1,000	1,000
Vote 3 - Executive and Council		_	_	_	_	_	_	_	_	_	_
Vote 4 - Community and Social Services		(3,033)	_	(0)	_	_	_	(0)	_	2,638	2,638
Vote 5 - Community and Social Services2		862	4,863	(6,747)	7,612	_	_	8,931	16,227	673	2,000
Vote 6 - Energy Sources		-	-,000	(0,. 77)	- 1,012	-	-	-	- 10,221	-	_
Vote 7 - Road Transport		21,901	31,449	20,136	6,287	16,701	16,701	147,003	1,932	_	5,130
Vote 8 - Planning and Development		13,902	250	7,552	-	-		118,335	. –	-	-
Vote 9 - Sport and Recreation		-	7,748	9,109	3,425	-	-	16,856	-	10,386	12,360
Vote 10 - Public Safety		-	-	-	-	-	-	_	-	-	-
Vote 11 - Other		-	-	-	- 1	-	-	_	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	_	-	-	-
Vote 13 - Housing		-	-	-	- 1	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	_	-	-	_	_	_		-
Capital single-year expenditure sub-total		34,597	44,892	30,492	20,454	20,931	20,931	326,680	21,709		21,128
Total Capital Expenditure - Vote	_	34,597	44,892	30,492	20,454	20,931	20,931	326,680	21,709	14,697	21,128
Capital Expenditure - Functional											
Governance and administration		965	582	443	3,130	4,230	4,230	38,411	3,550	1,000	1,000
Executive and council		-	-	-	-	-	-	-	-	-	-
Finance and administration		965	582	443	3,130	4,230	4,230	38,411	3,550	1,000	1,000
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		(2,171)	12,610	2,362	11,037	80	80	26,779	16,377	13,697	14,998
Community and social services		(2,171)	4,863	(6,747)	7,612	-	-	8,931	16,227	3,311	2,638
Sport and recreation		-	7,748	9,109	3,425	-	-	17,848	-	10,386	12,360
Public safety		-	-	-	-	80	80	-	150	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		35,803	31,699	37,105	8,755	22,525	22,525	291,990	1,932	-	5,130
Planning and development		13,902	250	7,552	- 0.755	- 00.505	- 20 505	118,335	4 022	-	- E 120
Road transport		21,901	31,449	29,553	8,755	22,525	22,525	173,655	1,932	-	5,130
Environmental protection		_	-	-	-	-	-	-	-	E 450	-
Trading services		_	-	-	-	-	-		-	5,150 5,150	-
Energy sources		-	-	-	-	-	-	_	-	5,150	-
Water management Waste water management		_	_	_	_	_	_	_	_		-
Waste management		_	_	_	_	_	_		_		_
Other			_	2,556	_	_	_	2,776			_
Total Capital Expenditure - Functional	3	34,597	44,892	42,465	22,922	26,835	26,835	359,956	21,859	19,847	21,128
		,	,	,		,,,,,	.,	,	,		-
Funded by: National Government		6,582	32,709	18,668	18,392	17,162	17,162	100 077	18,159	18,847	20,128
Provincial Government Provincial Government		0,082	32,709	10,008	10,392	17,102	17,102	196,877	10,159	10,047	20,128
District Municipality		_	-	-	-	-	-	_	_	_	-
District intulnopality		_	_	_	_	_	_	_	_	_	_
Transfers and subsidies - capital (monetary											
allocations) (Nat / Prov Departm Agencies,											
Households, Non-profit Institutions, Private											
Enterprises, Public Corporatons, Higher Educ	1										
Institutions)			-	-	-	-	_		-	<u> </u>	-
	4	6,582	- 32,709	18,668	- 18,392	17,162	17,162	196,877	18,159	18,847	20,128
Institutions)	4 6	6,582 -	32,709 —	-	- 18,392 -	- 17,162 -	- 17,162 -	196,877 –	18,159 —	18,847	20,128
Institutions) Transfers recognised - capital							17,162 - 9,673 26,835	196,877 - 163,079 359,956		_ 1,000	20,128 - 1,000 21,128

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

- 1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- 2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.

Table 138 MBRR Table A6 - Budgeted Financial Position

Choose name from list - Table A6 Budgeted Financial Position 2021/22 2022/23 Current Year 2023/24 2024/25 Medium Term Revenue & Expenditure Framework Full Year Forecast Budget Year 2024/25 Budget Year +1 2025/26 Budget Year +2 2026/27 R thousand ASSETS Original Budget Pre-audit outcome rrent assets 5,397 48 10.629 33 6.104 38 11,444 33 15.330 (5,189) 15,145 (5,189) 15,145 38 20.821 38 14.073 Inventory VAT 20.187 81,297 72,295 52,20 99,254 99,254 68,791 71,66 83,455 Investment property Property, plant and equipment 131,060 189,015 223,078 253,537 265,398 265,247 1,294 Intangible assets Other non-current assets Total non current
TOTAL ASSETS
LIABILITIES
Current liabilities
Bank overdraft 269,247 350,544 145,919 217,581 283,522 366,977 6 52 (22,111) (3,600 6,149 2,403 5,096 6,398 Total current liabilities 16,279 36,391 27,842 (12,160) 38,718 38,718 31,838 (3,740) (4,225 2,221 10,837 10,660 13,842 Provision
Long term portion of trade payables
Other non-current liabilities
Total non current liabilities
TOTAL LIABILITIES
NET ASSETS MMUNITY WEALTH/EQUIT 243,511 313,616 266,433 339,005 339,005 360,661 228,629 371,579 Other
TOTAL COMMUNITY WEALTH/EQUITY 360.661 371.579

Explanatory notes to Table A6 - Budgeted Financial Position

- 1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
- 2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as "accounting" Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- 3. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
- 4. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt.

Table 19 MBRR Table A7 - Budgeted Cash Flow Statement

KZN226 Mkhambathini - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23		Current Ye	ar 2023/24		2024/25 Med	ium Term Revenu Framework	e & Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES										8000	
Receipts											
Property rates		-	-	-	21,122	21,122	21,122	-	30,283	33,344	34,877
Service charges		-	-	-	601	601	601	-	651	681	712
Other revenue		-	-	-	126	142	142	-	13,292	13,398	14,010
Transfers and Subsidies - Operational	1	-	-	-	89,672	198,350	198,350	30,000	105,999	104,573	103,854
Transfers and Subsidies - Capital	1	-	-	-	18,392	17,162	17,162	-	18,159	18,847	20,128
Interest		-	-	-	3,100	3,100	3,100	-	-	-	-
Dividends		-	-	-	-	_	-	-	-	_	-
Payments											
Suppliers and employees		-	-	-	(174,123)	(243,178)	(243,178)	-	(144,738)	(143,280)	(148,754)
Interest		-	-	-			- '	-			
Transfers and Subsidies	1	_	_	_	_	(22,855)	(22,855)	_	_	_	_
NET CASH FROM/(USED) OPERATING ACTIVITIES		-	-	-	(41,109)	(25,556)	(25,556)	30,000	23,647	27,563	24,829
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	_	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		-	_	-	26,360	26,847	26,847	-	(25,138)	(22,648)	(24,222)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	26,360	26,847	26,847	-	(25,138)	(22,648)	(24,222)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	_	-
Increase (decrease) in consumer deposits									-	_	_
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	_	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	_	-
NET INCREASE/ (DECREASE) IN CASH HELD		_	_	_	(14,749)	1,291	1,291	30,000	(1,491)	4,915	606
Cash/cash equivalents at the year begin:	2	_	_	_	_	_	-	_	47,911	46,420	51,335
Cash/cash equivalents at the year end:	2	_	_	_	(14,749)	1,291	1,291	30.000	46,420	51,335	51,941

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- 1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- 2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Table 20 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2020/21	2021/22	2022/23		Current Ye	ar 2023/24		2024/25 Mediu	m Term Revenue Framework	& Expenditure
R thousand		Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	
		Outcome	Outcome	Outcome	Budget	Budget	Forecast	outcome	2024/25	2025/26	2026/27
Cash and investments available											
Cash/cash equivalents at the year end	1	- 1	-	-	(14,749)	1,291	1,291	30,000	46,420	51,335	51,941
Other current investments > 90 days		50,443	53,265	44,074	35,505	91,651	91,651	32,405	-	0	4,168
Non current Investments	1	-	-	-		-	-	-	-	_	-
Cash and investments available:		50,443	53,265	44,074	20,756	92,942	92,942	62,405	46,420	51,335	56,109
Application of cash and investments											
Unspent conditional transfers		444	22,644	9,112	(22,111)	(74,235)	(74,235)	12,932	(444)	(444)	(444)
Unspent borrowing		-	-	-	-		-	_	-	-	-
Statutory requirements	2	(4,480)	(3,701)	(6,348)	(15,395)	(15,176)	(15,176)	(14,116)	(20,569)	(20,429)	(22,095)
Other working capital requirements	3	9,614	11,272	13,562	4,203	139,696	139,696	12,435	(2,026)	(550)	5,879
Other provisions		-	-	-	3,228	(3,600)	(3,600)	_	(3,600)	(3,600)	(3,600)
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	_	-
Total Application of cash and investments:		5,578	30,214	16,326	(30,075)	46,685	46,685	11,252	(26,639)	(25,024)	(20,261)
Surplus(shortfall) - Excluding Non-Current Creditor	s Trf	44,865	23,051	27,748	50,831	46,258	46,258	51,154	73,059	76,359	76,370
Creditors transferred to Debt Relief - Non-Current p	ortior	-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors	s Trf t	44,865	23,051	27,748	50,831	46,258	46,258	51,154	73,059	76,359	76,370

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

- 1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 Funding a Municipal Budget.
- 2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- 3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- 4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.

Table 141 MBRR Table A9 - Asset Management

Description	Ref	2020/21	2021/22	2022/23	Cu	irrent Year 2023/2	24	2024/25 Mediu	m Term Revenue	& Expenditu
Description	Kei		Audited	Audited				Budget Veer	Framework	Dudget Vee
thousand		Audited Outcome	Audited Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	2026/27
APITAL EXPENDITURE Total New Assets	1	38,614	48,308	58,942	5,555	3,310	3,310	3,700	11,386	13,3
Roads Infrastructure	1'	- 30,014	-	-	-	-	-	-	-	10,
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure		_	-	-	-	-	-	_	_	
Water Supply Infrastructure Sanitation Infrastructure		_	_	_	- 1	_	_	_	_	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	- [-	-	-	-	
Information and Communication Infrastructure Infrastructure		-					-		<u> </u>	
Community Facilities		-	-	_	-	-	-	_	-	
Sport and Recreation Facilities		-	7,748	16,856	3,425	_	_	_	10,386	12,3
Community Assets		-	7,748	16,856	3,425	- 1	-	-	10,386	12,
Heritage Assets Revenue Generating		-	_	_	_	-	_	_	_	
Non-revenue Generating		_	-	_	- [-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	
Operational Buildings		13,812	14,857	14,859	-	-	-	-	-	
Housing		- 42.042	-	- 44.050	-	-	-	-	-	-
Other Assets Biological or Cultivated Assets		13,812	14,857	14,859	-		-	-	_	
Servitudes		_	- 1	_	_	-	_	_	_	
Licences and Rights		1,272	1,272	1,272	-	-	-	1,200	-	
Intangible Assets		1,272	1,272	1,272	-	-	-	1,200	-	
Computer Equipment		2,219	2,410	2,704	480 900	480	480	200 400	200 300	
Furniture and Office Equipment Machinery and Equipment		2,941	3,118	3,269	900 750	1,980 850	1,980 850	400 500	300	
Transport Assets		7,405	7,939	9,017	/30 -	- 030		1,400	- 500	
Land		10,965	10,965	10,965	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Mature		-	-	-	-		-	-	-	
Immature		-	-	-	-	-	-	-	-	ļ
Living Resources		-	-	-	-	-	-	-	-	ļ
Total Renewal of Existing Assets	2	-	-	-	2,400	1,720	1,720	-	-	
Roads Infrastructure		-	-	-	- [-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	
Electrical Infrastructure Water Supply Infrastructure		-	-	-	-	-	-	_	_	
Sanitation Infrastructure		_	_	_	_	_	-	_	_	
Solid Waste Infrastructure		-	-	_	-	-	-	_	-	
Rail Infrastructure		- 1	-	-	- 1	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure			-			_	-		-	
Infrastructure Community Facilities		_	-	-	-	-	-	_	_	
Sport and Recreation Facilities		_	_ [_	_		_	_	_	
Community Assets		- 1	-	-	-	-	-	-	-	
Heritage Assets		- 1	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	- [-	-	-	-	
Non-revenue Generating		-	-		-	-	-	_	-	-
Investment properties Operational Buildings		_	-	_	- 2,400	- 1,720	- 1,720	-	_	
Operational Buildings Housing		_	_ [_	2,400	1,720	1,720	_	_	
Other Assets		-	-	-	2,400	1,720	1,720	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights			-	_	-	-		-		ļ
Intangible Assets Computer Equipment			-	-	- 1		-		_	
Furniture and Office Equipment			_ [_	_	_	_	_	_	
Machinery and Equipment		-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	- }	-	-	-	-	
Land		-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Mature		- 1	-		-		-		-	
Immature		-	-	-	-	-	-	-	ļ	ļ
Living Resources		-	-		-		-	-	-	ļ
otal Upgrading of Existing Assets	6	-	-	-	-	-	-	-	-	
Roads Infrastructure		-	-	-	-	-	-	-	-	
Storm water Infrastructure Electrical Infrastructure		-	-	-	- [_	-	-	_	
Water Supply Infrastructure		_	-	_	-	_	_	_	_	
Sanitation Infrastructure		-	-	_	-	_	_	_	_	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	
Information and Communication Infrastructure Infrastructure		-	-		-	-	-		-	
Community Facilities		_	-	-	-	_	-	_]	
Sport and Recreation Facilities					_	_	_			J
Community Assets		-	-	-	-	-	-	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	_	_	_	_	
Non-revenue Generating Investment properties		-		-	-	-	-		-	
Operational Buildings		_	-	-	_	-	_	_	_	
Housing				-	_	-	-			<u> </u>
Other Assets		-	-	-	-	-	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	
Licences and Rights Intangible Assets		-						ļ <u>-</u> -		
Intangible Assets Computer Equipment		_	-	-	-	-	-	_	_	
Furniture and Office Equipment		_	-	_	-	-	-	_	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	
Land Zoo's Marine and Non-hiological Animals		-	-	-	-	-	-	-	_	
Zoo's, Marine and Non-biological Animals Mature		_	-	-	-	-	-	_	-	
		1	-		- [-		-	
Immature	1		-	-	- 1	-	-			1
Living Resources	i							T		7

		5			1		,			
Roads Infrastructure Storm water Infrastructure		-	-	_	-	_	-	-	-	-
Storm water Infrastructure Electrical Infrastructure		_	-	_	_	_	-	_	-	-
Water Supply Infrastructure		-	-	_	_	_	_	_	-	_
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure Coastal Infrastructure		_	_	_	_	_	_	_	-	_
Information and Communication Infrastructure		-	-	-	_	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities Community Assets		<u> </u>	7,748 7,748	16,856 16,856	3,425 3,425				10,386 10,386	12,360 12,360
Heritage Assets		_	7,740	10,000	3,425	-	_	-	10,300	12,300
Revenue Generating		-	-	_	_	-	-	-	-	-
Non-revenue Generating						_	-	_	-	
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings Housing		13,812	14,857	14,859	2,400	1,720	1,720	-	-	-
Other Assets		13,812	14,857	14,859	2,400	1,720	1,720	_	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights Intangible Assets		1,272 1,272	1,272 1,272	1,272 1,272				1,200 1,200	-	
Computer Equipment		2,219	2,410	2,704	480	480	480	200	200	200
Furniture and Office Equipment		2,941	3,118	3,269	900	1,980	1,980	400	300	300
Machinery and Equipment		-	-	-	750	850	850	500	-	-
Transport Assets		7,405	7,939	9,017	-	-	-	1,400	500	500
Land Zoo's, Marine and Non-biological Animals		10,965	10,965	10,965	-	-	-	_	_	_
Mature		_							-	
Immature									-	
Living Resources						-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	+	38,614	48,308	58,942	7,955	5,030	5,030	3,700	11,386	13,360
ASSET REGISTER SUMMARY - PPE (WDV)	5	39,885	65,623	68,584	23,834	45,310	45,310	42,695	37,286	49,654
Roads Infrastructure	J	39,000	20,367	17,821	7,355	20,912	20,912	1,932	-	5,130
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure Sanitation Infrastructure		_	-		- 1	_	_	-	-	_
Solid Waste Infrastructure								_		_
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-		-	-	-	-	
Infrastructure		4	20,367	17,821	7,355	20,912	20,912	1,932	40.007	5,130
Community Assets Heritage Assets		9,225	13,942	15,775	11,037	_	_	16,227	13,697	14,998
Investment properties		_		3,800	10,965	14,765	14,765	14,765	14,765	14,765
Other Assets	-	10,175	10,776	10,417	(3,784)	1,897		971	852	890
		-	10,770	- 10,411	(0,704)	- 1,007	1,897	-	- 002	-
Biological or Cultivated Assets		- 294	-	-	-	-	-	-	-	-
		-	207 2,410	121 2,704	(3,704) - - 701		1,897 - (86) 717		93 774	92 800
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment		- 294 2,219 792	207 2,410 785	- 121 2,704 685	- 701 564	- (86) 717 1,449	- (86) 717 1,449	- 1,294 753 918	- 93 774 990	92 800 1,021
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment		- 294 2,219 792 1,050	- 207 2,410 785 855	- 121 2,704 685 718	- 701 564 992	- (86) 717 1,449 1,134	- (86) 717 1,449 1,134	- 1,294 753 918 614	- 93 774 990 67	- 92 800 1,021 19
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment		- 294 2,219 792 1,050 4,434	- 207 2,410 785 855 4,587	- 121 2,704 685 718 4,850	- 701 564 992 (4,723)	- (86) 717 1,449 1,134 3,795	- (86) 717 1,449	- 1,294 753 918 614 4,493	- 93 774 990	- 92 800 1,021 19 11,211
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets		- 294 2,219 792 1,050	- 207 2,410 785 855	- 121 2,704 685 718	- 701 564 992	- (86) 717 1,449 1,134	- (86) 717 1,449 1,134 3,795	- 1,294 753 918 614	- 93 774 990 67 5,320	- 92 800 1,021 19
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources		- 294 2,219 792 1,050 4,434 11,693 -	- 207 2,410 785 855 4,587 11,693 -	- 121 2,704 685 718 4,850 11,693 -	- 701 564 992 (4,723) 728 -	- (86) 717 1,449 1,134 3,795 728 -	- (86) 717 1,449 1,134 3,795 728 -	- 1,294 753 918 614 4,493 728 -	- 93 774 990 67 5,320 728 -	- 92 800 1,021 19 11,211 728 -
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	- 294 2,219 792 1,050 4,434 11,693	207 2,410 785 855 4,587 11,693	- 121 2,704 685 718 4,850	- 701 564 992 (4,723) 728 - - 23,834	- (86) 717 1,449 1,134 3,795 728	- (86) 717 1,449 1,134 3,795 728 - - 45,310	- 1,294 753 918 614 4,493 728	- 93 774 990 67 5,320 728 - - 37,286	- 92 800 1,021 19 11,211 728 - -
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS		294 2,219 792 1,050 4,434 11,693 - - 39,885 30,229	207 2,410 785 855 4,587 11,693 - - 65,623	-121 2,704 685 718 4,850 11,693 	701 564 992 (4,723) 728 - - 23,834	- (86) 717 1,449 1,134 3,795 728 45,310	(86) 717 1,449 1,134 3,795 728 - - 45,310	1,294 753 918 614 4,493 728 - - 42,695	93 774 990 67 5,320 728 - - 37,286	 92 800 1,021 19 11,211 728 - 49,654 22,904
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation	7	294 2,219 792 1,050 4,434 11,693 - 39,885 30,229 2,558	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - 68,584 26,600 3,262	701 564 992 (4,723) 728 - 23,834 16,942 4,023	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023	1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 37,286 21,917 3,341	-92 800 1,021 19 11,211 728 - - 49,654 22,904
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class		294 2,219 792 1,050 4,434 11,693 - - 39,885 30,229 2,558 27,671	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - - - - - - - - - - - - - - - - - -	701 564 992 (4,723) 728 - 23,834 16,942 4,023 12,919	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- 1,294 753 918 614 4,493 728 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation	7	294 2,219 792 1,050 4,434 11,693 - 39,885 30,229 2,558	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - 68,584 26,600 3,262	701 564 992 (4,723) 728 - 23,834 16,942 4,023	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023	1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 37,286 21,917 3,341	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm weler Infrastructure Electrical Infrastructure	7	294 2,219 792 1,050 4,434 11,693 - - 39,885 30,229 2,558 27,671	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - - - - - - - - - - - - - - - - - -	701 564 992 (4,723) 728 - 23,834 16,942 4,023 12,919	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- 1,294 753 918 614 4,493 728 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Storm water Infrastructure Electrical Infrastructure Water Supply Infrastructure	7	294 2,219 792 1,050 4,434 11,693 - - 39,885 30,229 2,558 27,671 14,306	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - - - - - - - - - - - - - - - - - -	701 564 992 (4,723) 728 - 23,834 16,942 4,023 12,919 9,000	(86) 717 1,449 1,134 3,795 728 - - 45,310 24,542 4,023 20,519 16,000	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519 16,000	- 1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm weler Infrastructure Electrical Infrastructure	7	294 2,219 792 1,050 4,434 11,693 - - 39,885 30,229 2,558 27,671	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - - - - - - - - - - - - - - - - - - -	701 564 992 (4,723) 728 - 23,834 16,942 4,023 12,919	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- (86) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519	- 1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources. TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rai Infrastructure Rai Infrastructure Rai Infrastructure Rai Infrastructure Rai Infrastructure	7	294 2,219 792 1,050 4,434 11,693 - 39,885 30,229 2,558 27,671 14,306	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - 68,584 26,600 3,262 23,338 11,169	701 564 992 (4,723) 728 23,834 16,942 4,023 12,919 9,000	(86) 7177 1,449 1,134 3,795 7288 - - - - - - - - - - - - - - - - - -	- (86) 717 1,449 1,134 3,795 728 	- 1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm weler Infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Castal Infrastructure Castal Infrastructure Castal Infrastructure Castal Infrastructure	7	294 2,219 792 1,050 4,434 11,693 - 39,885 30,229 2,558 27,671 14,306	207 2,410 785 855 4,587 11,693 - - 65,623 36,285 3,019	121 2,704 685 718 4,850 11,693 - 68,584 26,600 3,262 23,338 11,169	701 564 992 (4,723) 728 23,834 16,942 4,023 12,919 9,000	(86) 7177 1,449 1,134 3,795 7288 - - - - - - - - - - - - - - - - - -	- (86) 717 1,449 1,134 3,795 728 	- 1,294 753 918 614 4,493 728 - 42,695 20,954 3,194	93 774 990 67 5,320 728 - - 21,917 3,341 18,576	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Sold Waste Infrastructure Sold Waste Infrastructure Rall Infrastructure Rall Infrastructure Coestal Infrastructure Rall Infrastructure Coestal Infrastructure Information and Communication Infrastructure	7	294 2,219 792 1,050 4,434 11,693 99,885 30,229 2,558 27,671 14,306	207 2,410 785 8555 4,587 11,683 65,623 36,285 3,019 33,266 16,377	2121 2,704 685 718 4,850 11,693 26,600 2,202 23,338 11,169	701 564 9922 (4,723) 728 - - 23,834 16,942 4,023 12,919 9,000	(86) 717 1,449 1,134 3,795 728 24,5310 24,532 4,023 20,519 16,000	(86) 717 1,449 1,134 3,795 728 4,023 20,519 16,000	- 1,294 753 918 6144 4,493 728	93 774 990 67 5,320 728 — — — 37,286 21,917 3,341 18,576 13,180 — —	922 8000 1,021 19 11,211 728 22,905 3,491 19,412 13,773 ——————————————————————————————————
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources. TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Water Supply Infrastructure Sanitation Infrastructure Sold Waste Infrastructure Rail Infrastructure Coestal Infrastructure Coestal Infrastructure Coestal Infrastructure Linfrastructure Information and Communication Infrastructure	7	294 2,219 792 1,050 4,434 11,693 39,885 30,229 2,558 27,671 14,306	207 2,410 785 855 4,587 11,693 36,285 3,019 33,266 16,377	121 2,704 685 718 4,850 11,693 - - - - - - - - - - - - - - - - - - -	701 554 992 (4,723) 728 23,834 16,942 4,023 12,919 9,000	(86) 717 1,449 1,134 3,785 728 2,510 4,023 20,519 16,000	(86) 717 1,449 1,134 1,134 2,758 2,540 2,540 2,540 16,000	- 1,294 7533 918 6144 4,493 728	- 93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180 	922 800 1,021 19 11.211 728 2,904 3,491 13,472
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Sold Waste Infrastructure Sold Waste Infrastructure Rall Infrastructure Rall Infrastructure Coestal Infrastructure Rall Infrastructure Coestal Infrastructure Information and Communication Infrastructure	7	294 2,219 792 1,050 4,434 11,693 99,885 30,229 2,558 27,671 14,306	207 2,410 785 8555 4,587 11,683 65,623 36,285 3,019 33,266 16,377	2121 2,704 685 718 4,850 11,693 26,600 2,202 23,338 11,169	701 564 9922 (4,723) 728 - - 23,834 16,942 4,023 12,919 9,000	(86) 717 1,449 1,134 3,795 728 24,5310 24,532 4,023 20,519 16,000	(86) 717 1,449 1,134 3,795 728 4,023 20,519 16,000	- 1,294 753 918 6144 4,493 728	93 774 990 67 5,320 728 — — — 37,286 21,917 3,341 18,576 13,180 — —	922 800 1,021 19 11,211 728 2,904 22,904 3,491 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Santation Infrastructure Rail Infrastructure Rail Infrastructure Coestal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets	7	294 2,219 792 1,050 4,434 11,693 39,885 27,671 14,306 14,306 2,432	207 2,410 785 8555 4,587 11,693 55,623 3,019 33,266 16,377	121 2,704 685 718 4,850 11,693 11,693 2,620 23,338 11,169 	701 564 992 (4,723) 728 23,834 16,942 4,023 12,919 9,000 - - - - - - - - - - - - - - - - - -	- (86) 717 1,449 1,134 3,785 728	(86) 717 1,449 1,134 3,795 728 4,023 20,519 16,000	1,294 7533 918 614 4,493 728	93 774 990 67 5,320 728 - - 37,286 13,180 - - - - - - - 13,180	92 800 1,021 19 11.211 728 43,654 22,904 3,491 19,412 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Santed Song Infrastructure Santed Infrastructure Costal Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets	7	294 2,219 792 1,050 1,05	207 2,410 785 8555 4,587 11,683 65,623 3,019 33,266 16,377 16,377 2,436	121 2,704 685 718 4,850 11,893 	701 564 9922 (4,723) 728 	(86) 717 1,449 1,134 3,795 728 - 4,5,310 2,542 4,023 20,519 16,000 16,000 7000 7000 7,400	(65) 717 1,449 1,134 3,795 728	- 1,294 753 3 918 6144 4,493 728 728 728 728 728 728 728 728 728 728	93 774 990 67 5,320 728 21,917 3,341 18,576 13,180 - - - - - 13,180 1,046 1,046 2,092	922 800 1,021 19 11,211 728 2,904 3,491 13,472 13,773 - - - - 1,3,773 1,093 1,093
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources. TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Sanitation Infrastructure Sanitation Infrastructure Sanitation Infrastructure Castal Infrastructure Castal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating	7	294 2,219 792 1,050 4,434 11,693	207 2,410 785 8555 4,587 11,683	121 2,704 685 718 4,850 11,693 11,693 2,620 23,338 11,169 	701 564 9922 (4,723) 728 23,834 16,942 4,023 12,919 9,000 	- (86) 717 1,449 1,134 3,785 728	(86) 717 1,449 1,134 1,134 1,134 2,139 24,5310 24,532 4,023 20,519 16,000 	1,294 7533 918 614 4,493 728	- 93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180 	92 800 1,021 19 11.211 728 43,654 22,904 3,491 19,412 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Santed Song Infrastructure Santed Infrastructure Costal Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets	7	294 2,219 792 1,050 1,05	207 2,410 785 8555 4,587 11,683 65,623 3,019 33,266 16,377 16,377 2,436	121 2,704 685 718 4,850 11,893 	701 564 9922 (4,723) 728 	(86) 717 1,449 1,134 3,795 728 - 4,5,310 2,542 4,023 20,519 16,000 16,000 7000 7000 7,400	(65) 717 1,449 1,134 3,795 728	- 1,294 753 3 918 6144 4,493 728 728 728 728 728 728 728 728 728 728	93 774 990 67 5,320 728 21,917 3,341 18,576 13,180 	922 800 1,021 19 11,211 728 2,904 3,491 13,472 13,773 - - - - 1,3,773 1,093 1,093
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Sorm water Infrastructure Water Supply Infrastructure Sanitation Infrastructure Rail Infrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings	7	294 2,219 792 1,050 1,05	207 2,410 785 8555 4,587 11,683 65,623 3,019 33,266 16,377 16,377 2,436	121 2,704 685 718 4,850 11,893 	701 564 9922 (4,723) 728 	(86) 717 1,449 1,134 3,795 728 - 4,5,310 2,542 4,023 20,519 16,000 16,000 7000 7000 7,400	(65) 717 1,449 1,134 3,795 728	- 1,294 753 3 918 6144 4,493 728 728 728 728 728 728 728 728 728 728	93 774 990 67 5,320 728 21,917 3,341 18,576 13,180 	922 800 1,021 19 11,211 728 2,904 3,491 13,472 13,773 - - - - 1,3,773 1,093 1,093
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Sold Waste Infrastructure Sold Waste Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operatonal Guidenga	7	294 2,219 792 1,050 4,434 11,693 30,222 2,558 27,671 14,306		121 2,704 685 718 4,850 11,833 		- (86) 717 1.449 1.134 3.795 728	- (86) 717 1,449 1,134 3,795 728 - 45,310 24,542 4,023 20,519 16,000	- 1,294 753 918 614 4,493 728 - 42,695 20,984 17,760 12,600 1,000 1,000 2,000	93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180	922 800 1,021 19 11,211 728 43,654 22,904 3,491 13,773 - - - - - 13,773 1,093 1,093 1,093 2,166
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm weller Infrastructure Electrical Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rail Infrastructure Coastal Infrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilies Sport and Recreation Facilities Community Assets Heritage Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets	7	294 2,219 792 1,050 4,434 11,683 39,885 30,292 2,558 27,671 14,306	207 2,410 785 8555 4,587 11,683 36,285 3,019 33,266 16,377 16,377 2,426 73 2,488	121 2,704 685 718 4,850 11,693 	701 564 9922 (4,723) 728 728 729 723,834 16,942 4,023 12,919 9,000 	- (86) 717 1,449 1,134 3,785 728 45,310 24,523 20,519 16,000	(86) 717 1,449 1,134 3,795 728 4,5,310 24,542 4,023 20,519 16,000 18,000 700 700 1,400	- 1,294 753 918 614 4,493 728 728 42,695 20,954 17,760 12,600 1,000 1,000 2,000 2,100 2,100	-9 93 774 990 67 5,320 728	92 8000 1,021 728 11,211 728 22,936 13,412 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Sold Waste Infrastructure Sold Waste Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operatonal Guidenga	7	294 2,219 792 1,050 4,434 11,693 30,222 2,558 27,671 14,306		121 2,704 685 718 4,850 11,833 		- (86) 717 1.449 1.134 3.795 728	- (86) 717 1,449 1,134 3,795 728 - 45,310 24,542 4,023 20,519 16,000	- 1,294 753 918 614 4,493 728 - 42,695 20,984 17,760 12,600 1,000 1,000 2,000	93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180	922 800 1,021 19 11,211 728 43,654 22,904 3,491 13,773 - - - - - 13,773 1,093 1,093 1,093 2,166
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Storm water Infrastructure Sanitation Infrastructure Sanitation Infrastructure Rail Infrastructure Rail Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Infrastructure Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servibudes Licences and Rights	7	294 2,219 792 1,050 4,434 11,693 39,885 20,7671 14,306			701 564 9922 (4,723) 728 728 728 728 728 729 729 720 720 720 720 720 720 720 720 720 720	- (86) 717 1,449 1,134 3,795 728	(86) 717 1,449 1,134 3,795 728 45,510 45,510 40,5310 6,000 700 700 700 1,400	- 1,294 753 918 614 4 4,493 728 728 728 728 728 728 728 728 728 728	93 97 990 67 5,320 728 37,286 13,180 1,046 1,046 2,092 2,197 2,197	922 800 1,021 19 11,211 728 43,684 22,994 3,491 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Sold Waste Infrastructure Sold Waste Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 11,893 11,169 11,169 11,392 11,510		- (86) 717 1.449 1.134 3.795 728		- 1,294 753 918 614 4,493 728 42,695 20,954 17,760 12,600 1,000 2,000	93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180 1,046 2,092 2,197 - 2,197	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm weler Infrastructure Electrical Infrastructure Solid Waste Infrastructure Solid Waste Infrastructure Rail Infrastructure Coastal Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment	7	294 2,219 792 1,050 4,434 11,683 39,885 27,671 14,306 14,306 2,452 509 2,960 9,086	207 2,410 785 8555 4,587 11,683 86,285 3,019 33,266 16,377 16,377 2,498 14,117 14,117 8	121 121 121 121 121 121 121 121 121 121		- (86) 717 1,449 1,134 3,795 728 4,5,310 24,523 4,023 20,519 16,000 700 700 700 1,400	- (86) 717 1,449 1,134 3,795 728	1,294 7533 918 614 4,493 728 728 42,695 20,954 17,760 12,600 10,000 20,000 2,100 2,100	- 993 774 990 67 5,320 728	9228001,021772811,0217281100100000000000000000000000000000
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY'- PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Storm water Infrastructure Storm water Infrastructure Santation Infrastructure Santation Infrastructure Santation Infrastructure Clectrical Infrastructure Rail Infrastructure Community Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invor-revenue Generating Invor-revenue Generating Investment properties Operational Buildings Housing Other Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 11,893 11,169 11,169 11,392 11,510		- (86) 717 1.449 1.134 3.795 728		- 1,294 753 918 614 4,493 728 42,695 20,954 17,760 12,600 1,000 2,000	93 774 990 67 5,320 728 37,286 21,917 3,341 18,576 13,180 1,046 2,092 2,197 - 2,197	922 800 1,021 19 11,211 728 2,942 22,944 13,472 13,773
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm weler Infrastructure Electrical Infrastructure Solid Waste Infrastructure Solid Waste Infrastructure Rail Infrastructure Coastal Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment	7	294 2,219 792 1,050 4,434 11,683 39,885 27,671 14,306 14,306 2,452 509 2,960 9,086	207 2,410 785 8555 4,587 11,683 86,285 3,019 33,266 16,377 16,377 2,498 14,117 14,117 8	121 121 121 121 121 121 121 121 121 121		- (86) 717 1,449 1,134 3,795 728 4,5,310 24,523 4,023 20,519 16,000 700 700 700 1,400	- (86) 717 1,449 1,134 3,795 728	1,294 7533 918 614 4,493 728 728 42,695 20,954 17,760 12,600 10,000 20,000 2,100 2,100	- 993 774 990 67 5,320 728	9228001,021772811,0217281100100000000000000000000000000000
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Slorm water Infrastructure Electrical Infrastructure Solet Waste Infrastructure Sanitation Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Saests Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Righs Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 		- (86) 717 1.449 1.134 3.795 728	(65) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519 16,000 700 700 700 700 700 700 700 700 700	- 1,294 753 918 614 4,493 728 42,695 20,984 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Storm water Infrastructure Electrical Infrastructure Solar Waste Infrastructure Sanitation Infrastructure Sanitation Infrastructure Coastal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Infrastructure Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals	7	294 2,219 792 1,050 4,434 11,693 39,285 39,285 27,671 14,306 2,452 509 2,960 9,066 9,066 554 554	207 2,410 785 8555 4,587 11,683 36,285 3,019 33,266 16,377 16,377 2,426 73 2,488 14,117 14,117 8	12.704 685 718.8 4,850 11.693 2.66,000 3.262 23.338 11.169 1.352 1.571 1.352 1.581 1.581 1.581 1.581 1.7510		- (86) 717 1,449 1,134 3,795 728 4,5,310 4,023 20,519 16,000 700 700 1,400	(86) 717 1,449 1,134 3,795 728 4,023 20,519 16,000 7000 7000 7,000 1,400 2,100 2,100	- 1,294 753 918 614 4,493 728	- 93 774 990 67 5,320 728	922 800 1,021 19 11,211 728 43,684 22,994 3,491 19,412 13,773 1,093 1,093 1,093 2,186 2,296 2,299 2,299
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Storm water Infrastructure Solow Waste Infrastructure Solow Waste Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Information and Information	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 		- (86) 717 1.449 1.134 3.795 728	(65) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519 16,000 700 700 700 700 700 700 700 700 700	- 1,294 753 918 614 4,493 728 42,695 20,984 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	922 800 1,021 19 11,211 728 2,904 3,491 19,412 13,773 - - - - - - 13,773 1,093 1,093 2,166 - - - 2,295 - - - - - - - - - - - - - - - - - - -
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY'- PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Slorm water Infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Rail Infrastructure Costal Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Righs Intansport Assets Land Zoo's, Marine and Non-biological Animals Mature Immebre	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 		- (86) 717 1.449 1.134 3.795 728	(65) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519 16,000 700 700 700 700 700 700 700 700 700	- 1,294 753 918 614 4,493 728 42,695 20,984 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	922 800 1,021 19 11,211 728 2,904 3,491 19,412 13,773 - - - - - - 13,773 1,093 1,093 2,166 - - - 2,295 - - - - - - - - - - - - - - - - - - -
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Solat Waste Infrastructure Solat Waste Infrastructure Rail Infrastructure Cosstal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Servitudes Licences and Rights Intangible Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mabure Immetire Living Resources	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		- 121 121 2,704 685 718 4,850 11,693		- (86) 717 1.449 1.134 3.795 728	- (86) 717 1,449 1,134 3,795 728	- 1,294 753 918 614 4,493 728 42,695 20,954 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	- 92 800 1,021 728 19 11,211 728
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY'- PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Slorm water Infrastructure Electrical Infrastructure Santation Infrastructure Santation Infrastructure Rail Infrastructure Costal Infrastructure Rail Infrastructure Costal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Righs Intansport Assets Land Zoo's, Marine and Non-biological Animals Mature Immebre	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 718 4,850 11,893 		- (86) 717 1.449 1.134 3.795 728	(65) 717 1,449 1,134 3,795 728 45,310 24,542 4,023 20,519 16,000 700 700 700 700 700 700 700 700 700	- 1,294 753 918 614 4,493 728 42,695 20,984 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	- 922 800 1,021 19 11,211 728 2,904 3,491 13,472
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads Infrastructure Storm water Infrastructure Electrical Infrastructure Solat Waste Infrastructure Solat Waste Infrastructure Rail Infrastructure Cosstal Infrastructure Information and Communication Infrastructure Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Investment properties Operational Buildings Housing Other Assets Servitudes Licences and Rights Intangible Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mabure Immetire Living Resources	7	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		- 121 121 2,704 685 718 4,850 11,693		- (86) 717 1.449 1.134 3.795 728	- (86) 717 1,449 1,134 3,795 728	- 1,294 753 918 614 4,493 728 42,695 20,954 17,760 12,600 1,000 2,000	- 93 774 990 67 5,320 728	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY'- PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roads infrastructure Storm water Infrastructure Solor water Infrastructure Solor Water Infrastructure Santation Infrastructure Santation Infrastructure Clectrical Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Invor-revenue Generating Invos-revenue Generating Investment properties Operational Buildings Housing Other Assets Servitudes Licences and Rights Intangible Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mature Immeture Living Resources TOTAL EXPENDITURE OTHER ITEMS Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex Renewal and upgrading of Existing Assets as % of total capex	7			- 121 2,704 685 718.4 4,850 11,693		- (86) 717 1,449 1,134 3,795 728		- 1,294 753 918 614 4,493 728 42,695 20,954 17,760 12,600 1,000 2,000	93 774 990 67 5,320 728	
Biological or Cultivated Assets Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Living Resources TOTAL ASSET REGISTER SUMMARY - PPE (WDV) EXPENDITURE OTHER ITEMS Depreciation Repairs and Maintenance by Asset Class Roods Infrastructure Storm water Infrastructure Storm water Infrastructure Bedrical Infrastructure Rail Infrastructure Rail Infrastructure Rail Infrastructure Constal Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Information and Communication Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servibudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mature Living Resources TOTAL EXPENDITURE OTHER ITEMS Renewal and upgrading of Existing Assets as % of total capex	7 3	294 2,219 792 1,050 4,434 11,693 30,229 2,558 27,671 14,306		121 2,704 685 788 4,850 11,633 14,850 12,850		- (86) (86) 717 1,449 1,1344 3,795 728 45,310 24,542 4,023 20,519 16,000		1,294 753 918 614 4,493 728 2,995 2,995 1,000 2,000 2,000 2,000 2,000 1,	- 93 93 774 990 67 5,320 728	

Explanatory notes to Table A9 - Asset Management

- 1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2. National Treasury has recommended that municipalities should allocate at least 40 per cent of their capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 9.8 per cent of PPE.
- 3. The following graph provides an analysis between depreciation and operational repairs and maintenance over the MTREF. It highlights the Municipality's strategy to address the maintenance backlog.

Table 23 MBRR Table A10 - Basic Service Delivery Measurement

KZN226 Mkhambathini - Table A10 Basic service delivery measurement

KZN226 Mkhambathini - Table A10 Basic service delivery measu Description	Ref	2020/21	2021/22	2022/23	Cı	urrent Year 2023/2	24	2024/25 Mediu	m Term Revenue Framework	& Expenditure
Description	IXEI	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water: Piped water inside dwelling		_	_	_	_	_	_	_	_	_
Piped water inside yard (but not in dwelling)		-	-	-	-	-	_	-	_	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	_	_	_	-		-	-	-
Minimum Service Level and Above sub-total Using public tap (< min.service level)	3	-	-	-	-	_	_	_	_	_
Other water supply (< min.service level)	4	-	-	-	-	-	_	-	_	-
No water supply		-	-	-	-	-		-	_	_
Below Minimum Service Level sub-total Total number of households	5	-		-		-			-	-
	"	_	_	_	_	- 1	_	_	_	_
Sanitation/sewerage: Flush billet (connected to sewerage)					_	_	_			
Flush toilet (with septic tank)		_	_	_	_	_	_	_	_	_
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level) Minimum Service Level and Above sub-total		-	-			-			-	_
Bucket toilet		-	_	_	_	_	_	_	_	_
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-		-	_	-		-	-	-
Below Minimum Service Level sub-total Total number of households	5	-				_		-	-	-
	"	_	_	_					_	_
Electricity (at least min.service level)		_	_	_	_	_	_	_	_	
Electricity (ariesatriminservice level)		_	_	_						
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level) Other energy sources		-	-	-	_	-	-	_	_	-
Below Minimum Service Level sub-total		-	-	-	-	-	_	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
Minimum Service Level and Above sub-total		-	-	-	-	-	-	_	-	-
Removed less frequently than once a week Using communal refuse dump		_	_	_	_		_	_	_	_
Using own refuse dump		-	-	-	-	-	_	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal Below Minimum Service Level sub-total						-			-	-
Total number of households	5	-	_	_		-		_	-	_
	\vdash									
Households receiving Free Basic Service Water (6 kilolitres per household per month)	7		_			_	_	_		
Sanitation (free minimum level service)		_	_	_	_	_	_	_	-	_
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements Cost of Free Basic Services provided - Formal Settlements (R'000)	+	-				-				-
Water (6 kilolitres per indigent household per month)		_	_	_	_	-	_	_	_	_
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households) Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	_	_	_	_	_	-	_
Total cost of FBS provided Total cost of FBS provided	8	-				_			-	
Highest level of free service provided per household	Τ								T	
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month) Sanitation (Rand per household per month)		-	-	_	-	_	-	-	_	_
Electricity (kwh per household per month)		_	_	_	_	_	_	_	_	_
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue_cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		-	-	-	-	-	-	_	-	-
Property rates exemptions, reductions and rebates and impermissable values in										
excess of section 17 of MPRA)		(4,713)	(3,712)	(5,177)	(3,618)	(3,618)	(3,618)	(5,470)	(5,722)	(5,985)
Water (in excess of 6 kilolitres per indigent household per month) Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	_
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	_	_		_	_	_	_	_
Refuse (in excess of one removal a week for indigent households)		_	_	_	_	_	_	_	_	_
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other Total revenue cost of subsidised services provided		(4,713)	(3,712)	(5,177)	(3,618)	(3,618)	(3,618)	(5,470)	(5,722)	(5,985)

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

2 Part 2 - Supporting Documentation

2.1 Overview of the annual budget process

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

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the Mayor.

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

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

2.1.1 Budget Process Overview

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

The Mayor tabled in Council the required the IDP and budget time schedule in August 2021. Key dates applicable to the process were noted and used in the compilation of the IDP and Budget process.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process:
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2022/23 MTREF, based on the approved 2021/22 MTREF, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2022/23 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2022/23 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2023/24 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 112 have been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The municipality conducted public participation from 06 to 12 April 2024 on the Draft 2024/25 MTREF as tabled before Council on 31 March 2024 for the community to provide its comments on the draft budget before it is approved by Council as final document in May 2024.

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

Ward Committees were utilised to facilitate the community consultation process started in April 2024. The date of this meeting will be advertised in the local media. The following notice will be published in the local media:

2.2 Overview of alignment of annual budget with IDP

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

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

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

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

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (PGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPIs);
- Accelerated and Shared Growth Initiative (ASGISA);
- National 2014 Vision;
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP, but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's five strategic objectives for the 2015/16 MTREF and further planning refinements that have directly informed the compilation of the budget:

Table 15 IDP Strategic Objectives

	2024/25 Financial Year		2024/25 MTREF
1.	The provision of quality basic services and infrastructure	1.	Provision of quality basic services and infrastructure
2.	Acceleration of higher and shared economic growth and development	2.	Economic growth and development that leads to sustainable job creation
3.	Fighting of poverty, building clean, healthy, safe and sustainable communities	3.1	Fight poverty and build clean, healthy, safe and sustainable communities
		3.2	Integrated Social Services for empowered and sustainable communities
4.	Fostering participatory democracy and adherence to MKHAMBATHINI principles through a caring, accessible and accountable service	4.	Foster participatory democracy and Mk principles through a caring, accessible and accountable service
5.	Good governance, Financial viability and	5.1	Promote sound governance
	institutional governance	5.2	Ensure financial sustainability
		5.3	Optimal institutional transformation to ensure capacity to achieve set objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

- 1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water;
 - o Provide Municipality planning services; and
 - Maintaining the infrastructure of the Municipality.
- 2. Economic growth and development that leads to sustainable job creation by:
 - Ensuring the is a clear structural plan for the Municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
 - Effective implementation of the Indigent Policy;
 - Working with the provincial department of health to provide primary health care services:
 - Extending waste removal services and ensuring effective Municipality cleansing;
 - Ensuring all waste water treatment works are operating optimally;
 - Working with strategic partners such as SAPS to address crime;
 - Ensuring save working environments by effective enforcement of building and health regulations;
 - o Promote viable, sustainable communities through proper zoning; and
 - Promote environmental sustainability by protecting wetlands and key open spaces.
- 3.2 Integrated Social Services for empowered and sustainable communities
 - Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme
- 4. Foster participatory democracy and MKHAMBATHINI principles through a caring, accessible and accountable service by:
 - Optimising effective community participation in the ward committee system; and
 - o Implementing MKHAMBATHINI in the revenue management strategy.
- 5.1 Promote sound governance through:
 - Publishing the outcomes of all tender processes on the municipal website
- 5.2 Ensure financial sustainability through:
 - Reviewing the use of contracted services

- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan
- 5.3 Optimal institutional transformation to ensure capacity to achieve set objectives
 - Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality so as to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the 2024/25 revised IDP, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework:
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2024/25 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

At any given time within government, information from multiple years is being considered; plans and budgets for next year; implementation for the current year; and reporting on last year's performance. Although performance information is reported publicly during the last stage, the performance information process begins when policies are being developed, and continues through each of the planning, budgeting, implementation and reporting stages. The planning, budgeting and reporting cycle can be graphically illustrated as follows:

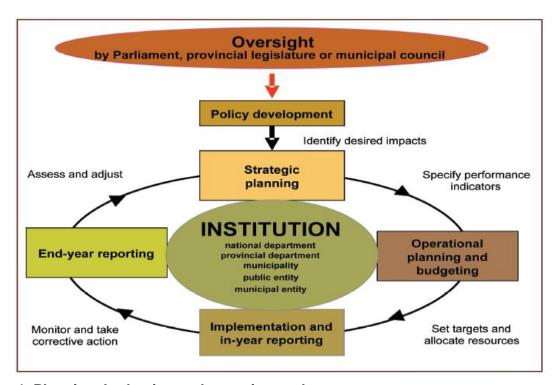


Figure 1 Planning, budgeting and reporting cycle

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting

stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The performance information concepts used by the Municipality in its integrated performance management system are aligned to the *Framework of Managing Programme Performance Information* issued by the National Treasury:

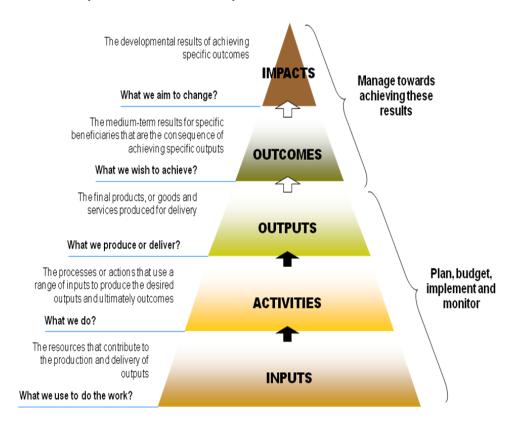


Figure 2 Definition of performance information concepts

Table 165 MBRR Table SA8 - Performance indicators and benchmarks

2.3.1 Performance indicators and benchmarks

SA 10

2.3.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The following financial performance indicators have formed part of the compilation of the 2019/20 MTREF:

Borrowing funding of own capital expenditure measures the degree to which own capital
expenditure (excluding grants and contributions) has been funded by way of borrowing.
The average over MTREF is nil per cent.

2.3.1.2 Safety of Capital

2.3.1.3 Liquidity

- Current ratio is a measure of the current assets divided by the current liabilities and as a
 benchmark the Municipality has set a limit of 1, hence at no point in time should this ratio
 be less than 1. For the 2024/25 MTREF the current ratio is 2.6 in the 2024/25 financial
 year and 4.5 and 5,.2 for the two outer years of the MTREF. These are only estimates at
 this stage
- The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to extinguish or retire its current liabilities immediately. Ideally the municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations.

2.3.1.4 Revenue Management

 As part of the financial sustainability strategy, an aggressive revenue management framework is going to be implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection. For this purpose and exercise with Trans Union has commenced.

2.3.1.5 Creditors Management

The Municipality managed to ensure that creditors are settled within the legislated 30 days
of invoice.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The following budget-related policies have been approved by Council, or have been reviewed or amended and/or are currently being reviewed/amended in line

with National Guidelines and other legislation. The policies are opened for inspection and comment and the final copies will be tabled when the budget is adopted in May 2024.

- 2.4.1 Budget Policy
- 2.4.2 Supply Chain Management Policy
- 2.4.3. Property Rates Policy
- 2.4.4 Tariff Policy
- 2.4.5 Credit Control & Debt Collection Policy
- 2.4.6 Subsistence & Travel Policy
- 2.4.7 Leave Policy
- 2.4.8 Virement Policy
- 2.4.9 Cash Management and Investment Policy
- 2.4.10 Overtime Policy
- 2.4.11 Budget policy
- 2.4.12 Banking Policy
- 2.4.12 Indigent Policy

2.5 Councillor and employee benefits

Table 26 MBRR SA22 - Summary of councillor and staff benefit

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Cı	rrent Year 2023/	24	2024/25 Mediur	n Term Revenue Framework	& Expenditure
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Councillors (Political Office Bearers plus Other)	1	A	В	С	D	E	F	G	Н	ı
Basic Salaries and Wages Pension and UIF Contributions		-	-	6,003	6,614	6,614 -	6,614 -	6,879	7,195 -	7,519 -
Medical Aid Contributions Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	286	715	715	715	743	778	813
Housing Allowances Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors % increase	4	-	-	6,288	7,329 16.6%	7,329	7,329 -	7,622 4.0%	7,973 4.6%	8,332 4.5%
Senior Managers of the Municipality	2									
Basic Salaries and Wages Pension and UIF Contributions		2,522 39	4,236 44	3,849	4,818 66	4,818 66	4,818 66	4,664	4,879	5,098
Medical Aid Contributions Overtime		-	360	-	47	47	47	-	-	-
Performance Bonus		-	-	37	145	145	145	-	-	-
Motor Vehicle Allowance Cellphone Allowance	3	105 112	120 343	120 222	102 92	102 92	102 92	120 320	126 335	131 350
Housing Allowances Other benefits and allowances	3	- 4	- 145	- 860	16 6	16 6	16 6	- 360	- 377	_ 394
Payments in lieu of leave	"	-	- 143	-	143	143	143	-	-	-
Long service awards Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Scarcity Acting and post related allowance		_	-	-	_	_	-	-	-	-
In kind benefts Sub Total - Senior Managers of Municipality		2.782	5,248	5,089	5,434	- 5,434	5,434	- 5,464	- 5,716	- 5,973
% increase	4	2,702	88.7%	(3.0%)	6.8%	-	-	0.5%	4.6%	4.5%
Other Municipal Staff Basic Salaries and Wages		28.030	30.425	30.072	29.449	29.449	29.449	38.076	44.683	46.672
Pension and UIF Contributions		4,619	5,231	5,616	5,218	5,218	5,218	6,847	7,249	7,575
Medical Aid Contributions Overtime		1,882 365	2,162 561	2,404 718	2,239 861	2,239 861	2,239 861	2,581 946	2,699 989	2,821 1,034
Performance Bonus Motor Vehicle Allowance	3	2,210 536	2,745 811	2,209 564	2,567 165	2,567 165	2,567 165	3,389 360	3,586 502	3,747 525
Cellphone Allowance	3	49	2	137	67	67	67	-	335	350
Housing Allowances Other benefits and allowances	3	215 13	222 14	233 16	419 12	419 12	419 12	148 20	155 398	162 416
Payments in lieu of leave	-	1,277	1,529	1,794	1,991	1,991	1,991	1,249	1,307	1,365
Long service awards Post-retirement benefit obligations	6	173 986	250 1,893	380 (196)	947 85	947 85	947 85	554 -	580 -	606 -
Entertainment Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		79	-	-	235	235	235	-	-	-
In kind benefts Sub Total - Other Municipal Staff		40,433	45,845	43,945	44,256	44,256	44,256	54,171	62,484	65,273
% increase	4		13.4%	(4.1%)	0.7%	-	-	22.4%	15.3%	4.5%
Total Parent Municipality	-	43,215	51,093 18.2%	55,323 8.3%	57,020 3.1%	57,020 -	57,020 -	67,257 18.0%	76,172 13.3%	79,577 4.5%
Board Members of Entities										
Basic Salaries and Wages Pension and UIF Contributions		_	-	-	-	_	_	-	-	-
Medical Aid Contributions Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	_	-	_	-	-
Motor Vehicle Allowance	3					_				-
	3	-	-	-	-	_	_	-	-	
Cellphone Allowance Housing Allowances	3	-	-	-	-	- -	- -	-	- -	-
Cellphone Allowance	3	-	-	-	-	- - - -	-	-	-	-
Celiphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave	3	- - - -	- - - -	- - - -	- - - -	- - -	- - - -		- - - -	- - - -
Celiphone Alowance Housing Alowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-retirement benefit obligations	3	- - - - -	- - - - -	-	- - - - -	- - - - -	- - - -		- - - - -	- - - - -
Celphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments In lieu Of leave Long service awards Foest-referement beneft obligations Entertainment	3 3 3	- - - - -	- - - - -	- - - - -	- - - - -	- - -	- - - - -		- - - - -	- - - - - - -
Celphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments in lieu of leave Long service awards Post-referement benefit obligations Entertainment Scardly Adding and post related allowance	3 3 3	- - - - - -	- - - - - -	- - - - - - -	- - - - - -	- - - - -	- - - - - -		-	- - - - - - -
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Celphone Allowance Housing Allowances Other benetts and allowances Board Fees Payments in lieu of leave Long services awards Post-referement benefit obligations Entertainment Scarcity Acting and post related allowance in kind benefits Sub Total - Board Members of Entities Wincrease	3 3 3	- - - - - -	- - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - -	- - - - - - -	- - - - - - - - - -	- - - - - - - - - - -	- - - - - - - - -
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Celphone Allowance Housing Allowances Other benefits and allowances Board Fees Payments In list of leave Long service awards Post-referement lend foliations Entertainment Scarcily Adding and post related allowance In India	3 3 3	- - - - - -	- - - - - - - - - - - - - -	- - - - - - - - - - -	- - - - - - - - - - - - - - - - - - -	- - - - - - -	- - - - - - - - - - - - - - - - - - -	-	- - - - - - - - - - -	- - - - - - - - -
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Celiphone Allowance Housing Allowances Other benetis and allowances Dear Fees Payments in lieu of leave Long service awards Post-referement benefit obligations Entertainment Scarcity Acting and post related allowances in kind benefits Sub Total - Board Members of Entities Sub Total - Board Members of Entities Sanior Managers of Entities Sanior Managers of Entities Basic Salaries and Valugs Pensison and UIF Contributions Morb Vehicle Allowance Housing Allowances Housing Allowance Housing Allowa	3 3 3 6									
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Celiphone Allowance Chousing Allowances Cher benetis and allowances Cher benetis and allowances Board Fees Payments in leu of leave Long service awards Post-referement benefit obligations Entitiasment Scarcily Acting and post related allowance is tand banefit Sub Total - Board Members of Entities Sub Total - Board Members of Entities Sanior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Modri Vehicle Allowance Long service awards Cher benefits and allowance Celiphone Allowance Chotspring Allowance Congress of the Contributions Cher benefits and allowances Cher benefits and allowances Cher benefits and allowance Entitainment Scarcily Acting and post related allowance In India Dentities Basic Salaries and Wages Pension and UIF Contributions Medical AI Contributions Modry Vehicle Allowance	3 3 3 3 6 4 4 4 3 3 3 3 3 6									
Celiphone Allowance Chousing Allowances Other benetts and allowances Dear Fees Payments in lieu of leave Long service awards Post-referement benefit obligations Entertationnest Scarcity Acting and post related allowances in kind benefits Sub Total - Board Members of Entities Swin for Managers of Entitles Basic Salvies and Wages Pension and UIF Contributions Most Vehicle Allowance Celiphone Allowance Housing Allowances Overtime Performance Borus Most Vehicle Allowance Celiphone Allowance Housing Allowances Destructions Payments in lieu of leave Long services awards Post-referement benefit obligations Entertationnest Scarcity Scarcity Scarcity Scarcity Scarcity Scarcity Chief Steff of Entities Basic Salvies and Wages Pension and UIF Contributions Overtime Chief Steff of Entities Basic Salvies and Wages Pension and UIF Contributions Overtime Performance Borus Motz Vehicle Allowance Other Steff of Entities Basic Salvies and Wages Pension and UIF Contributions Motz Vehicle Allowance Lordphone Allowance	3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3									
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Celiphone Allowance Chousing Allowances Cher benetis and allowances Cher benetis and allowances Payments in leu of leave Long service awards Post-referent benefit obligations Entirtument Soarchy Acting and post related allowance in trad benefit Sub Total - Board Members of Entities Sub Total - Board Members of Entities Sanior Managers of Entities Basic Salaries and Wages Pension and UIF Contributions Modera Ald Contributions Overfitte Performance Bonus Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance Chousing Allowance Cher benefits and allowances Cher benefits and allowances Cher benefits and allowances Entertainment Soarchy Acting and post related allowance Introduced Introduced Sanior Salaries and Wages Pension and UIF Contributions Medical AC Contributions Medical AC Contributions Medical AC Contributions Medical AC Contributions Celiphone Allowance	3 3 3 6 4 4 3 3 3 3 3 3 3 3									
Celiphone Allowance Chosing Allowances Cher benetis and allowances Cher benetis and allowances Payments in leu of leave Long service awards Posts referement benefit obligations Entertainment Scarcity Acting and post related allowance in land benefit Sub Total - Board Members of Entities Sub Total - Board Members of Entities Sanior Managers of Entities Sanior Managers of Entities Basic Salaries and Walges Pension and UIF Contributions Motor Vehicle Allowance Celiphone Allowance Celiphone Allowance Celiphone Allowance Cher benefit and allowances Cher benefits and allowances Cher benefits and allowances Cher benefits and allowances Cher benefit and allowances Cher benefit and allowances Cher benefit and allowances Cher Staff of Entities Basic Salaries and Vileges Pension and UIF Contributions Medical Ad Contributions Overtime Performance Bonus Medical Ad Contributions Overtime Other Staff of Entities Basic Salaries and Vileges Pension and UIF Contributions Overtime Performance Bonus Medical Ad Contributions Overtime Other Staff of Entities Union Salaries and Salaries Other benefits and allowances Other benefits and allowances Other benefits and allowances Other benefits and allowances Other Desirations and solaries Observations and other and collegations	3 3 3 6 4 4 3 3 3 3 3 3 3 3									
Celiphone Allowance Chosing Allowances Cher benetis and allowances Dear Fees Payments in leu of leave Long service awards Posts referement benefit obligations Entertainment Scarcity Acting and post related allowance in two beanetis Sub Total - Board Members of Entities Sub Total - Board Members of Entities Sanior Managers of Entities Sanior Managers of Entities Basic Salaries and Valuges Pension and UIF Contributions Moderal Allowance Celiphone Allowance Celiphone Allowance Celiphone Allowance Cher benefits and allowances Entertainment Sauroly Acting and post related allowance In lead of the Contributions Medical All Contributions Overtime Performance Bonus Medical Allowance Celiphone Allowance Cher benefits and allowances Other Staff of Entities Basic Salaries and Valges Pension and UIF Contributions Overtime Performance Bonus Medical Allowance Celiphone Allowance Cher benefits and allowances Other benefits and allowances Other benefits and allowances Cher benefits and allowance Contributions Cher benefits and a	3 3 3 3 3 6 4 4 3 3 3 3 3 3 3									
Celiphone Allowance Chousing Allowances Cher benetts and allowances Cher benetts and allowances Dear Fees Payments in lieu of leave Long service awards Post-referement benefic obligations Entertainment Scarcity Acting and post related allowances in kind benetits Sub Total - Board Members of Entities W increase Senior Managers of Entities Basic Salaries and Villages Pension and UIF Contributions Modre Vehicle Allowance Celiphone Allowance Long-service and allowances Payments in lieu of leave Long-service awards Post-referement benefic obligations Entertainment Scarcity Sub Total - Senior Managers of Entities W increase Chief Senior Managers of Entities W increase Chief Senior Managers Scarcity Cher Senior Managers of Entities W increase Chief Senior Managers of Entities W increase Chief Senior Managers of Entities W increase Pension and UIF Contributions Modre Vehicle Allowance In Increase Pension and UIF Contributions Modre Vehicle Allowance Chiefphone Allowance Housing Allowances Cher Staff of Entities Managers Housing Allowance Colliphone Allowance Housing Allowance Housing Allowance Colliphone Allowance Housing Allowance Payments in lieu of leave Long service awards Post-referement benefic obligations Entertainment Entertainment	3 3 3 3 3 6 4 4 3 3 3 3 3 3 3									
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Celiphone Allowance Housing Allowances Other benefits and allowances Other benefits and allowances Dear Fees Payments in lieu of leave Long service awards Posit-reforment benefit obligations Entertainment Search	3 3 3 3 3 6 4 4 3 3 3 3 3 3 3									

TOTAL SALARY, ALLOWANCES & BENEFITS
% increase
TOTAL MANAGERS AND STAFF

4 5,7

43,215 43,215

51,093 18.2% 51,093

55,323 8.3% 49,034

57,020 3.1% 49,690

57,020 -49,690

57,020 -49,690 67,257 76,172 18.0% 13.3% 59,635 68,199 79,577 4.5% 71,246

Table 27 MBRR SA23 - Salaries, allowances and benefits (political office bearers/councillors/ senior managers)

KZN226 Mkhambathini - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref		Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum		No.		1.				2.
Councillors	3							
Speaker	4		820,338.00	-	53,096.00	_	-	873,434
Chief Whip			-	-	-	_	-	_
Executive Mayor			820,338.00	-	53,096.00	_	_	873,434
Deputy Executive Mayor			466,546.00	-	53,096.00	_	_	519,642
Executive Committee			-	_	-	_	_	_
Total for all other councillors			4,771,810.00	_	584,062.00	_	_	5,355,872
Total Councillors	8	-	6,879,032	-	743,350			7,622,382
	_							
Senior Managers of the Municipality	5							
Municipal Manager (MM)			1,068,294	103,988	272,866	89,025		1,534,172
Chief Finance Officer			911,756	120,000	81,525	75,980		1,189,261
Strat Manager: Corporate Services			894,713	120,000	81,525	74,559		1,170,798
Manager Community			894,713	120,000	81,525	74,559		1,170,798
Strategic Manager Technical			894,713	120,000	81,525	74,559		1,170,798
								-
List of each offical with packages >= senior manager								
Manager PMU			552,553	-	189,971	46,046		788,571
Manager Development and Planning			539,583	-	119,250	44,965		703,798
Manager LED/ Tourism			490,758	-	161,853	40,896		693,507
Manager HR			539,583	-	119,250	44,965		703,798
Manager Finance			502,544	-	103,450	39,001		644,995
Manager SCM			502,544	-	139,469	41,879		683,892
								_
								_
								_
								_
								_
								-
Total Carian Management of the Municipality	0.40		7 704 755	502.000	4 422 244	CAC 425		- 40 454 200
Total Senior Managers of the Municipality	8,10		7,791,755	583,988	1,432,211	646,435		10,454,388
A Heading for Each Entity	6,7							
List each member of board by designation								
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								_
								-
								-
								-
	3	1	1					
Total for municipal entities	8.10		_	_	_	_		
Total for municipal entities TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE	8,10	_	_	_	_	_		

Table 28 MBRR SA24 – Summary of personnel numbers

KZN226 Mkhambathini - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref		2022/23		Cu	rrent Year 2023	/24	Bu	dget Year 2024	/25
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		14	-	14	14	-	14	14	-	14
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	5	-	5	5	-	5	5	-	5
Other Managers	7	6	6	-	6	6	-	6	6	-
Professionals		56	46	9	58	48	9	65	54	11
Finance		11	11		12	12	-	12	12	-
Spatial/town planning		1	1	-	1	1	-	1	1	-
Information Technology		1	1	-	2	2	-	2	2	i –
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	_	_	-	-	-
Water		-	-	-	-	-	_	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	_	-	-	-	-
Other		43	33	9	43	33	9	50	39	11
Technicians		-	-	-	-	-	_	-	-	-
Finance		-	_	_	_	_	_	-	_	-
Spatial/town planning		-	_	_	_	_	_	_	_	_
Information Technology		_	_	_	_	_	_	_	_	_
Roads		_	_	_	_	_	_	_	_	_
Electricity		_	_	_	_	_	_	_	_	_
Water		_	_	_	_	_	_	_	_	_
Sanitation		_	_	_	_	_	_	_	_	_
Refuse		_	_	_	_	_	_	_	_	_
Other		_	_	_	_	_	_	_	_	_
Clerks (Clerical and administrative)		36	36	_	40	40		40	42	42
Service and sales workers		_	_	_	_	_	_	_		_
Skilled agricultural and fishery workers		_	_	_	_	_	_	_	_	_
Craft and related trades		_	_	_	_	_	_	_	_	_
Plant and Machine Operators		_	_	_	_	_	_	_	_	_
Elementary Occupations		_	_	_	_	_	_		_	_
TOTAL PERSONNEL NUMBERS	9	117	88	28	123	94	28	130	102	72
% increase	٦Ť				5.1%	6.8%	-	5.7%	8.5%	157.1%
Total municipal employees headcount	6, 10	_	_	_	_	_	_	_	_	_
Finance personnel headcount	8, 10		_	_	_	_	_	_	_	_
Human Resources personnel headcount	8, 10				_	_			_	_

Monthly targets for revenue, expenditure and cash flow Table 29 MBRR SA25 - Budgeted monthly revenue and expenditure

KZN226 Mkhambathini - Supporting Table SA25 Budgeted monthly revenue and expenditure

National Control of the Nation	Ref						Budget Ye	ar 2024/25						Medium Ter	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		57	57	57	57	57	57	57	57	57	57	57	57	680	711	743
Sale of Goods and Rendering of Services		46	46	46	46	46	46	46	46	46	46	46	46	556	582	608
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-											-			
Interest earned from Current and Non Current Assets		269	269	269	269	269	269	269	269	269	269	269	269	3,224	3,372	3,524
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		Τ.	Ξ.	Τ.	T.	Τ.	Τ.	T.,	Ξ.	T.,	Τ.	T.	-			
Rental from Fixed Assets		26	26	26	26	26	26	26	26	26	26	26	26	314	328	343
Licence and permits		690	690	690	690	690	690	690	690	690	690	690	690	8,279	8,660	9,050
Operational Revenue		32	32	32	32	32	32	32	32	32	32	32	32	384	402	420
Non-Exchange Revenue		0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	0.050	04.077		
Property rates		2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	2,656	31,877	33,344	34,844
Surcharges and Taxes		- 0	-	-	-	-	-	-	-	-	-	-	-	_	-	-
Fines, penalties and forfeits		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Licences or permits								-						405.000	-	-
Transfer and subsidies - Operational		8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	105,999	104,573	103,854
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	[-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	_	-
Other Gains Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and con	J	12,610	12,610	12.610	12.610	12.610	12,610	12,610	12,610	12,610	12,610	12,610	12,610	151,315	151,974	153,388
Expenditure		12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	12,010	131,313	101,014	100,000
Employee related costs		5,239	5,239	5,239	5,239	5,239	5,239	5,239	5,239	5,239	5,239	5,239	5,239	62,865	65.734	68,669
Remuneration of councillors		635	635	635	635	635	635	635	635	635	635	635	635	7,622	7,973	8,332
Bulk purchases - electricity		- 000	-	-	- 000	- 000	-	- 000	-	- 000	- 000	- 000	-	7,022	1,515	0,332
Inventory consumed	1	503	503	503	503	503	503	503	503	503	503	503	503	6.038	5.868	11.493
Debt impairment		953	953	953	953	953	953	953	953	953	953	953	953	11,440	11.966	12,505
Depreciation and amortisation		1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	1,096	13,148	13,753	14,372
Interest		.,	.,	-	-	.,	.,	.,,,,,,	-	-	.,	.,	-	,	-	
Contracted services		3,185	3,185	3,185	3,185	3,185	3,185	3.185	3,185	3.185	3,185	3,185	3.185	38.226	32.841	33.549
Transfers and subsidies		-	-	-,	-	-	-	-	-	-	-	-	-	-		_
Irrecoverable debts written off						_			_				_	_	1 -	_
Operational costs		2,318	2,318	2,318	2,318	2,318	2,318	2,318	2,318	2,318	2,318	2,318	2,318	27.812	29.092	30,401
Losses on disposal of Assets																-
Other Losses		-	_	_	_	-	_	_	-	-	-	_	-	-	_	_
Total Expenditure		13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	13,929	167,152	167,226	179,320
Surplus/(Deficit)	T	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(1,320)	(15,837)	(15,253)	(25,932)
Transfers and subsidies - capital (monetary														[I	
allocations)	[1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	18,159	18,847	20,128
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	L		
Surplus/(Deficit) after capital transfers &		194												l		
contributions		194	194	194	194	194	194	194	194	194	194	194	193	2,322	3,594	(5,804)
Income Tax		-	-	-	-	-	-	-	-	-	- 1	-	-	_	_	_
Surplus/(Deficit) after income tax		194	194	194	194	194	194	194	194	194	194	194	193	2,322	3,594	(5,804)
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		_									-		_			
Surplus/(Deficit) attributable to municipality		194	194	194	194	194	194	194	194	194	194	194	193	2,322	3,594	(5,804)
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-		-	-
Surplus/(Deficit) for the year	1	194	194	194	194	194	194	194	194	194	194	194	193	2,322	3,594	(5,804)

Table 30 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

KZN226 Mkhambathini - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref				-		Budget Ye	ar 2024/25						Medium Ter	m Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - Finance and Administration				12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	36,580	146,320	148,577	149,449
Vote 2 - Finance and Administration2				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services				177	177	177	177	177	177	177	177	177	532	2,127	2,223	2,334
Vote 5 - Community and Social Services2				1	1	1	1	1	1	1	1	1	3	13	13	14
Vote 6 - Energy Sources				970	970	970	970	970	970	970	970	970	2,911	11,643	10,205	11,509
Vote 7 - Road Transport				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development				35	35	35	35	35	35	35	35	35	105	420	439	459
Vote 9 - Sport and Recreation				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other				696	696	696	696	696	696	696	696	696	2,088	8,351	8,735	9,137
Vote 12 - [NAME OF VOTE 1210]				57	57	57	57	57	57	57	57	57	171	685	717	750
Vote 13 - Housing				-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management				-	-	-	-	-	-	-	-	-	-	-	-	_
Vote 15 - Health				-	-	-	-	_	-	-	-	-	-	-	-	_
Total Revenue by Vote		-	-	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	42,390	169,559	170,910	173,652
Expenditure by Vote to be appropriated																
Vote 1 - Finance and Administration				6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	6,043	18,128	72,512	76,566	79,989
Vote 2 - Finance and Administration2				25	25	25	25	25	25	25	25	25	74	296	309	323
Vote 3 - Executive and Council				2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	6,545	26,178	27,344	28,574
Vote 4 - Community and Social Services				1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	1,075	3,226	12,903	13,253	13,853
Vote 5 - Community and Social Services2				946	946	946	946	946	946	946	946	946	2,838	11,353	11,875	12,409
Vote 6 - Energy Sources				844	844	844	844	844	844	844	844	844	2,531	10,124	3,657	3,051
Vote 7 - Road Transport				1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	4,566	18,264	19,104	19,964
Vote 8 - Planning and Development				116	116	116	116	116	116	116	116	116	348	1,392	640	669
Vote 9 - Sport and Recreation				256	256	256	256	256	256	256	256	256	766	3,066	3,242	3,389
Vote 10 - Public Safety				_	_	_	_	_	_	_	_	_	_	_	_	_
Vote 11 - Other				45	45	45	45	45	45	45	45	45	136	544	569	595
Vote 12 - [NAME OF VOTE 1210]				87	87	87	87	87	87	87	87	87	260	1.041	880	921
Vote 13 - Housing				_	_	_	_	_	_	_	_	_	_	_	_	_
Vote 14 - Waste Water Management				_	_	_	_	_	_	_	_	_	_	_	_	_
Vote 15 - Health				26	26	26	26	26	26	26	26	26	77	309	323	338
Total Expenditure by Vote			-	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	39,495	157,981	157,763	164,074
Surplus/(Deficit) before assoc.		-	_	965	965	965	965	965	965	965	965	965	2.894	11,578	13,147	9.578
Income Tax					_								,,,,,	,,,,,	.,	.,
Share of Surplus/Deficit attributable to Minorities				-		-	-	_	-	-	-	_	-	_	_	_
Intercompany/Parent subsidiary transactions				-	_	-	-		-	_	-	_	-	_	_	_
Surplus/(Deficit)	1		_	965	965	965	965	965	965	965	965	965	2.894	11,578	13,147	9,578

Table 31 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

KZN226 Mkhambathini - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref						Budget Ye	ar 2024/25						Medium Ten	m Revenue and I Framework	Expenditure
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration		12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	146,320	148,577	149,449
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	12,193	146,320	148,577	149,449
Internal audit		-	-	-	-	-	-	-	-	-	-	-	_	-	-	-
Community and public safety		178	178	178	178	178	178	178	178	178	178	178	178	2,140	2,236	2,348
Community and social services		178	178	178	178	178	178	178	178	178	178	178	178	2,140	2,236	2,348
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		_	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		_	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		35	35	35	35	35	35	35	35	35	35	35	35	420	439	459
Planning and development		35	35	35	35	35	35	35	35	35	35	35	35	420	439	459
Road transport		_	-	-	-	-	-	-	-	-	-	-	-	-	_	_
Environmental protection		_	_	_	_	_	_	_	_	-	_	_	_	_	_	_
Trading services		1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	12,328	10,922	12,259
Energy sources		970	970	970	970	970	970	970	970	970	970	970	970	11,643	10,205	11,509
Water management		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Waste water management		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Waste management		57	57	57	57	57	57	57	57	57	57	57	57	685	717	750
Other		696	696	696	696	696	696	696	696	696	696	696	696	8,351	8,735	9,137
Total Revenue - Functional		14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	14,130	169,559	170,910	173,652
Expenditure - Functional			10,010	.0,0.0	10,010	10,010	10,010	.0,0.0	10,010	10,010	.0,0.0	10,010				
Governance and administration		8,249	8,249	8,249	8,249	8,249	8,249	8,249	8,249	8,249	8,249	8,249	8,249	98,986	104,219	108,887
Executive and council		2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	2,182	26,178	27,344	28,574
Finance and administration		6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	6,067	72,808	76,876	80,312
Internal audit		-	- 0,001	-	-	- 0,001	-	-		-		-	- 0,00	. 2,000	-	- 00,012
Community and public safety		2,303	2,303	2,303	2.303	2.303	2,303	2.303	2.303	2.303	2.303	2.303	2.302	27.630	28.693	29,988
Community and social services		2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	2,021	24,255	25,128	26,262
Sport and recreation		256	2,021	256	256	256	2,021	2,021	2,021	2,021	256	256	2,021	3,066	3,242	3,389
Public safety		250		_	230		230		230	_	230	250	255	3,000	3,242	3,309
Housing		_		_	_	_	_	_	_	_	_	_	_	_	_	_
Health		26	26	26	26	26	26	26	26	26	26	26	26	309	323	338
Economic and environmental services		1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	1,638	19,656	19,744	20,633
Planning and development		116	116	116	116	116	116	116	116	116	116	116	116	1,392	640	669
Road transport		1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	18,264	19,104	19,964
Environmental protection		- 1,022	1,022	- 1,022	- 1,022	- 1,022	1,022	- 1,022	- 1,022	- 1,022	- 1,022	- 1,022	- 1,022	10,204	10,104	10,004
Trading services		930	930	930	930	930	930	930	930	930	930	930	930	11,165	4,537	3,972
Energy sources		844	844	844	844	844	844	844	844	844	844	844	844	10,124	3,657	3,051
Water management		044	044	-	-	- 044	- 044	- 044	- 044	- 044	- 044	- 044	- 044	10,124	3,007	- 5,051
Waste water management			_	_		_	_	_		_	_	_	_	_	_	_
Waste management		87	- 87	- 87	87	- 87	- 87	- 87	- 87	- 87	- 87	- 87	- 87	1,041	880	921
Other		45	45	45	45	45	45	45	45	45	45	45	45	544	569	595
Total Expenditure - Functional		13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	13,165	157,981	157,763	164,074
Surplus/(Deficit) before assoc.	-	965	965	965	965	965	965	965	965	965	965	965	965	11,578	13,147	9,578
Intercompany/Parent subsidiary transactions		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Surplus/(Deficit)	1	965	965	965	965	965	965	965	965	965	965	965	965	11,578	13,147	9,578

Table 32 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

KZN226 Mkhambathini - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description Description	Ref		Budget Year 2024/25												rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated	1															
Vote 1 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community and Social Services2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	_	-	-	-	-	-	-	-	-	_		_	_	-
Capital multi-year expenditure sub-total	2	- 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Finance and Administration		296	296	296	296	296	296	296	296	296	296	296	296	3,550	1,000	1,000
Vote 2 - Finance and Administration2		-	-	-	-	-	-	-	-	-	-	-	-	-	_	_
Vote 3 - Executive and Council		-	-	-	-	-	-	-	-	- 1	-	-	-	-	_	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	2,638	2,638
Vote 5 - Community and Social Services2		1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	16,227	673	-
Vote 6 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		161	161	161	161	161	161	161	161	161	161	161	161	1,932	-	5,130
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	10,386	12,360
Vote 10 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 1210]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Health		-	-	-	-	-	-	-	-	-	-	-	-	_	_	-
Capital single-year expenditure sub-total	2	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	21,709	14,697	21,128
Total Capital Expenditure	2	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	1,809	21,709	14,697	21,128

Table 33 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

KZN226 Mkhambathini - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref		Budget Year 2024/25											Medium Te	rm Revenue and Framework	Expenditure
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional	1															
Governance and administration		296	296	296	296	296	296	296	296	296	296	296	296	3,550	1,000	1,000
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		296	296	296	296	296	296	296	296	296	296	296	296	3,550	1,000	1,000
Internal audit		-	-	-	-	-	-	-	-	-	-	- ,	_	-	-	-
Community and public safety		1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	1,365	16,377	13,697	14,998
Community and social services		1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	1,352	16,227	3,311	2,638
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	10,386	12,360
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	150	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	_	_	-
Health		-	-	-	-	-	-	-	-	-	-	_	-	-	_	_
Economic and environmental services		161	161	161	161	161	161	161	161	161	161	161	161	1,932	_	5,130
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	_	-
Road transport		161	161	161	161	161	161	161	161	161	161	161	161	1,932	-	5,130
Environmental protection		-	_	-	-	-	-	-	-	-	_	-	_	_	-	_
Trading services		-	-	-	-	-	-	-	-	-	-	-	_	_	5,150	_
Energy sources		_	_	-	-	-	-	_	-	-	-	_	_	_	5,150	_
Water management		_	_	_	-	-	_	_	_	-	_	_	_	_	_	_
Waste water management		_	_	_	-	-	_	_	_	-	_	_	_	_	_	_
Waste management		_	_	_	-	-	_	_	_	-	_	_	_	_	_	_
Other		_	_	_	-	_	_	_	_	-	_	_	_	_	_	_
Total Capital Expenditure - Functional	2	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	1,822	21,859	19,847	21,128
Funded by:																
National Government		1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	18,159	18,847	20,128
Provincial Government		1,515	1,515	1,515	1,515	1,515	- 1,515	1,515	1,515	1,515	1,515	1,515	1,515	10,133	10,047	20,120
District Municipality													_			
Transfers and subsidies - capital (monetary		_	_	_	_	_		_	_	_		_		_		_
allocations) (Nat / Prov Departm Agencies,																
Households, Non-profit Institutions, Private																
Enterprises, Public Corporatons, Higher Educ																
Institutions)		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Transfers recognised - capital		1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	18,159	18,847	20,128
Borrowing		-	_	_	-	_	_	_	-	-	-	_		-		
Internally generated funds		308	308	308	308	308	308	308	308	308	308	308	308	3,700	1.000	1,000
Total Capital Funding	-	1,822	1,822	1.822	1.822	1.822	1,822	1.822	1.822	1.822	1.822	1,822	1,822	21,859		21,128

Table 34 MBRR SA30 - Budgeted monthly cash flow

KZN226 Mkhambathini - Supporting Table SA30 Budgeted monthly cash flow

KZN226 Mkhambathini - Supporting Table SA30 Budg	eted month	lly cash flow	N												
MONTHLY CASH FLOWS						Budget Ye	ar 2024/25						Medium Term Rev	enue and Exper	diture Framework
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	2,524	30,283	33,344	34,877
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	54	54	54	54	54	54	54	54	54	54	54	54	651	681	712
Rental of facilities and equipment	334	334	334	334	334	334	334	334	334	334	334	334	4,008	3,687	3,853
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	8,833	105,999	104,573	103,854
Other revenue	773	773	773	773	773	773	773	773	773	773	773	773	9,282	9,709	10,155
Cash Receipts by Source	12,519	12,519	12,519	12,519	12,519	12,519	12,519	12,519	12,519	12,519	12,519	12,519	150,226	151,995	153,454
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	1,513	18,159	18,847	20,128
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	1	, , ,	,	***	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	** *		,,				**			
Departm Agencies, Households, Non-profit Institutions, Private Enterprises,															
Public Corporatons, Higher Educ Institutions)	_	_	_	_	_	_	_	_	_		_	_	_	_	_
Proceeds on Disposal of Fixed and Intangible Assets	_	_	_	_	_	_	_	_	_		_	_	_	_	_
Short term loans		_	_	_	_	_	_	_	_	_	_	_	_	_	-
Borrowing long term/refinancing	_			_	_	_	_	_	_	_	_	_	_	_	-
Increase (decrease) in consumer deposits	_	_	_	_	_	_	_	_	_	-	_	_	_	_	-
, , ,	_	_		_	_	_	_	_	_	-	-	_		_	_
VAT Control (receipts)	_	-	-	-	-	-	-	-	-	-	-		-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	_	_	_	_	_	_	_	-	_	_	-		-	_	_
Total Cash Receipts by Source	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	14,032	168,385	170,842	173,582
Cash Payments by Type															
Employee related costs	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	5,020	60,237	63,107	65,924
Remuneration of councillors	635	635	635	635	635	635	635	635	635	635	635	635	7,622	7,973	8,332
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	3,903	46,835	40,774	41,658
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	_	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	2,504	30,044	31,426	32,840
Cash Payments by Type	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	12,061	144,738	143,280	148,754
Other Cash Flows/Payments by Type															
Capital assets	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	2,095	25,138	22,648	24,222
Repayment of borrowing	_	_,	_,,,,,	_,,,,,		_	_,	_,	_,	_,	_	_,	_	_	_
Other Cash Flows/Payments	_	_	_	_	_	_	_	-	_	-	_	_	_	_	_
Total Cash Payments by Type	14,156	14,156	14,156	14,156	14,156	14,156	14,156	14,156	14,156	14,156	14,156	14,156	169,876	165,928	172,976
NET INCREASE/(DECREASE) IN CASH HELD	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(124)	(1,491)	4.915	606
Cash/cash equivalents at the month/year begin:	47,911	47,787	47,663	47,538	47,414	47,290	47,166	47,041	46,917	46,793	46,669	46,544	47,911	46,420	51,335
												46.420			

2.6 Annual budgets and SDBIPs - internal departments

In terms of section 53(1)©(ii) the Mayor must take all reasonable steps to ensure that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget.

2.7 Capital expenditure details

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

2.8 Legislation compliance status

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

1. In year reporting

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

2. Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department. Since the introduction of the Internship programme the Municipality has successfully employed and trained 5 interns through this programme and a majority of them were appointed either in Mkhambathini Municipality or other municipalities.

3. Budget and Treasury Office

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

4. Audit Committee

An Audit Committee has been established and is fully functional.

5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2024/25 MTREF in May 2024 directly aligned and informed by the 2024/25 MTREF.

6. Annual Report

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

2.9 Other supporting documents Table 40 MBRR Table SA1 - Supporting detail to budgeted financial performance

Discount				Current Ye	ar 2023/24		2024/25 Mediu	m Term Revenue Framework	& Expenditur
Research Recording Record Recor	Description	Ref						Budget Year +1	
			Budget	Budget	Forecast	outcome	2024/25	2025/26	2026/27
Land Search (1997) Land Property (Insert Contentions and Insert Con	REVENUE ITEMS:				_				
Lass Remain Foregoins (emerglation involutions and marketines and regiments where in accessed action 17 Not Properly Bates (16-100) (16-10	Exchange Revenue	6							
Inhabitation of importantially selected in accessed of entition of a PRANA (1997) and a P			28,468	28,468	28,468	25,430	37,348	39,066	40,8
March Property Rates	rebates and impermissable values in excess of section 17								
International Activity of Control of Contr									(5,9 34,8
Seriods Charges - Exercision Circle Service arranges - Exercision Circle Service arranges - Exercision Circle Service arranges - Exercision Circle Service (200 has per indigent Southeast) per membry Circle Service (200 has per indigent Southeast) per membry Circle Service (200 has per indigent Southeast) per membry Circle Service (200 has per indigent Southeast) per membry Circle Service (200 has per indigent Southeast) Circle Service (200 has per indigent Southeast (200 has per indi			24,030	24,030	24,030	20,931	31,077	33,344	34,0
Less Reviews Frogromy (in access of 18 who per indigent boundarie) per ministry (in the force of the per per indigent boundarie) per ministry (in the force of the per per indigent boundarie) per ministry (in the force of the per per indigent boundarie) per ministry (in the force of the per per indigent boundarie) per indig		6							
Accordancy Acc	Total Service charges - Electricity		-	-	-	-	-	-	
Non-service per recent)	household per month)		_	_	_	_	_	-	
Net Service charges - What Total Grave - What Total Gr									
Series Charles - Mary This Service Adapts - Near Less Reman Freques (Remarks of Ashiothres par Less Remains Remains Freques (Remains of Ashiothres par Less Remains Remain	• •		-					_	
Tool Sorvice charges—Web Law Sorvice (Inserting part oliginary Invested by part mode) Net Service charges—Web Mark Management Tool Sorvice charges—Web Management Sorvice charges—Web Mark Management Tool Sorvice charges—Web Mark Management Sorvice charges—Web Mark Management Sorvice charges—Web Mark Management Sorvice charges—Web Mark Management Sorvice charges—Web Management Sorvice charges—Wate Management Sorvice charges—W		6							
indigen household per month) Not Service charges. "Walk Missessmet Total force charges." Walk Missessmet Total force force of the missessmeth Misses	Total Service charges - Water		-	-	-	-	-	-	
Las Card of Five Basis Sorvice (4 kilolites per indigent household per month) NG Everko changes - Water Management Less Roman Forgage (in access of five seniation service societies than the production of the per service to indigent household) Less Card of Five Basis Sorvice (five seniation service service to indigent household) Less Card of Five Basis Sorvice (five seniation service to indigent household) Less Card of Five Basis Sorvice (five seniation service to indigent household) Less Card of Five Basis Sorvice (five seniation service to indigent household) Less Card of Five Basis Sorvice (five seniation service to indigent household) Net Service changes - Waste Management 6 503 653 653 553 555 655 777 Total rotal resource (five seniation service to indigent household) Net Service changes - Waste Management 6 503 653 653 653 555 555 655 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 555 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 555 777 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555 577 Net Service changes - Waste Management 6 503 653 653 555 555 555			_	_	_	_	_	_	
The Service charges - Water Variant Management									
Service charges. Waster Management Loss Revinance Foregook (in secretary fire sanistation service to indigent households) Not Service charges. Variety Management Loss Revinance Charges. Waster Management Trial from Company of the secretary of the sanistation service to indigent households) Not Service charges. Variety Management Trial from Company of the secretary of the sanistation service to indigent households) Loss Cost of Fire Basis Services (premoved a need to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Loss Cost of Fire Basis Services (premoved annex week to indigent households) Basis Collection and Management 2 34.207 3			-	-				-	-
Total Since Charges - Visita Visita Management service to Indigent Increasability of the Charges - Visita Visita Management service to Indigent Increasability of the Charges - Visita Visita Management of the Charges - V			_	-	-	_	_	_	
Lace Scot of Free Base Services (free sanitation service to Indigen Increases of Free sanitation service to Indigen Increases (Free sanitation service to Indigen Increases (Free sanitation service to Indigen Increases of one removal a week to Indigen Increased (Free Sanitation service) Total and International Program (in access of one removal a week to Indigen Increased (Free Sanitation service) Total and International Program (in access of one removal a week to Indigen Increased (Free Sanitation Sa	Total Service charges - Waste Water Management		-	-	-	-	-	-	
Les Cast of Fire Basis Survices (five sanitation service to indiges in households) Net Service changes. Watel Watel Management Total robot emoral revenue: Total robot emoral robot emoral sevente robot emoral sevente robot emoral robot em	Less Revenue Foregone (in excess of free sanitation								
to indigent households) Net Service charges: Waste Management For indirection recovers Total benti recovers			-	-	-	-	_	-	
Service Authors - Variation Management 0 633 633 535 665 717 1 1 1 1 1 1 1 1	to indigent households)		-	_			_	_	
Total under revorue freezons (in access of one removal a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) Less Cost of Free Basis Province (innerved once a week to indigent housebodie) EXEXINITIES (IEEE) EXEMPLIATE L'ELES: Intelligence Malet costs Basis Salvier and Woges 2 34,267 34,267 34,267 30,268 42,740 44,683 200 100 100 100 100 100 100 100 100 100		١,	-	-	-	-	_	-	
Total budder evenue from Frongenic (in excess of one removal a week to in diggient households) Less Ceal of Fee Basis devices (removed once a week to indiggient households) Less Ceal of Fee Basis devices (removed once a week to indiggient households) EXPENDITURE ITEMS: Items to be a service of the control of the con		6	653	653	653	525	685	717	
to indigent households) Less Cart of Free Basis Services (removed once a week to indigent households) Not Service charges what Management 583 653 653 525 586 777 EXPENDITURE ITEMS: Enabloant Miles of the Management Services (removed once a week to indigent households) Not Verbild Miles on the Management Services (removed once a week to indigent households) EXPENDITURE ITEMS: Enabloant Miles of the Management Services (removed once a week to indigent households) Experison and UIF Corehaboro Overfine Services (removed once a week to indigent households) Motor Verbild Alvanoro 19,244 524 524 524 524 524 524 524 524 524	Total landfill revenue		-	-	-	-	-	-	
Less Cost of Fire Basis Sorvices (Internoved once a week to indigent boundard) Net Service charges. Waste Management 653 653 655 555 525 685 7717 EXPENDITURE ITEMS: Employees Intelligence on Waste Management 2 3,000 500 500 500 500 500 500 500 500 500									
653 653 525 685 717			_	-	_	-	_	-	
Expenditure ITEMS: Employee State State and Winges Basic State's and Winges 1 2 34,267 34,267 34,267 30,885 42,740 44,883 Basic State's and Winges 1 5,284 5,284 5,284 5,584 6,687 7,249 Medical All Contributions 2 286 2,286 2,286 2,183 2,251 2,589 999 Performance Brown All Contributions 2 2712 2,712 2,712 2,315 3,389 3,386 50,000 2 2712 2,712 2,712 2,345 3,389 3,389 50,000 2 2712 2,712 2,712 2,345 3,389 3,389 50,000 2 2712 2,712 2,712 2,345 3,389 3,389 50,000 2 2712 2,712 2,712 2,345 3,389 3,389 50,000 2 2 3 4 49 4 50 100 3,36 3,000 3	to indigent households)		-	-	-				
Employee related costs Basic Stairce and Wileges Person and UIF Contributions See Stair and Wileges Person and UIF Contributions See Stair and Wileges Person and UIF Contributions See Stair and UIF Contributions Person and UIF Contributions See Stair and UIF Contribution See Stair and UIF Contributions See Stair and UIF Contribution See Stair and UIF Contributions See Stair and UIF Contribution See Stair and UIF Contributions See Stair and UIF Contribution See Stair and UIF Contributions See Stair and UIF	พะเ จervice cnarges - Waste Management		653	653	653	525	685	717	7
Employee related costs 2 34,287		ļ							
Basc Salaries and Wages Performance Contributions Medical Ad Combibitions Description and UEC Combibitions Description and Monthastion Descript									
Pension and UIF Contributions 5,284 5,284 5,284 5,84		2	34 267	34 267	34 267	30.895	42.740	44.683	46,6
Set Set Add Set Set Add Set Set Set Set Add Set		-							7,5
Performace Bonus 2712 2712 2712 2346 33.88 35.88									2,8
Motor Vehicle Alowance									1,0 3,7
1434 434 434 511 148 155			267	267	267	546	480	502	
18									3
Payments in leu of leave									1
Post-referement benefit obligations Einstrutionment Scardy Adding and post-related allowance In kind benefits Sub-total Lass: Employees costs capitalised to PPE Total Employee related costs Depreciation and amortisation Depreciation and amortisation Depreciation and amortisation 1 1 12,435 12,435 12,435 9,441 11,804 12,347 Lease amortisation Depreciation and amortisation 1 1 12,643 12,643 12,643 9,913 11,838 12,375 Bulk purchases - electricity Electricity bilds purchases Total bulk purchases 1	Payments in lieu of leave			2,134	2,134		1,249	1,307	1,3
Contracted Services		١,				-		580	(
Cast		4			- 65	-		_	
Ass. Employees costs capitalised to PPE Sub-total 1 49,690 49,690 49,690 44,571 59,835 62,844 Lass: Employees costs capitalised to PPE 1 49,690 49,690 49,690 44,571 59,835 62,844 Depreciation and amortisation Depreciation of Property, Plant & Equipment 12,435 12,435 12,435 9,441 11,804 12,347 Lasse arrorisation 1 12,643 12,643 12,643 9,513 11,830 12,375 Bulk purchases - electricity Electricity Depreciation and amortisation 1 12,643 12,643 12,643 9,513 11,830 12,375 Bulk purchases - electricity Electricity Department	Scarcity		-	-	-	-	-	-	
Sub-total Sub-			235	235	235	656	-	-	
1	sub-total	5	49,690	49,690	49,690	44,571	59,635	62,484	65,2
Depreciation and amortisation Depreciation of Property, Plant & Equipment 12,435 12,435 12,435 2,435 9,441 11,804 12,347 207 207 207 72 27 28 28 207 207 207 72 27 28 28 207 207 207 72 27 28 28 207 20		1	49 690	- 49 690	- 49 690	- 44 571	- 50 635	62 484	65,2
Depreciation of Property, Plant & Equipment Lease amortisation 207 207 207 72 27 28 Capital asset impairment 207 207 207 72 27 28 Capital asset impairment 207 207 207 72 27 28 Capital asset impairment 208 207 207 72 27 28 Capital asset impairment 209 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 72 27 28 Capital asset impairment 200 207 207 207 72 Capital 208 Capital 200 208 Capital 200 209 209 209 209 209 209 209 209 209		l '	43,030	43,030	43,030	44,571	35,033	02,404	03,2
207 207 72 27 28			12 435	12 435	12 435	9 441	11 804	12 347	12,9
Total Depreciation and amortisation 1 12,643 12,643 9,513 11,830 12,375									12,
Sulk purchases	Capital asset impairment		-	-	-	-	-	-	
Bulk purchases 1	Total Depreciation and amortisation	1	12.643	12.643	12.643	9.513	11.830	12.375	12,9
Total bulk purchases				,	,		,		1
Transfers and grants	Electricity bulk purchases		-	-	-	_	-	-	
Cash transfers and grants Non-cash transfers and grants 1	Total bulk purchases	1		-	-	_	_	-	I
Non-cash transfers and grants									
1			-	-	-	-	-	-	
Contracted Services			_	-	-	_	_	-	
11,457 11,571 8,944 9,959 9,983 3,871 4,171 4,171 2,112 2,594 2,861 2,601 2,501 2,601 2,		1	_	-	-	_	_	-	
3,871 4,171 2,112 2,594 2,661			11.457	11.571	11.571	8 944	9 695	9.983	10,4
Total contracted services 29,033 131,519 131,519 118,841 40,726 35,456	Consultants and Professional Services		3,871	4,171	4,171	2,112	2,594	2,661	2,7
Collection costs									23,0 36,2
Collection costs			29,033	101,519	101,519	116,841	40,726	ა0,406	36,2
Audit fees			_	_	_	_	_	-	
24,391 25,942 25,942 23,008 25,355 26,521 Total Operational Costs 1 26,286 27,337 27,337 24,380 27,430 28,892 Repairs and Maintenance by Expenditure Item 8			-	-	-	_	-	-	
24,391 25,942 25,942 23,008 25,355 26,521 Total Operational Costs 1 26,286 27,337 27,337 24,380 27,430 28,892 Repairs and Maintenance by Expenditure Item 8	Audit fees		1 895	1 995	1 995	1 971	2 075	2 171	2,2
Repairs and Maintenance by Expenditure Item 8	Other Operational Costs				25,942	23,008	25,355		27,7
Employee related costs Inventory Consumed (Project Maintenance) Inventory Consumed (Project Maintenance) Inventory Consumed (Project Maintenance) Inventory Consumed	Total Operational Costs	1	26,286		27,937	24,980	27,430		29,9
Employee related costs		8							
Contracted Services	Employee related costs		-	-	-	-	-	-	
Other Expenditure 9 12,919 20,519 - 17,760 18,576 Total Repairs and Maintenance Expenditure 9 12,919 20,519 - 17,760 18,576 Inventory Consumed 28e-Mars-64-92024			12,919	20,519	20,519		17,760	18,576	19,4
Transfer 1997 1	Other Expenditure		_	_	_	_	_	_	
28eMareh 2024	Total Repairs and Maintenance Expenditure	9	12,919	20,519	20,519	_	17,760	18,576	19,4
Inventory Consumed - Other 4 627 5 227 - 6 038 5 868									-
Inventory Consumed - Other 4 627 5 227 - 6 038 5 868	28∘Maroh 2024		-	-	-	-	-	-	
Total Inventory Consumed & Other Material 68 4,627 5,227 - 6,038 5,868	Inventory Consumed - Other		4,627	5,227	5,227	-	6,038	5,868	6,

Table 39 MBRR Table SA2 – Matrix financial performance budget (revenue source/expenditure type and department)

KZN226 Mkhambathini - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

KZN226 Mkhambathini - Supporting Tab		Vote 1 -	Vote 2 -	Vote 3 -	Vote 4 -	Vote 5 -	Vote 6 - Energy		Vote 8 -	Vote 9 - Sport	Vote 10 -	Vote 11 - Other	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
		Finance and	Finance and	Executive and	Community	Community	Sources	Transport	Planning and	and Recreation		vote 11 - Other	[NAME OF	Housing	Waste Water	Health	Iotai
Description	Ref	Administration		Council	and Social	and Social	Jources	Hallsport	Development	and Recreation	rubiic Galety		VOTE 1210]	Housing	Management	Health	
		Administration	2	Council	Services	Services2			Development				VOIL 1210]		management		
R thousand	1		-		00.11000	00.7.0002											
Revenue																	
Exchange Revenue																	
Service charges - Electricity		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Service charges - Water		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Service charges - Waste Water Management		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Service charges - Waste Management		_	_	_	_	_	_	_	_	_	_	_	680	_	_	_	680
Sale of Goods and Rendering of Services		118	_	_	22	_	_	_	416	_	_	_	_	_	_	_	556
Agency services			_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Interest		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Interest earned from Receivables		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Interest earned from Current and Non Current Assets		3,224	_	_	_	_	_	_	_	_	_	_	_	_	_	_	3,224
Dividends		-,	_	_	_	_	_	_	_	_	_	_	_	_	_	_	-,
Rent on Land		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Rental from Fixed Assets		301	_	_	_	12	_	_	_	_	_	_	_	_	_	_	314
Licence and permits		-	_	_	_	_	_	_	_	_	_	8,279	_	_	_	_	8,279
Operational Revenue		384	_	_	_	_	_	_	_	_	_	0,275	_	_	_	_	384
Non-Exchange Revenue		001															
Property rates		31,877	_	_	_	_	_	_	_	_	_	_	_	_	_	_	31,877
Surcharges and Taxes		- 01,071	_	_	_	_	_	_	_	_	_	_	_	_	_	_	
Fines, penalties and forfeits		_	_	_	2	_	_	_	_	_	_	_	_	_	_	_	2
Licences or permits		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	
Transfer and subsidies - Operational		92,253	_	_	2,103	_	11,643	_	_	_	_	_	_	_	_	_	105,999
Interest		32,200	_	_	2,100	_	11,040	_	_	_	_	_	_	_	_	_	100,000
Fuel Levy		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Operational Revenue		_	_		_							_	_	_	_	_	
Gains on disposal of Assets		_	_		_			_					_	_			_
Other Gains		_			_	_		_	_			_	_	_			_
Discontinued Operations		_	_	_	_		_					_	_	_	_	_	
Total Revenue (excluding capital transfers and contr	ributi	128,158		_	2.127	12	11.643		416			8.279	680		_		151,315
Expenditure	ibuti	120,130	_	_	2,127	12	11,045		410	 	_	0,273	000	_	_		131,313
Employee related costs		(29,711)	_	(12,907)	(3,517)	(10,419)	_	(6,312)	_	_	_	_	_	_	_	_	(62,865
Remuneration of councillors		(23,711)	_	(7,622)	(3,317)	(10,413)		(0,512)				_	_	_			(7,622
Bulk purchases - electricity		_	_	(1,022)	_	_	_	_	_	_	_	_	_	_	_	_	(1,022
Inventory consumed		(416)	(296)	(1,796)	(1,916)				(51)	(519)		(544)	(500)	_			(6,038
Debt impairment		(11,440)	(290)	(1,750)	(1,910)	_			(51)	(515)	_	(344)	(500)	Ξ	_	_	(11,440
Depreciation and amortisation		(13,148)	_	_	_	_						_	_	_		_	(13,148
Interest		(10,140)	_	_	_	_	_	_	_	_	_	_	_	_	_	_	(13,140
Contracted services		(8,273)	_	(2,317)	(3,276)	(700)	(10,124)	(10,500)	(958)	(1,768)	_	_	_	Ī	_	(309)	(38,226
Transfers and subsidies		(0,273)	_ _	(2,317)	(3,270)	(700)	(10,124)	(10,300)	(930)	(1,700)	_	_	_	_	_	(309)	(50,220
Irrecoverable debts written off		_	_	_	_	_	_	_	_	_	_	_	_	_	_	_	_
Operational costs		(19,451)	_	(2,397)	(4,194)	(104)	_	(63)	(383)	(679)	_	_	(541)	Ξ	_	_	(27,812
Losses on disposal of Assets		(10,451)	_	(2,391)	(4,134)	(104)	_	(03)	(303)	(079)	_	_	(341)	_	_	_	(21,012
Other Losses		-	_	-	-	_	_	_	_	_	-	_	-	_	-	_	_
Total Expenditure		(82,440)	(296)	(27,040)	(12,903)	(11,223)	(10,124)	(16,875)	(1,392)	(2,966)		(544)	(1,041)			(309)	(167,152
Surplus/(Deficit)		210,597	(296)	27,040)	15,029	11,223)	21,767	16,875	1,808	2,966	_	8,824	1,720			309	318,467
		210,397	290	21,040	13,029	11,230	21,707	10,075	1,000	2,900	_	0,024	1,720	-	_	309	310,407
Transfers and subsidies - capital (monetary allocations)																	
Transfers and subsidies - capital (in-kind)																	_
i i ansiero anu subsidies - Cabilai (III-KIIIU)																	
Surplus/(Deficit) after capital transfers &		210,597	296	27,040	15,029	11,236	21,767	16,875	1.808	2,966		8,824	1,720		1	309	318,467

Table 40 MBRR Table SA3 – Supporting detail to Statement of Financial Position

KZN226 Mkhambathini - Supporting Table SA3 Sup	porti	inging detail t	o 'Budgeted	Financial Positi	on'						
		2020/21	2021/22	2022/23		Current Ye	ear 2023/24		2024/25 Medium 1	Term Revenue & Expend	liture Framework
Description	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste		936	1,030	1,080	1,630	1,671	1,671	1,058	3,295	3,431	3,58
Waste Water		-	-	-	-	-	-	-	-		-
Other trade receivables from exchange transactions		-	-	-	697	896	896	-	(625)	(817)	(85
Gross: Trade and other receivables from exchange transactions		936	1,030	1,080	2,328	2,567	2,567	1,058	2,669	2,614	2,73
Less: Impairment for debt		-		-		-	-	-	-		-
Impairment for Electricity		-	-	-	-	-	-	-	-		
Impairment for Water		-	-	-	-	-		-	-	-	
Impairment for Waste Impairment for Waste Water		-	-	-	-	-		-			-
Impairment for other trade receivables from exchange transactions				Ī							
Total net Trade and other receivables from Exchange Transactions		936	1,030	1,080	2,328	2,567	2,567	1,058	2,669	2,614	2,73
Total net made and other recentables from Exonalige manuactions			1,000	1,000	2,020	2,001	2,001	1,000	2,000	2,014	2,10
- Receivables from non-exchange transactions											
Property rates		15,658	6,677	7,170	24,710	27,322	27,322	7,731	27,604	28,874	30,17
Less: Impairment of Property rates		(6,327)	(6,424)	(6,424)	(11,000)	(33,480)	(33,480)	(6,424)	(33,480)	(34,819)	(36,38
Net Property rates		9,331	253	746	13,710	(6,158)	(6,158)	1,307	(5,876)	(5,945)	(6,21
Other receivables from non-exchange transactions		965	965	965	-	-		965	-		
Impairment for other receivalbes from non-exchange transactions		-		_					-		
Net other receivables from non-exchange transactions		965	965	965	-	-	-	965	- 1	-	
Total net Receivables from non-exchange transactions		10,296	1,218	1,711	13,710	(6,158)	(6,158)	2,272	(5,876)	(5,945)	(6,21
Inventory											
Water											
Opening Balance		_	_	_	_	_	_	_	_	_	_
System Input Volume		_	_	_	_	_	_	_	_	_	_
Water Treatment Works		_	_	_	_	_	_	_	_	_	
Bulk Purchases		_	_	_	_	_		_	_	_	
Natural Sources		_	_	_					_	-	
Authorised Consumption	6		_					_			
Billed Authorised Consumption	1		-		_	-		_		-	
Billed Metered Consumption		_	_	_	_	_	_	_	_	-	_
Free Basic Water		_	_	_		-	_	_		_	
Subsidised Water		_	_	_	_	_	_	_	_		
Revenue Water		_	_	_	_	_	_	_	_		_
Billed Unmetered Consumption		_	_	_	_	_	-	_	_	-	
Free Basic Water		_	_	_		-	_	_	_	-	_
Subsidised Water		_	_	_	_				_		
Revenue Water			_		_						
UnBilled Authorised Consumption		_	_		_	-	-	_	_	_	
Unbilled Metered Consumption		_	_		_	_			_	_	
Unbilled Unmetered Consumption			_								
Water Losses		-	_	_	_	-	-	_	_	_	
Apparent losses				-	_	-	_	_	_	-	_
Unauthorised Consumption		_	_	_		_		_	-	-	
Customer Meter Inaccuracies			_	_	_	-	_	-	_	-	
Real losses		-	-	_	-	-	-	_	-	-	_
Leakage on Transmission and Distribution Mains		_	_	_	_	_	_	_	_	_	
Leakage and Overflows at Storage Tanks/Reservoirs		_	_	_	-	-	-	-	_		
Leakage and Overlows at Sprage Tanksrkeservoirs Leakage on Service Connections up to the point of Customer Meter	.	_	_	_	-		_	-	_	_	
Data Transfer and Management Errors			_	_	-	_	_	-	-		
Unavoidable Annual Real Losses		_	-	_	-	-	-	-	-	-	
		-	-	_	_	-	-	_		-	
Non-revenue Water		1 1	-		-	-	-		-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-
A											
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-			-	-			-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		1 1			l			1 1	l l	l l	

1							,	1	1	,	
Standard Rated											
Opening Balance Acquisitions		- 48	33	38	-	-	-	38	-	-	-
Issues	7	-	-	_	-	_	-	-	_	_	_
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	_		_	_			-	_	_	_
Closing balance - Consumables Standard Rated		48	33	38	-	-	-	38	-	-	-
Zero Rated		_		_	_	_			_		
Opening Balance Acquisitions		_	_	_	-		_	_	_	_	
Issues	7	-	-	-	_	_	-	_	_	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	_	_	_	-	_	-	-			_
Closing balance - Consumables Zero Rated		-	-	-	-	-	-	-	-	-	-
Finished Goods											
Opening Balance		-	-	_	-	-	-	_	_	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments Write-offs	8	-	-	-	-		-	-	-	_	_
Closing balance - Finished Goods		-	-	-	-	_	_	_	_	-	_
Materials and Supplies											
Opening Balance		-	-	-	33	38	38	-	38	39	41
Acquisitions Issues	7	_	_	_	4,627 (4,627)	(5,227)	(5,227)	_	6,038 (6,038)	5,868 (5,868)	11,493 (11,493
Adjustments	8	-	-	-	(4,027)	(5,221)	(3,221)	_	(0,030)	(0,000)	(11,455)
Write-offs	9	_	_	_	_	_	-	_	_	_	_
Closing balance - Materials and Supplies		-	-	-	33	(5,189)	(5,189)	-	38	39	41
Work in progress											
Work-in-progress Opening Balance		_	_	_	_	_	_	_	_	-	_
Materials		-	-	-	-	-	-	-	-	-	-
Transfers	-	_	_	_	-			-	_	_	_
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Havelon Charle											
Housing Stock Opening Balance		_	_	_	_	_	_	_	_	_	_
Acquisitions		-	-	-	-	_	-	_	_	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Sales		-			-			-	_		
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-
Land											
Opening Balance		-	-	-	_	-	-	_	_	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	- -	-	- - -	-	-	-	-	-	-
Adjustments Correction of Prior period errors		-	-	-	-	-	- -	-	-	- - - -	- - -
Adjustments						- - - - -	j .	- - - -		- - - - -	- - - - -
Adjustments Correction of Prior period errors Transfers	***************************************	-	-	-	- - -	- - -	- -	-	- - -	39	_
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables	000000000000000000000000000000000000000	- - - -	- - - -	- - - -	- - -	- - - -	- - - -	- - - -	- - -	·	_
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (ext. finance leases)	***************************************	- - - -	- - - -	- - - -	- - -	- - - -	- - - -	- - - -	- - -	·	_
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE)	3	- - - - 48. 252,711	- - - 33 297,532	- - - - - 38 339,918	- - - - 33 294,526	- - - (5,189) 355,784	- - - (5,189) 355,784	- - - - - 38	- - - - - 38 371,843	39 241,343 -	- 41 378,179
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at continuation (excl. finance leases) Leases recognised as PPE	3 2	- - - - 48	- - - - 33	- - - - 38	- - - - 33	- - - - (5,189)	- - - - (5,189)	- - - - 38	- - - - 38	39	_ 41
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraination (exc. finance leases) Leases recognised as PPE Lease Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES			- - - 33 297,532 - 74,454	- - - 38 339,918 - 86,382	- - - 33 294,526 - 95,145	- - - (5,189) 355,784 - 98,817	- - - (5,189) 355,784 - 98,817		38 371,843 - 107,725	241,343 - 111,463	- 41 378,179 - 110,748
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (exc. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES LUTHING LIBBILITIES Current liabilities - Financial liabilities			297,532 297,532 74,454 223,078	- - - 38 339,918 - 86,382	- - - 33 294,526 - 95,145	355,784 - 98,817 256,967	- - - (5,189) 355,784 - 98,817		38 371,843 - 107,725	241,343 - 111,463	- 41 378,179 - 110,748
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and squipment (PPE) PPE at construction (sext. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) Less - Accumulated depreciation Total Property, plant and equipment (PPE) Less - Current liabilities - Financial liabilities Short term loans (other than bank overdrat) Current proin of long-term liabilities		252,711 	297,532 297,532 74,454 223,078	339,918 38,918 66,382 253,537	294,526 95,145 199,381	(5,189) 355,784 98,817 256,967	355,784 98,817 256,967	38.249 93.835 264,414	371,843 371,725 264,118	241,343 - 111,463 129,879	378.179 378.179 110.748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/evaluation (excl. finance leases) Leases recognised as PPE Leases recognised as PPE Leases recognised as PPE Less Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current (Iabilities - Financial liabilities Short brim loans (other than bank overdraft) Current of Indion-perim liabilities Total Current liabilities - Financial liabilities			297,532 297,532 74,454 223,078	339,918 86,382 253,537	294,526 95,145 199,381	355,784 - 98,817 256,967	355,784 - 98,817 256,967		38 371,843 - 107,725	241,343 - 111,463	- 41 378,179 - 110,748
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and squipment (PPE) PPE at construction (sext. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) Less - Accumulated depreciation Total Property, plant and equipment (PPE) Less - Current liabilities - Financial liabilities Short term loans (other than bank overdrat) Current proin of long-term liabilities		252,711 	297,532 297,532 74,454 223,078	339,918 38,918 66,382 253,537	294,526 95,145 199,381	(5,189) 355,784 98,817 256,967	355,784 98,817 256,967	38.249 93.835 264,414	38 371,843 371,843 107,725 264,118	241,343 111,463 129,879	378,179 378,179 110,748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraination (excit finance leases) Leases recognised as PPE Lease Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current Identifies - Financial liabilities Short termionas (other than bank overdrall) Current portion of long-term labilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions	2	48 - 252,711 - 63,696 - 189,015	297,532 74,454 223,078	339,918 339,918 86,382 253,537	294,526 294,526 199,381	(5,189) 355,784 98,817 256,967	(5,189) 355,784 98,817 256,967	358,249 93,835 264,414	38 371,843 107,725 264,118	241,343 111,463 129,879	378,179 378,179 110,748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE of controllary of Consumables Leases recognised as PPE Less - Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current Liabilities - Financial liabilities Short termionas (other than bank overdrall) Current portion of tong-term liabilies Total Current Liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade appayables from Nexthera per transactions Trade payables from Nexthera per t	2		297,532 74,454 223,078	339,918 86,382 253,537	294,526 95,145 199,381	(5,189) 365,784 98,817 286,967	355,784 98,817 256,967	388.249 93.835 264,414	38 371,843 107,725 264,118	241,343 111,463 129,879	378.179 110,748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraination (exic, finance leases) Leases recognised as PPE Less - Accumulated depression Total Property, plant and equipment (PPE) LABILITIES Current liabilities - Financial liabilities Short brembars (other han bank overdraft) Current proto frong-term inabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Other trade payables from exchange transactions Other trade payables from exchange transactions Trade payables for Non-exchange transactions Trade payables for Non-exchange transactions. Other trade payables from Non-exchange transactions.	2 Srants		297,532 74,454 223,078	339,918 339,918 66,382 253,537	 33 33 294,526 95,145 199,381 - - 6,521 (22,111) 202, 202	355,784 355,784 98,817 256,967 		38 355,249 93,835 264,414		39 241,343 111,463 129,879	5,933
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and squipment (PPE) PPE at constraints of section of the Consumable classes recognised as PPE Lesses Accumulated depression Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current portion of long-term liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from exchange transactions	5 Grants		297,532 74,454 223,078	339,918 38,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,255) 42,319		20,306 - 16,025 - 0,161 - 42,492		39 241,343 111,465 129,879 (536) (444) 258, (722)	5,933 5,758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuston (excl. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Short terminans (other than bank overdraft) Current Itabilities - Financial liabilities Short terminans (other than bank overdraft) Current trade of ortion-terminalises Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade payables for Non-exchange transactions Cher trade payables from exchange transactions Trade payables from Non-exchange transactions Other Trade payables from Non-exchange transactions Other Trade payables from Non-exchange transactions Other Total Trade and other payables from exchange transactions Non-current liabilities - Financial liabilities Borrowing	2 Srants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 13,562 9,112 5,006 27,770		355,784 355,784 98,817 256,967 139,172 (74,235) (28,855) 23,737 42,319	139,172 (74,235) (22,855) 237 (24,231)	388 358,249 39.835 284,414		39 241,343 111,463 129,879	5,933 (4444 - 269 - 5,758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and squipment (PPE) PPE at constraints of section of the Consumable classes recognised as PPE Lesses Accumulated depression Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other than bank overdraft) Current portion of long-term liabilities Total Current portion of long-term liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from exchange transactions	5 Grants		297,532 74,454 223,078 211,272 2,403 36,319	339,918 38,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,255) 42,319	139,172 (74,235) (22,855) (22,855)	20,306 - 16,025 - 0,161 - 42,492		39 241,343 111,465 129,879 (536) (444) 258, (722)	5,933 5,758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at consivaluation (excl. finance leases) Leases recognised as PPE Less - Accumilated depreciation Total Property, plant and equipment (PPE) Less - Accumilated depreciation Total Property, plant and equipment (PPE) Less - Accumilated depreciation Cotal Property, plant and equipment (PPE) Current Inabilities - Financial liabilities Short term loans (other than bank overdraft) Current pront offices-ferniabilities Trade and other payables from exchange transactions Trade payables for Non-exchange transactions Other trade payables from exchange transactions. Trade payables for Non-exchange transactions. Other VAT Total Trade and other payables from exchange transactions. Non current liabilities - Financial liabilities Borrowing Other financial liabilities - Financial liabilities Borrowing Other financial liabilities - Financial liabilities Non current liabilities - Long Term portion of trade payables Non current liabilities - Long Term portion of trade payables	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (2,2855) (2,2855) (2,2855) 42,319	139,172 (74,235) (22,855) 237 (24,231)	388 358,249 39.835 284,414		39 241,343 111,463 129,879	5,933 (4444 - 269 - 5,758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (excl. hinance leases) Leases recognised as PPE Leases Accumulated depresation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial fiabilities Short term loans (other than bank overdral) Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from Non-exchange transactions Trade payables from Non-exchange transactions Trade payables from Non-exchange transactions Other trade payables from Non-exchange transactions Non-current flabilities - Financial liabilities Borrowing Total Non current liabilities - Financial liabilities Total Non current liabilities - Financial liabilities Non current liabilities - Financial liabilities Borrowing Total Non current liabilities - Financial liabilities Boriowing Total Property - Total Property	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,855) 42,319	139,172 (74,235) (22,855) (22,855) (22,855)	20,306 20,414 20,306 21,612 21,414		39 241,343 - 111,463 129,879 (536) (444) - 258 (722)	5.933 - (444, 444, - 269, 5,756
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and squipment (PPE) PPE at constrained and squipment (PPE) PPE at constrained as PPE Lesses recognised as PPE Lesses Accumulated depression Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Current query of the property of the p	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,855) 42,319	139,172 (74,235) (22,855) (22,855) (22,855)	20,306 20,414 20,306 21,612 21,414		39 241,343 - 111,463 129,879 (536) (444) - 258 (722)	5.933 - (444, 444, - 269, 5,756
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (exct. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other fram bank overdral) Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade payables to mo know exchange transactions Trade payables from exchange transactions Trade payables from exchange transactions Trade payables from whome exchange transactions. Other trade payables from whome exchange transactions Trade payables from Non-exchange transactions. Other trade payables from the exchange transactions. Other trade payables from exchange transactions.	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,855) 42,319	139,172 (74,235) (22,855) (22,855) (22,855)	20,306 20,414 20,306 21,612 21,414		39 241,343 - 111,463 129,879 (536) (444) - 258 (722)	5.933 5.738 5.938 5.938 5.738
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraints of consumables Property, plant and equipment (PPE) PPE at constraints of experiment (PPE) Lasses recognised as PPE Less - Accumulated depression Total Property, plant and equipment (PPE) LABILITIES Current liabilities - Financial liabilities Short brambars (other han bank overdraft) Current proton foring-terminabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Other trade payables from exchange transactions Other trade payables from exchange transactions. Other trade payables from Non-exchange transactions. Other frances in Non-exchange transactions. Other frances in Non-exchange transactions than current liabilities - Financial liabilities Borrowing Other frances in the liabilities - Financial liabilities Borrowing Other frances in the liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Long Term portion of trade payables Belicity, Bulk Purchases Nancippel Dett Reief Provisions	5 Grants		297,532 74,454 223,078 	339,918 339,918 339,918 68,382 253,537 13,562 9,112 5,096 27,770		135,784 355,784 - 98,817 256,967 		38 355,249 93,835 264,414 		39 241,343	5,933 (444) - 299 5,758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at contivaluation (exit, finance leases) Leases recognised as PPE Less Accumulated depreciation Total Property, plant and equipment (PPE) LABILITIES Current (Iabilities - Financial Iiabilities Short farm loans (other than bank overdraft) Current portion of long-term labilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Other trade payables from exchange transactions Other trade payables from exchange transactions Trade and other payables from exchange transactions Other trade payables from exchange transactions. Other VAT Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Borrowing Other fenancial tabilities Total Non current liabilities - Financial liabilities Non current liabilities - Financial liabilities Poyables and Actuals - Conceral Valid Non current liabilities - Financial liabilities Rotal	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 		355,784 355,784 98,817 256,967 139,172 (74,235) (22,855) 42,319	139,172 (74,235) (22,855) (22,855) (22,855)	20,306 20,414 20,306 21,612 21,414		39 241,343 - 111,463 129,879 (536) (444) - 258 (722)	5.933 - (444) - 269 - 5.758
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrained a series Leases recognised as PPE Lease Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Shortermionas (other than bank overdrall) Current portion of long-term labilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade appreciation of the property of the prop	5 Grants		297.532 774.454 223,078 	339,918 339,918 86,382 253,537 		(5,189) 355,784 36,817 256,967 139,172 (74,235) (2,2855) 2,237 42,319	139,172 (5,89) 355,784 98,817 256,967 139,172 (74,235) (22,855) 237, 42,319	20,306 - 16,025 - 6,161 		39 241,343 111,463 129,879	5.933 - 289 - 5.788
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrained in Fig. 1 PPE at constrained as PPE Less Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current (Isabilities - Financial liabilities Shortermionas (other than bank overdrall) Current portion of iong-term labilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from without prior trade payables Trade payables from exchange transactions Non current liabilities - Financial liabilities Borrowing Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Dono current liabilities - Financial liabilities Non current liabilities - Financial liabilities Restrict the Purchases Payables and Acquals - General Valer Bull Purchases Restrained Debt Reief Provisions Restrained by the Purchases Restrained by the Provisions Restrained by the Purchases Restrained by the Purchase By the	5 Grants		297,532 74,454 223,078 	339,918 339,918 339,918 68,382 253,537 13,562 9,112 5,096 27,770		135,784 355,784 - 98,817 256,967 	(6.823)	38 355,249 93,835 264,414 		39 241,343	5.933 - 259 - 259
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrained a series Leases recognised as PPE Lease Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Shortermionas (other than bank overdrall) Current portion of long-term labilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade appreciation of the property of the prop	5 Grants		297.532 774.454 223,078 	339,918 339,918 86,382 253,537 		(5,189) 355,784 36,817 256,967 139,172 (74,235) (2,2855) 2,237 42,319	139,172 (5,89) 355,784 98,817 256,967 139,172 (74,235) (22,855) 237, 42,319	20,306 - 16,025 - 6,161 		39 241,343 111,463 129,879	5.933 - 289 - 5.788
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (excl. finance leases) Leases recognised as PPE Less Accumulated deprecation Total Property, plant and equipment (PPE) LIABILITIES Short term loans (other than bank overdraft) Current portion of frong-term fabilities Short term loans (other than bank overdraft) Current portion of frong-term fabilities Total Current portion of frong-term fabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade apyables from exchange transactions Trade payables from the exchange transactions Trade provisition for the payables from exchange transactions Trade provisition Trade provision Total Provisions Reference trade is a provision of trade payables Edictricity Bulk Furchases Psyables and Accousit - Centeral Wather Bulk Purchases Municipal Debt Relef Provisions CHANGES IN NET ASSETS Accumulated surplus(defcti) - opening balance	5 Grants		297,532 74,454 223,078 	339,918 389,918 66,382 253,537 		(5,189) 355,784 36,817 256,967 139,172 (74,235) (2,2855) 2,237 42,319	139,172 (5,89) 355,784 98,817 256,967 139,172 (74,235) (22,855) 237, 42,319	20,306 20,306 42,492 3,835 264,414 20,306 41,6025 5,161 42,492		39 241,343 111,463 129,879	5,933 - 269,431 - 269,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (exct. finance leases) Leases recognised as PPE Leases Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Short term loans (other than bank overdraft) Current liabilities - Financial fiabilities Short term loans (other than bank overdraft) Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables to mo Non-exchange transactions Trade payables from Non-exchange transactions. Other from Non-exchange	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 13,562 9,112 5,096 27,770 3,837		(5,189) 335,784 335,784 98,817 256,967 139,172 (74,235) (22,855) 2,237 42,319	(6,823) (6,823)	20,306 20,306 42,492 3,835 264,414		39 241,343 241,343 111,463 1129,879	5,933 - (6,823 - (6,823 - (6,823 - 349,434
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraints of the Consumable of Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraints of Consumable of	5 Grants		297,532 297,532 74,454 223,078 	339,918 339,918		(5,189) 355,784 98,817 286,967 139,172 (74,235) (22,855) 2,37 42,319	(6,823)			39 241,343 111,463 128,879	5,933 - (6,823 - (6,823 - (6,823 - 349,434
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at contivaluation (exit, finance leases) Leases recognised as PPE Less Accumulated depreciation Total Property, plant and equipment (PPE) LABILITIES Current (labilities - Financial liabilities Short term loans (other than bank overdraft) Current prior of long-term labilities Total Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Other trade and other payables from exchange transactions Non current liabilities - Financial liabilities Borrowing Other financial tabilities Borrowing Other financial tabilities Total Non current liabilities - Financial liabilities Non current liabilities - Long Term portion of trade payables Belaticity Bibli Churchases Payables and Accuratia - General Val' All Purchases Retirement benefits Resided Accuration - General Val' All Purchases Retirement benefits Resided Salaricity and Company Labilities CHANGES IN NET ASSETS Accumulated surplust(deficit) Accurriated surplust(deficit) Accurriated surplust(deficit) Transfers to throm Reserves Depreciation offsets	5 Grants		297,532 74,454 223,078 	339,918 339,918 86,382 253,537 13,562 9,112 5,096 27,770 3,837		(5,189) 335,784 335,784 98,817 256,967 139,172 (74,235) (22,855) 2,237 42,319	(6,823) (6,823)	20,306 20,306 42,492 3,835 264,414		39 241,343 241,343 111,463 1129,879	5,933 - (6,823 - (6,823 - (6,823 - 349,434
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrained and equipment (PPE) Less recognised as PPE Less Accumulated deprecation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other than bank overdrall) Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade payables from exchange transactions VAT Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Non current liabilities - Financial liabilities Borrowing Order francial liabilities Total Trade payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Trade and other payables from exchange transactions Non current liabilities Total Trade and other payables from exchange transactions Non current liabilities Total Trade and other payables from e	5 Grants		297.532 74.454 223.078 	339,918 339,918 86,382 253,537 13,562 9,112 5,096 27,770 3,837 39,780		(5,189) 335,784 355,784 36,817 256,967 139,172 (74,235) (2,2855) (2,2855) (2,2855) (2,2855) (3,375) (4,319	(6,823) (6,823) (6,823) (6,823)			39 241,343 111,463 1129,879	110,748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrained and equipment (PPE) Less recognised as PPE Less Accumulated deprecation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other than bank overdrall) Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from exchange transactions VAT Total Trade and other payables from exchange transactions Non current liabilities - Financial liabilities Total Non current liabilities - Financial liabilities Total Non current liabilities - Financial liabilities Total Provisions Con current liabilities - Long Term portion of trade payables Bectury BuR Purchauss Payables and Accumulate General Warth BuR Purchauss Maniopal Detificati Accumulated surplusi(deficit)	5 Scants 2 4		297.532 774.54 223,078 11,272 22,644 2.403 36,319 	339,918 339,918 36,382 253,537		(5,199) 335,784 36,817 256,967	(6,823) (6,823) (6,823) (6,823) (6,823) (6,823)	388.249 93.835 264,414		39 241,343 111,463 129,879	110,748 267,431
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraination (exic finance leases) Leases recognised as PPE Leases Accumulated deprecation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loases (other than bank overdraft) Current portion of long-term liabilities Total Current liabilities - Financial liabilities Total Current liabilities - Financial liabilities Total Current portion of long-term liabilities Total current liabilities - Financial liabilities Total and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade payables from Non-exchange transactions Trade payables from Non-exchange transactions Trade payables from Non-exchange transactions One current liabilities - Financial liabilities Borrowing Other francial liabilities Dorrowing Total Non current liabilities - Financial liabilities Non current liabilities - Long farm portion of trade payables Beliciting Bilk Purchases Psyables and Accurate - Central Water Bilk Purchases Municipal Debt Relef Provisions CHANGES IN NET ASSETS Accumulated surplusit(deficit) Transfers befrom Reserves Depreciation offices Other adjustments Resides blanding Surplus/Quelicy Transfers befrom Reserves Depreciation offices Other adjustments Resides blanding Surplus/Quelicy Transfers befrom Reserves Depreciation offices Other adjustments Reserves Housing Development Fund	5 Scants 2 4		297,532 74,454 223,078 11,272 2,403 36,319 	339,918		(5,189) 335,784 335,784 98,817 256,967 139,172 (74,235) (22,856) (5,822) (6,822) 330,915 8,090	(6,823) (6,823) (6,823) (6,823) (6,823)			39 241,343 111,463 129,879	5,933
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at cost/valuation (exct. finance leases) Leases recognised as PPE Leases Accumulated depressation Total Property, plant and equipment (PPE) LIABILITIES Shorterm land is development (PPE) LIABILITIES Current liabilities - Financial liabilities Shorterm lands (other than bank overdrall) Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade and other payables from exchange transactions Trade apyables to motion exchange transactions Trade payables from Non-exchange transactions Other trade payables from exchange transactions Other trade payables from thon-exchange transactions One current liabilities - Financial liabilities Borrowing Other financial liabilities Total Non current liabilities - Financial liabilities Borrowing Other financial liabilities Biotricity Buik Flurchause Payables and Accurate - General Water Buik Purchause Payables and Accurate - General Water Buik Purchause Reviewed thones Reforment benefits Reserves Depreciation delse Unplus/(Deficit) Reserves Depreciation delse Correction offets Other adjustments Reserves Depreciation offets Other adjustments	5 Scants 2 4		297,532 74,454 223,078 11,272 2,403 36,319 	339,918 339,918 86,382 253,537 13,562 9,112 5,096 27,770 39,780 39,780 39,780 39,780		(5,189) 335,784 38,817 256,967 139,172 (7,4,235) (22,855) 4,2,319 (8,823) 330,915 8,090 330,915 8,090	(6,823) (6,823) (6,823) (6,823) (6,823) (6,823)	3,837 3,837 3,837 20,306 20,306 16,025 6,161 42,492		39 241,343 111,463 1129,879	5,933
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constrainable (Fig. 1) PPE at constrainable (PPE) PPE at constrainable (PPE) Lesses recognised as PPE Lesses Accumulated deprecation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short term loans (other than bank overdrall) Current portion of long-term labilities Trade and other payables from exchange transactions Trade and other payables from exchange transactors Cher tode payables from exchange transactors Trade payables from exchange transactors Trade payables from exchange transactors Trade payables from the exchange transactors Trade payables from the exchange transactors Trade payables from working transactors Non-current liabilities - Financial liabilities Borrowing Other financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Route liabilities - Financial liabilities Route liabilities - Financial liabilities Cital Non-current liabilities - Financial liabilities Route liabilities - Financial liabilities College transactors Chance and transac	5 Scants 2 4		297.532 774.54 223,078 11,272 22,644 2.403 36,319 	339,918 339,918 36,382 253,537 13,562 9,112 5,096 27,770 3,837 39,780 39,780 39,780	7,019 -7,019 -7,019 -7,019 -7,019 -7,019 -7,019 -7,019 -7,019 -7,019	(5,199) 355,784 98,817 256,967 139,172 (74,239) (2,2855) 2,237 42,319 (6,823) 330,915 330,905	(6,823) (6,823) (6,823) (6,823) (6,823)	388249 93,835 264,414		39 241,343	
Adjustments Correction of Prior period errors Transfers Closing Balance - Land Closing Balance - Inventory & Consumables Property, plant and equipment (PPE) PPE at constraination (excit finance leases) Leases recognised as PPE Less Accumulated depreciation Total Property, plant and equipment (PPE) LIABILITIES Current liabilities - Financial liabilities Short termionas (other than bank overdraft) Current portion of iong-term liabilities Total Current liabilities - Financial liabilities Trade and other payables from exchange transactions Trade payables from Non-exchange transactions Non-current liabilities - Financial liabilities Borrowing Other feanced liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Non-current liabilities - Financial liabilities Cital Non-current liabilities - Financial liabilities Cotal Non-current liabilities - Financial liabilities Cotal Non-current liabilities - Financial liabilities Cotal Non-current liabilities - Financial liabilities Challes Bulling - Financial liabilities Cotal Non-current liabilities - Financial	5 Scants 2 4		297,532 74,454 223,078 11,272 2,403 36,319 	339,918 339,918 86,382 253,537 13,562 9,112 5,096 27,770 39,780 39,780 39,780 39,780		(5,189) 335,784 38,817 256,967 139,172 (7,4,235) (22,855) 4,2,319 (8,823) 330,915 8,090 330,915 8,090	(6,823) (6,823) (6,823) (6,823) (6,823) (6,823)	3,837 3,837 3,837 20,306 20,306 16,025 6,161 42,492		39 241,343 111,463 1129,879	5,933 - 269,431 (6,823) (6,823) (6,823) 349,434 (5,804) - 343,630



Municipal Manager's Quality Certificate

OFFICE OF THE MUNICIPAL MANAGER

QUALITY CERTIFICATE

I, Mr. Sanele Mngwengwe, Municipal Manager of Mkhambathini Local Municipality, hereby certify that the Final Budget and SDBIP with the supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and the budget and supporting documents are consistent with the Integrated Development

Plan of the municipality.

Print Name: Mr S Mngwengwe

Municipal Manager of Mkhambathini Local Municipality KZ226

Signature:			
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Date: 22 May 2024