

EMADLANGENI MUNICIPALITY

KZ253



MEDIUM-TERM REVENUE AND EXPENDITURE FRAMEWORK

DRAFT BUDGET

2025/26 TO 2027/28

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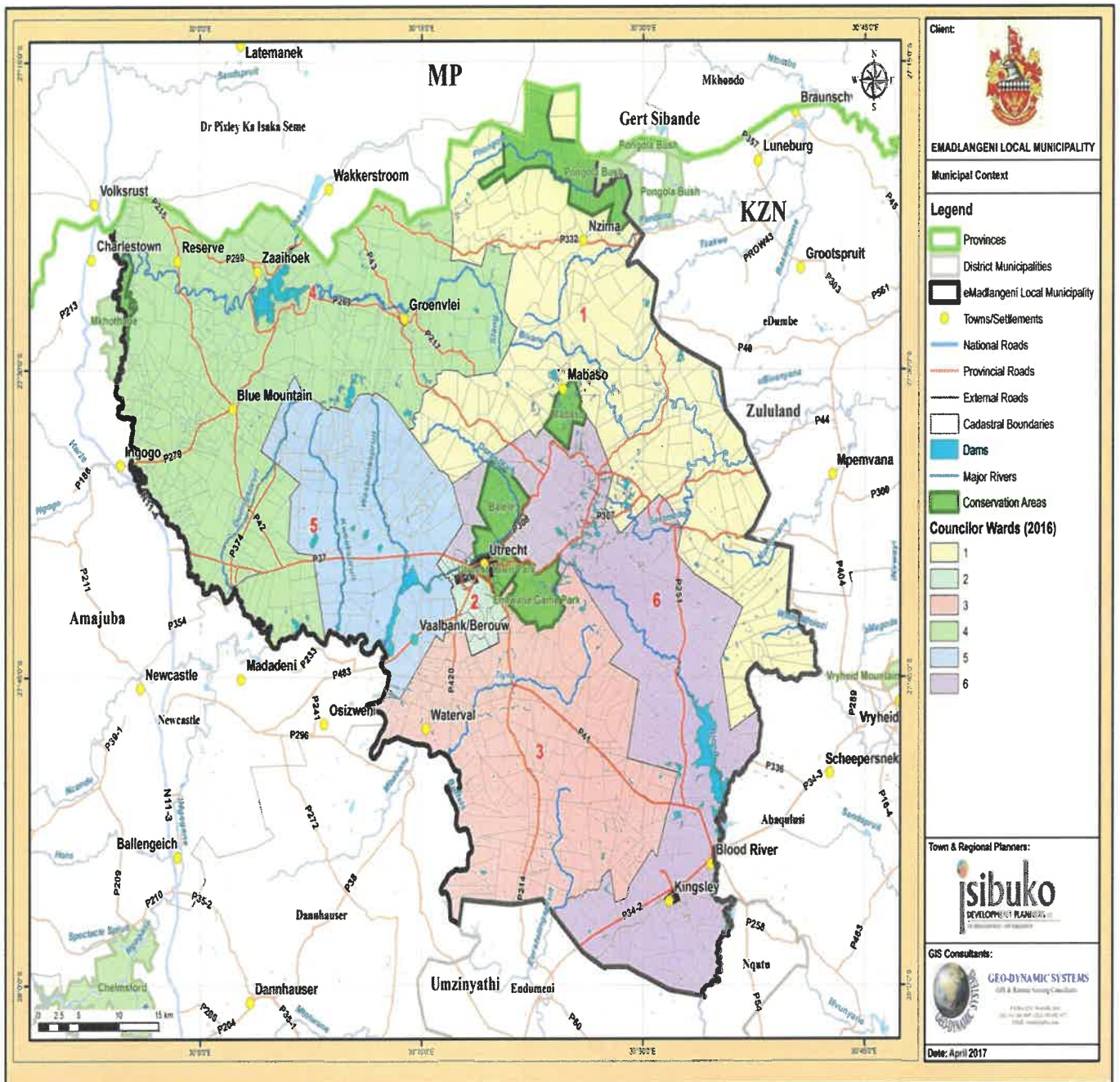
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SECTION DESCRIPTION

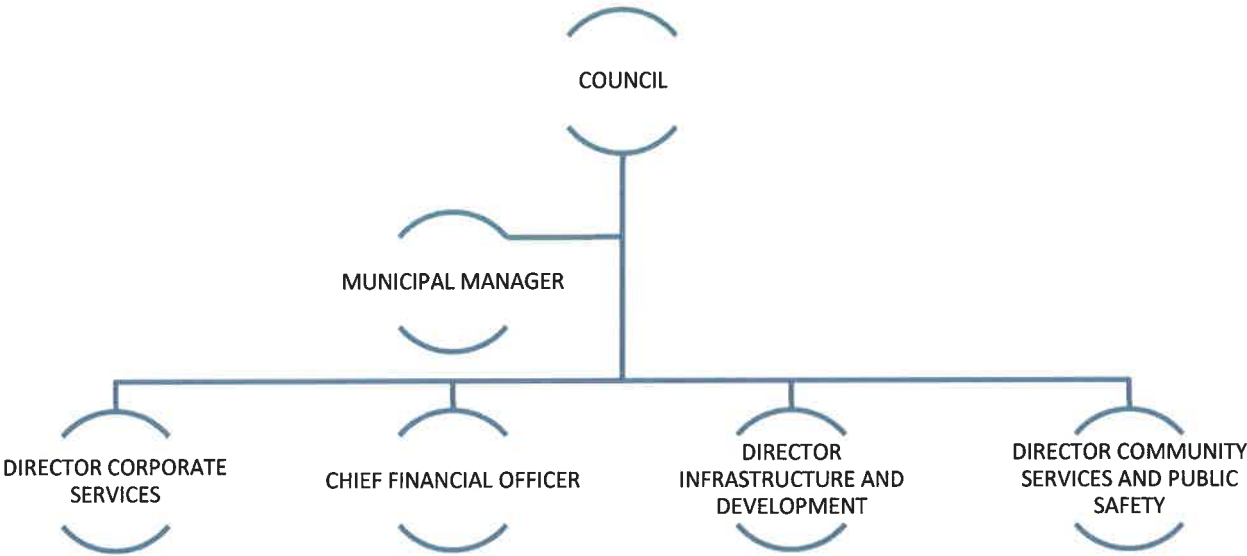
I. ABBREVIATIONS AND ACRONYMS

BSC	Budget Steering Committee
CFO	Chief Financial Officer
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DOHS	Department of Human Settlements
EE	Employment Equity
EMA	EMadlangeni Municipal Area
M	Mayor
FBS	Free Basic Services
GRAP	Generally Recognized Accounting Practice
GDP	Gross Domestic Product
GFS	Government Financial Statistics
HR	Human Resources
ICT	Information Communication Technology
IDP	Integrated Development Plan
INEP	Integrated National Electrification Programme
KPA	Key Performance Area
KPI	Key Performance Indicator
K/Wh	Kilo Watt Hours
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act
MIG	Municipal Infrastructure Grant
MM	Municipal Manager
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MSCOA	Municipal Standard Chart of Accounts
MSFM	Municipal Services Financial Model
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NT	National Treasury
NGO	Non-Governmental Organizations
NKPIs	National Key Performance Indicators
OP	Operational Plan
PMS	Performance Management System
PT	Provincial Treasury
PPE	Property Plant and Equipment
PPP	Public Private Partnership
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan
SMME	Small Micro and Medium Enterprise

II. MAP OF EMADLANGENI AREA



III. ORGANIZATIONAL STRUCTURE



IV. EMADLANGENI MUNICIPALITY PROFILE

OVERVIEW OF THE MUNICIPALITY

EMadlangeni Municipality is the largest municipality in the Amajuba District in terms of area; it covers 3 714 km² of the land. It consists of a vast rural in which there are approximately 1400 commercial farms and a low percentage of economic activity. eMadlangeni has an exceptionally low population density, which is 36 948 according to Community survey 2022 figures and made up of 6 wards

The Municipality is located in Utrecht. It is predominantly rural and is characterised by vast commercial farmlands with rural settlements concentrated in selected areas. The municipality is rich in heritage and forms part of the Battlefields tourism route in terms of tourism development and promotion in KwaZulu-Natal. The municipal area includes Balele Game Park.

Economic development is the biggest need. Diversification of the local economy requires immediate attention. Limited mining occurs while sectors making a notable contribution to the economy of the area include trade, finance and government services. Agriculture is the most important economic sector with excellent potential.

VISION OF THE MUNICIPALITY

By 2036 eMadlangeni Municipality will be a self-sustaining exemplary local municipality with a diverse thriving economy where people enjoy a high quality of life within a sustainable and resilient environment.

MISSION

The municipality pledges to its communities and stakeholders to the embodiment of good governance; deliver services in an efficient and effective manner; promote and facilitate sustainable socio-economic development; To create mutual trust and understanding between the municipality and the community. Promote tourism, agriculture and mining, and facilitate the development of urban hubs in support of these economic sectors and delivery of services. To apply good and transparent corporate governance in order to promote community development

ECONOMIC / SOCIAL DEVELOPMENT

Emadlangeni has a young population. This implies that most are in the economically active age group and hence planning is required for more employment opportunities. This is a challenge that needs a strategic approach in light of the general economic dynamics of the district as a whole.

The eMadlangeni is an agricultural area and is most wool producing area in KwaZulu Natal. It is also known for cattle and mixed-farming.

PART 1 – ANNUAL BUDGET

1. MAYORS REPORT

The Mayor LM Buthelezi to deliver the budget speech in March 2025. A copy of the speech to be circulated under separate cover at the Council Meeting.

The fourth review of the current new generation 5-year IDP and draft SDBIP will also be tabled during the Council meeting.

2. COUNCIL RESOLUTIONS

2.1 BUDGET RELATED RESOLUTIONS

- That the 2025/26- 2027/28 MTREF (Medium-Term Revenue and Expenditure Framework) of the eMadlangeni Municipality be approved by Council and also considered adjustment where necessary
- That the note be taken of the contents of the budget documentation circulated in accordance with the Municipal Finance Management Act, No.56 of 2003, MBRR and relevant MFMA circulars.

2.2 ESTIMATES OF INCOME AND EXPENDITURE

- i. That in terms of section 24 of the Municipal Finance Management Act, No.56 of 2003, the annual budget of the municipality for the financial year 2025/2026; and indicative allocations for the two outer years 2026/2027- 2027/2028; and the multi-year and single year capital appropriations are approved as set-out in the following tables of the budget document:
 - Budgeted Financial Performance (Revenue and Expenditure by Standard Classification) **(Annexure A - Table A2)**
 - Budgeted Financial Performance (Revenue and Expenditure by Municipal Vote) **(Annexure A - Table A3)**
 - Budgeted Financial Performance (Revenue by Source and Expenditure by Type) **(Annexure A - Table A4)**
 - Multi-year and single year capital appropriations by municipal vote and standard classification and associated funding by source **(Annexure A - Table A5)**
- ii. 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 in Annexure A:
 - Budgeted Financial Position **(Table A6)**
 - Budgeted Cash Flows **(Table A7)**
 - Asset Management **(Table A9)**
 - Basic Service Delivery Measurement **(Table A10)**

2.3 BUDGET RELATED POLICIES

- a. That the following budget related policies as per the **Annexure C** (Annual Budget and Medium Term Revenue and Expenditure Framework 2025/26- 2027/28) be submitted in terms of S7 of Municipal Budget and Reporting Regulations: -
- b. That the following draft policies be adopted by Council remain unchanged and are hereby approved
 - Bad Debt Write Off and Impairment of Debts policy
 - Cost Containment policy
 - Fleet Management policy
 - Leave policy
 - Budget policy
 - Cash and Investment policy
 - Petty Cash policy

- Virement policy
- Indigent policy
- Debt Collection and Credit Control policy
- Reserve and Funding Polic
- Revenue Enhancement Strategy

C. That the following draft policies be adopted by Council with changes and are hereby approved

- SCM Policy
- Assets

2.4 TARIFFS

That the Council of eMadlangeni Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) **APPROVES AND ADOPTS** with effect from 1 July 2025 the draft tariffs as contained in **Annexure B**:

- The tariffs for electricity have not yet been received from NERSA
- The tariffs for solid waste services;
- The tariffs, rebates and exemptions for property rates for different categories and
- The tariffs for rendering other services of the municipality for different categories.

2.5 RECAPITULATION: VALUATION OF RATEABLE PROPERTY

The municipality is now in the 4th generation of the General Valuation Roll that was implemented as from 1 July 2023.

That it be recorded that the recapitulation certificate summarizing the valuation of rateable property, As certified by the Municipal Valuer, is laid on the table.

The following resolutions, pertaining to property rates (items 2.1.4 to 2.1.9) and in conformity with the provisions of Section 14 of the Local Government: Municipality Property Rates Act 6 of 2004 and Sections 17(3) (a) (ii) and 24 (2) (c) (i) of the Local Government: Municipal Finance Management Act 56 of 2003, be adopted.

2.6 DETERMINATION OF RATES

In terms of Section 8 of the Local Government: Property Rates Act, 2004 read together with the Rates Policy, as amended, and to be adopted with the current budget, the Municipality may levy different Rates for different categories of Property.

That the rate randage for the said financial year for the eMadlangeni Municipality, be and is hereby assessed and levied for the following categories at:

Categories	2025/2026 Cents in the rand	2026/2027 Cents in the rand	2027/2028 Cents in the rand
Agriculture properties used for agricultural purposes	0.00188	0.00196	0.00200
Business/commercial/industrial purposes	0.04735	0.04948	0.05071
Industrial properties	0.04735	0.04948	0.05071
Mining properties	0.60207	0.62916	0.64488

Public service infrastructure	0	0	0
Residential properties	0.01758	0.01837	0.01882
Public Service Purpose	0.06816	0.07122	0.07300
Vacant land zoned residential	0.13836	0.14458	0.14819

Multiple-Use Property will be dealt with in accordance with the Rates Policy

2.7 EXEMPTIONS, REBATES AND REDUCTIONS

That the following reductions on the market values of the property and rebates on rates payable, and are hereby granted in accordance with the Rates Policy.

- All beneficiaries of the RDP houses who have not developed their houses be granted full rebates.

2.7.1 RESIDENTIAL PROPERTY

That in addition to the statutory reduction of R 15 000, a further reduction of R 35 000 be and is hereby approved for all residential properties.

2.7.2 PUBLIC BENEFIT ORGANISATIONS

That on application and approval, only Public Benefits Organizations listed in paragraph 11.5. of the Municipality's Draft Rates Policy 2025/2026 shall receive an exemption from rates. This is subject to them fully complying with being a NPO/PBO.

2.7.3 VACANT LAND

That the rebate of R15 000 on the market value of Vacant land, as defined in the Rates Policy be granted.

2.7.4 MUNICIPAL PROPERTIES

All municipal owned properties are exempted from property rates, except for Trading Services.

2.8 DATE OF OPERATION OF DETERMINATION OF RATES

That this determination comes into operation on 01 July 2025.

2.9 ADMINISTRATION CHARGE ON ARREARS

That the administration charge on arrear rates as referred to in Section 10.2 of the debt collection and credit control policy is determined at 1.5%. Collection of area rates is in accordance with the municipal policy.

2.9.1 Interest on Arrears

That the interest rate to be applied to arrear accounts, shall be interest rate as prescribed by regulation 9 of the Municipal Property Rates Regulations, 2006.

2.10 NEW FUNCTIONS/ SERVICES

That no new functions or service be introduce without specific approval thereto by the Council after full considerations of the effect thereof on the Council's Budget. New functions and services can only

be approved in principle and thereafter would have to be prioritized in terms of the Integrated Development Plan together with all other submissions that have been received.

2.11 PARTICULARS OF INVESTMENTS

That in terms of Section 17(3) (k) of the Municipal Finance Management Act No. 26 of 2003, particulars of the Councils investments are reflected in **Table SA15 –SA16**.

2.12 RENUMERATION OF COUNCILLORS AND SENIOR OFFICIALS

That in terms of Section 17(3)(k) of the Municipal Finance Management Act No. 56 of 2003 that the proposed cost to Council of the salary, allowances and benefits of each political office bearer, councilor and senior officials of the municipality.

3. EXECUTIVE SUMMARY

INTRODUCTION

The 2025/2026 Medium Term budget is a total budget of **R 163.3 million** which has been developed with an overall planning framework and includes programs and projects to achieve the strategic objectives of the IDP. This budget was set against the backdrop of slow economic growth where tough choices had to be made to achieve the development outcomes for the municipality.

Economic challenges will continue to pressurize municipal revenue generation and collections in 2025/2026, hence a conservative approach has been adopted when projecting expected revenues and receipts. Despite increasingly challenging circumstances, service delivery will continue to be sustained through this budget by re-prioritizing expenditure to ensure key objectives are achieved.

Provisions in this medium term budget continue to support government's commitment to broadening service delivery and expanding investment in infrastructure. This budget has been developed to contribute to the municipality achieving the strategic objectives of the IDP. The 2025/2026 MTREF is informed by the municipality's long-term financial strategy with emphasis on affordability and long-term sustainability. National Treasury's MFMA Circulars No.129 was used to guide the compilation of the 2025/2026 MTREF. In addition, this budget format and content incorporates the requirements of the Municipal Budget and Reporting Regulations

The following budgeting **PRINCIPLES** were applied in formulating the medium term budget:

- Realistic and achievable collection rates.
- Sustainable, affordable, realistic and balanced budget.
- Major tariffs to be cost reflective, realistic and affordable.
- Need to ensure rates base growth to ensure sustainability of free basic services.
- Budget to contribute to achieving strategic objectives of the IDP.

The main **CHALLENGES** experienced during the compilation of the 2025/2026 MTREF can be summarized as follows:

- Huge backlogs on infrastructure projects;
- High unemployment which impacts on collection rates.
- National Treasury austerity measures with minimal growth or decline in grant allocations.
- Limited resources and minimal growth in the rates base & costs to unblock development.
- Aging and poorly maintained roads and electricity infrastructure;
- Increasing cost of bulk electricity;
- Revenue recovery from cost reflective core municipal services;

- Ensure a funded budget - The revenue collection from non-cash items such as depreciation, actuarial provisions, landfill sites etc. cannot fully be recovered from tariffs
- Wage increases for municipal staff that continues to exceed consumer inflation, as well as the need to fill critical vacancies.

The following are some of the AUSTERITY MEASURES that need to be considered in the 2025/2026 medium term budget. In order to address the above challenges, ensure reasonable levels of tariffs and to conform to National Treasury cost containment guidelines.

- Productivity assessment and benchmarking of costs undertaken.
- Strategic approach to vacancies, analysis of vacancies carried out.
- Productivity analysis to include value for money and staff redeployment.
- Utilization of vehicles being closely monitored via the vehicle tracking system.
- Fuel, overtime and standby, travelling and accommodation, legal fees, security, catering, and consultants are some of the costs that are closely monitored by the Head of Departments.

4. OPERATING REVENUE FRAMEWORK

In order for eMadlangeni Local Municipality to continue improving the quality of services that is 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;
- Economic development growth with the municipal area;
- Efficient revenue management, which aims to ensure a 95 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases guidelines;
- Determining the tariff escalation rate of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA) as amended;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policy of the municipality.

While the municipality is optimistic about growth prospects in the next few year, there is no provision of such growth in the municipality's revenue budget. Ordinarily, the municipality is expected to reflect such growth in the revenue budget; however, the municipality chose to be cautious and conservative in this case. Taking into account, the MFMA provision that the budget must be funded from realistically anticipated revenue for collection, the municipality opted to use the current revenue base for the purposes of the MTREF but adjustments will be done in future when such growth in the revenue base materializes.

The following table is a summary of the 2025/2026 MTREF (classified by main revenue source):

Table Financial Performance: Revenue

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	15 745	14 139	15 000	21 196	18 384	18 384	13 044	18 556	19 306	20 113
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1 831	1 917	2 005	2 105	2 596	2 596	1 812	2 711	2 831	2 903
Sale of Goods and Rendering of Services		317	353	322	331	269	269	305	281	294	301
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	1 919	3 549	1 889	1 889	952	1 972	2 061	2 113
Interest earned from Current and Non Current Assets		576	557	1 454	1 169	1 667	1 667	1 141	1 741	1 819	1 865
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 059	1 407	1 535	1 726	1 083	1 083	998	1 130	1 181	1 211
Licence and permits		1 636	1 791	2 307	2 066	2 591	2 591	1 607	2 705	2 827	2 898
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		72	6	620	850	71	71	70	74	77	79
Non-Exchange Revenue											
Property rates	2	22 635	25 471	37 400	47 567	49 680	49 680	29 705	51 866	54 200	55 555
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		227	685	1 004	1 004	703	703	548	734	767	786
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		42 504	43 866	45 307	46 303	53 241	53 241	33 927	46 362	44 983	46 776
Interest		4 009	1 788	4 374	3 549	6 173	6 173	4 431	6 445	6 735	6 903
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		1 409	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and cont		92 059	91 982	113 247	131 416	138 348	138 348	88 600	134 577	137 080	141 502

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

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates comprises of 43% (58.3 million) of the total revenue mix. In the 2025/2026 financial year, services charges and electricity totaled to R23.2 million. This increased in rates, service charges and electricity revenue to R85.1 million and R87.6 million for 2026/2027, and 2027/2028 respectively.

The table above excludes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Property rates are the second largest revenue source totaling 31.7 per cent (R51.7million). Other revenue consists of various items such as fines, licenses and permits, rental of equipment, reconnection fees etc.

Operating grants (including capital) transfers total to R 75.3 million in the 2025/2026 financial year and decreases to R 67.1.0 million by 2026/2027. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:										
Finance Management		33 467	36 076	41 069	42 936	-	-	42 891	42 853	44 646
Local Government Equitable Share		-	-	3 000	3 000	-	-	3 000	3 000	3 000
Other transfers/grants [insert description]		33 467	36 076	38 069	39 936	-	-	39 891	39 853	41 646
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	33 467	36 076	41 069	42 936	-	-	42 891	42 853	44 646
Capital Transfers and Grants										
National Government:										
Municipal Infrastructure Grant (MIG)		-	-	66 385	33 189	-	-	30 270	22 151	16 523
Energy Efficiency and Demand Side Management Grant		-	-	17 028	10 160	-	-	10 464	10 970	11 263
Integrated National Electrification Programme Grant		-	-	-	-	-	-	4 000	-	-
Municipal Disaster Recovery Grant		-	-	30 834	16 849	-	-	9 825	5 000	5 260
Other capital transfers/grants [insert desc]		-	-	18 523	6 180	-	-	6 181	6 181	-
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	-	-	66 385	33 189	-	-	30 270	22 151	16 523
TOTAL RECEIPTS OF TRANSFERS & GRANTS		33 467	36 076	107 454	76 125	-	-	73 161	65 004	61 169

5. OPERATING EXPENDITURE FRAMEWORK

The Council expenditure framework for the 2025/2026 budget and MTREF is informed by the following:

- Balanced budget constraint (operating expenditure should not exceed operating revenue);
- Funding of the budget over the medium term as informed by section 18 and 19 of the MFMA;
- Funded capital programs as planned in the IDP.
- Strict adherence to the principle of no project plan no budget.

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure											
Employee related costs	2	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252
Remuneration of councillors		3 925	4 928	4 647	4 740	4 740	4 740	3 138	4 817	5 034	5 160
Bulk purchases - electricity	2	16 734	15 896	19 282	22 883	25 411	25 411	15 736	26 229	27 409	28 095
Inventory consumed	8	2 924	4 218	3 318	5 572	5 743	5 743	(21)	4 802	5 018	5 144
Debt impairment	3	-	6 489	480	2 852	2 852	2 852	-	2 977	3 111	3 189
Depreciation and amortisation		9 567	11 628	18 575	9 332	9 332	9 332	4 870	9 743	10 181	10 436
Interest		1 726	1 967	307	-	-	-	35	-	-	-
Contracted services		23 686	26 679	44 477	14 230	20 328	20 328	15 029	15 246	16 112	16 343
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	1 899	-	-	-	494	-	-	-
Operational costs		18 882	4 526	23 545	12 322	14 388	14 388	9 414	12 162	12 684	12 990
Losses on disposal of Assets		-	583	303	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		117 020	123 047	167 949	124 022	138 325	138 325	84 752	132 985	139 551	143 608

5.1 Employee Related Costs: R57.0 million (43% Total Expenditure)

Employee Related Costs was increased by an overall 5.15%. according to the Collective Agreement on Wages and Salaries signed by the Local Government National Bargaining Council that set the salaries increases.

5.2 Remuneration of Councillors: R4.8 million (4% Total Expenditure)

The cost associated with the remuneration of Councillor's is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998).

5.3 Depreciation and Asset Impairment: R9.7 million (7% of Total Expenditure)

The 2025/2026 depreciation and asset impairment budget increased to R 9.7 million increase of 4.4% from the full year forecast for 2024/2025 year. This line item is influenced by assessment reports produced professional at time of asset verification.

5.4 Debt Impairment: R2.9 million (2% of Total Expenditure)

Based on the audited financial statements, the contribution to impairment was R 15 million from 2023 to 2024 financial year. The provision is a non-cash item. We are currently busy with data cleansing and the current workings show there's a lot of debtors to be written off by council as some accounts that are currently billed were actually either closed or consolidated in 2017 when MSCOA was implemented.

5.5 Finance Charges: R0 thousand

The municipality did not budget for any interest charge on late payments as we are planning to pay all our creditors on time.

5.6 Bulk Purchases: R26.2 million (20% of Total Expenditure)

The budget for Electricity will be increased base on NERSA guideline, which are not yet received. The increase is currently based on the CPI inflation.

5.7 Other Expenditure & Materials : R17.0 million (12.8% of Total Expenditure)

The municipality has shifted the focus and decided to improve the maintenance of infrastructure; the high increase on material is due to anticipated high expenditure on roads and electricity maintenance.

5.8 Contracted Services : R15.2 million (11.5% of Total Expenditure)

An increase on contracted services is informed by consumer price index.

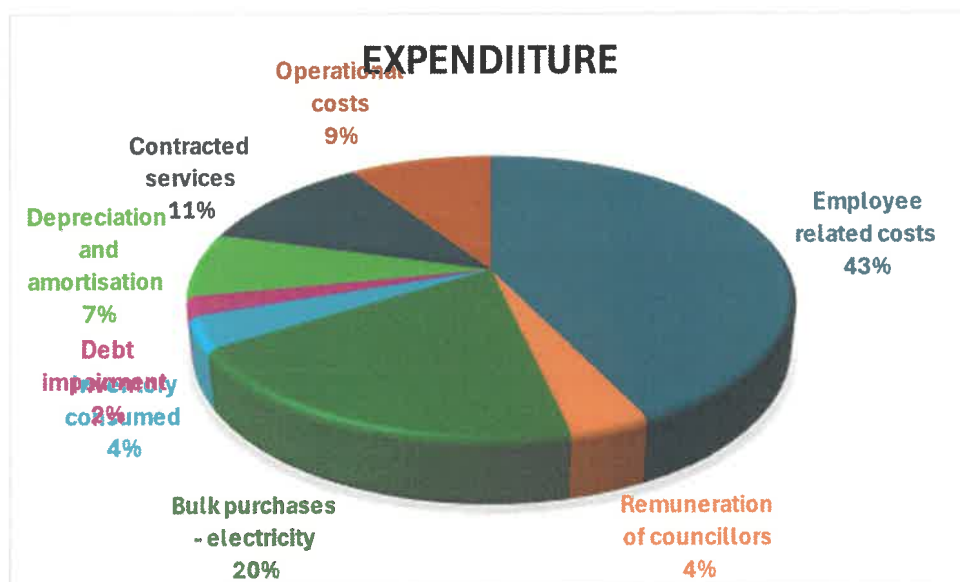
5.9 Repairs and maintenance (3.4%)

The municipality is still struggling to set aside the amount as per the guidelines due to the availability of finances to fully cover this, and will endeavour to do this over the years.

5.10 Total Operating Expenditure R132.0 million

Total operating expenditure for the 2025/2026 financial year has been appropriated at **R132.0** million when compared to **R 124.0 million** for the 2024/2025 Budget, operational expenditure has decrease by **6%** for the outer years' operating expenditure has increased by **4.5%** an increased by **2.5%** respectively

The following pie chart gives a breakdown of the main expenditure categories for the 2025/2026 financial year.



6. CAPITAL EXPENDITURE

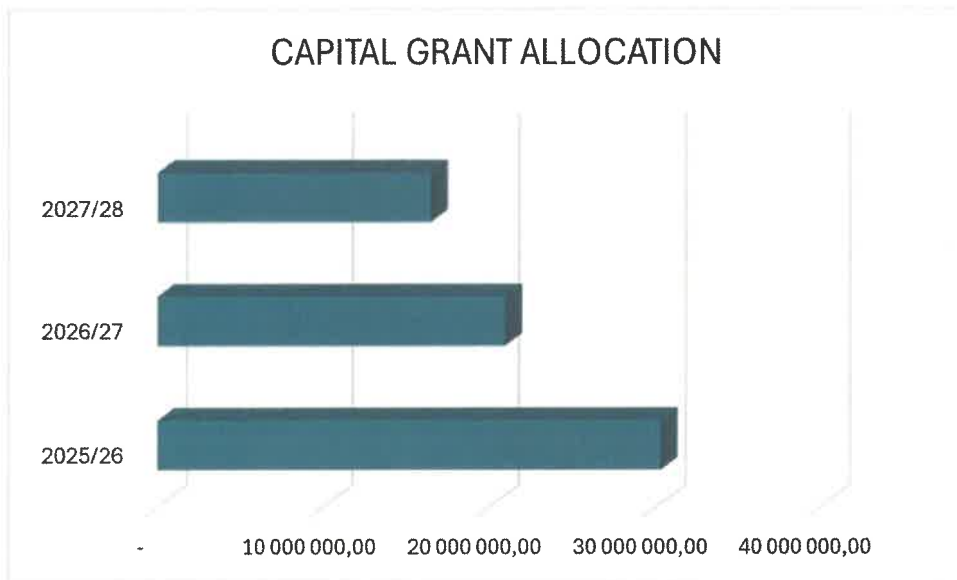
The capital budget totalled to R 30.2 million in 2025/2026. This was funded by National and Provincial grants in the amount of R28.9 and R1.3 million being funded from Council's internal sources.

Capital Budget Performance (Current Year)

The capital performance for current year and three outer years.

Description		2025/2026 Budget R'000	2026/2027 Budget R'000	2027/2028 Budget R'000
Total	Capital Expenditure	30 299	20 970	16 493
Total	Capital Financing	30 299	20 970	16 493

The following graph indicates the fluctuation of capital budget which might have negative impact on service delivery.



7. BUDGET TABLES

Budget Summary

Choose name from list - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	22 635	25 471	37 400	47 567	49 680	49 680	29 705	51 866	54 200	55 555
Service charges	17 576	16 056	17 004	23 300	20 980	20 980	14 856	21 266	22 136	23 016
Investment revenue	576	557	1 454	1 169	1 667	1 667	1 141	1 741	1 819	1 865
Transfer and subsidies - Operational	42 504	43 866	45 307	46 303	53 241	53 241	33 927	46 362	44 983	46 776
Other own revenue	8 767	6 033	12 081	13 076	12 780	12 780	8 971	13 342	13 942	14 291
Total Revenue (excluding capital transfers and contributions)	92 059	91 982	113 247	131 416	138 348	138 348	88 600	134 577	137 080	141 502
Employee costs	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252
Remuneration of councillors	3 925	4 928	4 647	4 740	4 740	4 740	3 138	4 817	5 034	5 160
Depreciation and amortisation	9 567	11 628	18 575	9 332	9 332	9 332	4 870	9 743	10 181	10 436
Interest	1 726	1 967	307	-	-	-	36	-	-	-
Inventory consumed and bulk purchases	19 658	20 114	22 599	28 456	31 155	31 155	15 715	31 031	32 427	33 238
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 568	38 277	70 704	29 404	37 567	37 567	24 937	30 385	31 907	32 523
Total Expenditure	117 020	123 047	167 949	124 022	138 325	138 325	84 752	132 985	139 551	143 608
Surplus/(Deficit)	(24 961)	(31 065)	(54 702)	7 393	24	24	3 848	1 591	(2 471)	(2 106)
Transfers and subsidies - capital (monetary allocations)	11 829	23 834	44 266	31 858	48 858	48 858	39 549	28 929	22 151	16 523
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 397	30 520	19 680	14 417
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 397	30 520	19 680	14 417
Capital expenditure & funds sources										
Capital expenditure	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 265	26 526	19 666	15 835
Transfers recognised - capital	(39 724)	(6 145)	(3 231)	27 703	44 927	44 927	41 746	25 156	18 235	14 368
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(17 984)	(209)	9 669	1 525	1 346	1 346	2 519	1 370	1 432	1 467
Total sources of capital funds	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 265	26 526	19 666	15 835
Financial position										
Total current assets	35 534	50 328	60 017	94 611	82 459	82 459	78 469	17 460	14 087	13 012
Total non current assets	148 954	148 308	148 072	160 782	177 827	177 827	187 454	16 783	9 485	5 400
Total current liabilities	57 840	72 799	92 657	65 735	65 775	65 775	103 689	760	797	821
Total non current liabilities	3 662	3 210	3 272	31 512	31 512	31 512	2 970	-	-	-
Community wealth/Equity	124 658	124 232	113 795	160 942	165 795	165 795	157 193	33 497	22 791	17 606
Cash flows										
Net cash from (used) operating	1 880	1 457	20 181	(7 085)	(14 061)	(14 061)	29 214	27 596	30 580	25 589
Net cash from (used) investing	-	-	-	33 612	53 354	53 354	32 407	(30 505)	(22 616)	(18 211)
Net cash from (used) financing	-	-	-	-	-	-	-	(180)	-	-
Cash/cash equivalents at the year end	1 880	1 457	20 181	26 527	39 292	39 292	61 621	(3 088)	4 875	12 254
Cash backing/surplus reconciliation										
Cash and investments available	3 471	2 720	18 571	15 875	4 620	4 620	6 532	(2 908)	7 964	7 379
Application of cash and investments	26 511	32 942	46 832	49 716	50 097	50 097	13 720	(5 968)	2 488	2 555
Balance - surplus (shortfall)	(23 040)	(30 222)	(28 262)	(33 841)	(45 477)	(45 477)	(7 187)	3 060	5 476	4 824
Asset management										
Asset register summary (WDV)	148 954	148 308	148 072	160 782	177 827	177 827	16 783	16 783	9 485	5 400
Depreciation	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	4 497	5 623	4 072	40	40	40	-	-	-	-
Repairs and Maintenance	869	955	1 228	1 686	1 486	1 486	1 559	1 559	1 629	1 683
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(2 134)	(2 224)	(3 601)	(5 421)	(8 950)	(8 950)	(10 617)	(11 196)	(11 474)	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Budget summary

- It 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.
- The Cash backing/surplus reconciliation shows a slight decrease in cash over the MTREF.

- Financial management reforms emphasize 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 recognized is reflected on the Financial Performance Budget;
 - ii. 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.

8. OVERVIEW OF ANNUAL BUDGET PROCESS

8.1 POLITICAL OVERSIGHT OF BUDGET PROCESS

The concept of political oversight over the budget process is of paramount importance and it is crucial to ensuring that strategy informs budget.

The political oversight role of the Mayor is contained in Section 53 (1)(a) and (b) of the Municipal Finance Management Act (MFMA). It requires that the Mayor must provide political guidance over the budget process and the priorities that guide the preparation of the budget. It further requires that the Mayor co-ordinate the revision of the IDP and the preparation of the annual budget and to determine how the IDP is to be taken into account for the purpose of the budget.

The demands on the Municipality to address service delivery backlogs and to improve service delivery to all of its citizens, within current financial resources, are challenging. Political oversight of the budget process is therefore essential to ensure that the priorities of the municipality are addressed through budget allocations.

8.2 SCHEDULE OF KEY DEADLINES RELATING TO BUDGET PROCESS

One of the objectives of the budget timetable is to ensure the development of IDP and the budget and also to ensure that a balanced budget is tabled for consideration and approval. The timetable schedule for the compilation of the 2025/2026 budget cycle was tabled to Council during 2023 in compliance with the MFMA.

The following is a detailed key deadlines relating to the budget process:

IDP/BUDGET PROCESS PLAN: 2025/2026

Date	IDP	PMS	BTO
JULY 2024	1. Publication and advertisement of the availability for comments of the Draft 2025/26 Process Plan for at least 14days. 2. Ensuring alignment of the Section 54 & 56 Managers individual Scorecards with the IDP strategies	1. Signing of new performance contracts for Section 54&56 Managers and submission to EXCO (Section 69 of the MFMA and Section 54&56 of the MSA). 2. Prepare Departmental Business Plans	1. IDP and Finance to discuss the 2025/2026 Budget planning issues 2. Prepare budget process plan and timetable for the 2025/2026. 3. Compile Section 71 Reports and present to the Mayor.

		SDBIP (Component 3) for the next financial year. 3. Previous year S54&56 Managers' Performance Assessments	4. Compile section 52 Report.
AUGUST 2024	<ol style="list-style-type: none"> 1. Adoption of the Final Process Plan by end of August 2024 2. Publication/notification to the public of the adoption of the Final 2025/26 Process Plan 2. Manager IDP/PMS to submit the Final IDP, PMS and Budget Process Plan to COGTA. 3. Receive MEC comments on previous year's IDP COGTA submission. 4. End of August 2024 IDP Project Steering Meeting (Extended MANCO) 	<ol style="list-style-type: none"> 1. Quarterly Project Implementation Report 2. Quarterly Audit Committee meeting 3. Performance evaluation panel 4. Start the process of the Drafting Annual Report 2023/2024 	<ol style="list-style-type: none"> 1. Obtain Council's approval for 2025/2026 Multi-year budget process and timetable (IDP Process Plan) 2. Review external mechanisms affecting the medium term budget forecasts. 3. Compile Section 71 Reports and present to the Mayor
SEPTEMBER 2024	<ol style="list-style-type: none"> 1. Formalise Council's Vision, Mission, Objectives and Strategies 2. Consultation with and alignment with Sector Departments. 3. Create template in relation to the scorecard (*Situational Analysis*) 4. Feedback to Steering Committee regarding MEC's assessment 5. Review and updating of Departmental Sector Plans 6. Ward Councillors and Ward committees to submit community needs for budget consideration 		<ol style="list-style-type: none"> 1. Assess Council's 2023/2024 Financial Statements and current year's revised results and capacity, to determine the impact on future strategies and budgets 2. Assess the funding policies including the tariff structures. 3. Compile Section 71 Reports and present to the Mayor.
OCTOBER 2024	<ol style="list-style-type: none"> 1. Integration of information from adopted Sector Plans into the IDP Review 2. Review mission, vision and objectives 		<ol style="list-style-type: none"> 1. Complete first Quarter Section 52 Financial Performance Evaluation Report.

	<p>3. Cross border municipal alignment and Formulate Strategies</p> <p>4. Feedback from Senior Managers on Priorities - Projects – as well as Budget inclusions</p> <p>5. Regional alignment (District Municipality)</p>		<p>2. Discuss Findings and obtain input from management, BSC and Council.</p> <p>3. Compile Section 71 Reports and present to the Mayor.</p>
NOVEMBER 2024	<p>1. 21 November 2024 - IDP Steering Committee - Reviewing of strategies/IDP RF</p> <p>2. November 2024 - Sector Alignment Workshop – COGTA</p>	<p>1. Quarterly Project Implementation Report (for first quarter)</p> <p>2. Quarterly Audit Committee meeting (for the first quarter)</p>	<p>1. Compile Section 71 Reports and present to the Mayor.</p>
DECEMBER 2024	<p>1. Review KPI's and targets</p> <p>2. IDP Best Practise Conference with COGTA</p> <p>3. Amajuba District Municipality Planner's Forum</p> <p>4. Review of Strategies</p> <p>5. Alignment of Capital estimates to the IDP</p>	<p>1. Compile annual report (MFMA Sect 121)</p>	<p>1. Compile Section 71 Reports and present to Mayor.</p> <p>2. Commence processes for Section 72 and adjustment budge</p>
JANUARY 2025	<p>1. Steering Committee in the month of January 2024</p> <p>2. Send reminders 22-24 January 2025 requesting projects (with proposed budgets)</p> <p>3. IDP Review integration phase</p> <p>4. Projects/Send template by the end of January 2025</p>	<p>1. Mayor tables annual report MFM Sect 127 (2)</p> <p>2. Make public annual report and invite community inputs into report (MFMA Sect 127 & MSA Sect 12a)</p> <p>3. Sect 54&56 Managers' quarterly assessments (for second quarter)</p> <p>4. Tabling of Midterm Report to Council by the 25th of January 2025.</p>	<p>1. Submit the mid-year budget and performance assessment report to Council. Submit to National Treasury and Provincial Treasury both printed and electronic form the mid-year budget and performance assessment (Section 35).</p> <p>2. Compile Section 71 Reports and present to Mayor.</p>
FEBRUARY 2025	<p>1. Consolidation of information and finalization of MEC Assessment issues</p> <p>2. Meeting with COGTA IDP submission and assessment</p>	<p>1. Quarterly Project Implementation Report (for second quarter implementation)</p>	<p>1. Compile Section 71 Reports and present to Mayor.</p> <p>2. Adjustment budget to be considered if</p>

	<p>3. Draft IDP & Budget – Prioritization and Budget Allocation</p> <p>4. Conclusion of Sector Plans initiated and integration into the IDP Review report</p> <p>5. Finalise outstanding MEC assessment issues</p>	<p>2 Quarterly performance audit committee meeting</p> <p>3. Oversight process for the annual report and public participation.</p> <p>4. Submit annual report to AG, Provincial & DTLGA (MFMA Sect 127).</p> <p>5. Adjustment of the Organizational Scorecard targets tabled to Council with Adjustment budget on the 28 February 2025.</p>	<p>necessary 28 February 2025.</p> <p>3. Make public the adjustment budget and supporting documentation within 10 working days after being approved by Council (Section 126).</p> <p>4. Draft IDP & Budget – Prioritization and Budget Allocation</p> <p>5. Review of the Mid-year visit Report by National Treasury and implementation of any recommendations.</p> <p>6. Compile Section 71 Reports and present to Mayor.</p>
MARCH 2025	<p>1. IDP Representative Forum on/by mid-March 2025</p> <p>2. 18-29 March 2024 Adoption of Draft IDP 2025/26 financial year.</p> <p>3. Submit 2025/26 Draft Multi-year budget, IDP and Service Delivery and Budget implementation plan in both printed and electronic format forwarded to Provincial COGTA, within 10 working days after being approved by Council.</p>	<p>1. Council to consider and adopt an oversight report [Due by 29 March 2025 MFMA Sec 129 (1)]</p> <p>2. Set performance objectives for revenue for each budget vote (MFMA Sect 17)</p> <p>3. Annual Customer Satisfaction survey (to be considered to annual report) MSA Sect 40.</p> <p>4. Submit 2025/2026 Service Delivery and Budget Implementation Plans submitted to Executive Committee and Council for approval</p>	<p>1. Submit 2025/2026 Draft Multi-year budget and IDP submitted to BSC and Council for consideration.</p> <p>2. Submit 2025/2026 Draft Multi-year budget in both printed and electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council.</p> <p>3. All Income inputs by no later than 25th February. All Expenditure and</p>

		<p>5. Submit 2025/2026 Draft Multi-year and Service Delivery and Budget implementation plan in both printed and electronic format forwarded to National and Provincial Governments, including National Treasury within 10 working days after being approved by Council.</p> <p>6. Final approval and adoption of the 2023/24 APR by Council by end of March.</p>	<p>Capital inputs by no later than 3rd March inputs to the Budget Office.</p> <p>4. Make public the tabled draft budget and supporting documentation within 10 working days after being approved by Council.</p> <p>5. Compile Section 71 Reports and present to Mayor.</p>
APRIL 2025	<p>1. Notice to publicize the draft IDP (21 days)</p> <p>2. Incorporate comments – adjust the IDP & Budget where necessary</p> <p>3. IDP Budget Roadshows.</p> <p>4. Report back on the results of Assessment Feedback</p> <p>5. Ward committee meeting highlighting involvement of members in the IDP and Budget Public Participation process</p> <p>6. Possibly undertake a 2-week community consultation process of the budget.</p> <p>7. Adjustment of Draft IDP from 15th of April 2025.</p>	<p>1. Strategies, objectives, KPA's, KPI's and targets and inclusion into IDP Review Report.</p> <p>2. Section 54&56 Managers' Quarterly Performance Assessments</p> <p>3. Publicise Annual Report [Due by 7 April MFMA Sec 129 (3)]</p> <p>4. Submit Annual Report to Provincial Legislature/MEC Local Government (Due by 7 April MFMA Sec 132 (2))</p>	<p>1. Revision of the budget and IDP from inputs received from the community, Government departments and National Treasury, if required</p> <p>2. Compile Section 71 Reports and present to Mayor.</p> <p>3. All consultation processes to be completed during April 2025.</p> <p>4. All departmental feedback by no later than the end of April 2025.</p>
MAY 2025	<p>1. Adjustment of Draft IDP from the 1st – 15th May 2025</p> <p>2. On/By 31st of May 2025 Final 2024/25 IDP Adoption</p>	<p>1. Implementation Report (for third quarter)</p> <p>2. Quarterly Audit Committee meeting</p>	<p>1. Compile Section 71 Reports and present to Mayor.</p> <p>2. Final Alignment sessions between IDP, PMS and Budget.</p>

		<p>3. Annual review of organizational KPIs</p> <p>4. Review annual organizational performance targets (MPPR Reg)</p>	<p>3. All final inputs and balancing of the budget and presentation to BSC by 6th May 2025.</p> <p>4. Between the 6th and 20th May 2025 loading of budget and generating of mSCOA report and other Council required documentation.</p> <p>5. Presentation of final Budget for adoption to Council.</p>
JUNE 2025	<p>. Submit to MEC on or before 10 days after adoption.</p> <p>2. Prepare Draft IDP Process Plan for the 2026/27 Financial Year.</p> <p>3. Publish Council's adopted FINAL IDP 2025/26 on the Municipal website and local Newspapers.</p>	<p>1. Submission of draft SDBIP to the mayor within 14 days of approval of the budget</p> <p>2. Establish and complete performance evaluations for functional outcomes based on operational plans and the IDP</p> <p>3. Approval of the SDBIP within 28 days after approval of the budget and completion of the annual performance contracts in accordance with S54/56 of MSA</p> <p>4. Make public the SDBIP within 14 working days after being approved by Council</p> <p>5. The Service Delivery and budget implementation plan in both printed</p>	<p>1. Compile Section 71 Reports and present to Mayor.</p> <p>2. Approved 2025/2026 Multi-year budget in both printed and electronic format forwarded to National Treasury within 10 working days after being approved by council</p> <p>3. Make public the approved budget and supporting documentation within 10 working days after being approved by Council.</p> <p>4. Publish Council's budget on the website and local Newspapers.</p>

		and electronic format to be forwarded to national Treasury within 10 working days after being approved by Mayor.	

9. OVERVIEW OF ALIGNMENT OF ANNUAL BUDGET WITH IDP

An Integrated Development Plan (IDP) is a strategic plan for how the eMadlangeni municipality will allocate its resources for the next five years to address the priority needs of its communities. It is a plan to help us set our budget priorities, and to guide sector departments in compiling its Medium Term Expenditure Framework.

The IDP will therefore form an agreement with the Municipality and the community on what, how and when projects and programmes will be implemented and how it will be monitored.

It is a Plan for the entire municipal area and summarises the interventions of all spheres of government aligning our local plans with National and Provincial priorities. Whilst the needs identified by communities far exceeds the available resources, the attempts to inform the medium terms budget allocations and priorities to be funded from Nationally raised revenue.

The IDP therefore outlines key areas where we must intervene and focus our resources in order to achieve the developmental mandate of local government.

This strategic plan must also inform municipal decision making as well as business processes of the Municipality.

The IDP adopted in 2023 remains the principle IDP document and it is of importance to note that the IDP, PMS and budget processes, (whilst these are distinct processes), are integrally linked processes which must be co-ordinated to ensure that the related policies and tabled budget are mutually consistent and credible.

Management

The strategic objectives in the Integrated Development Plan (IDP) should inform the budget and the Performance Management System. This in turn unpacks into an SDBIP which give effect to the IDP and the budget. The SDBIP sets information on performance indicators, quarterly service delivery targets and monthly budget targets. Managers are required to report monthly and quarterly basis against the targets and Council can then monitor performance of the municipality against the quarterly targets on service delivery.

This is in line with the approved PMS Framework. Furthermore, the MSA and related regulations for Top management (section 56's) must have in place a performance agreement that is aligned to the IDP and PMS. The SDBIP usually is the basis for the development of a Performance plan for a section 56 employees and the monitoring and reporting and evaluation is carried out in terms of relevant regulations. A performance bonus may be paid on formal evaluation through a Panel constituted for this purpose – EVALUATION PANEL and only on adoption of the Annual Report for the year in question.

A PMS calendar has been developed to assist managers in measuring progress. It is also imperative that both the Council play an oversight role in this regard. Furthermore, it is necessary for public participation processes to be streamlined to allow for community input into the performance management process to ensure that the goals as set in the IDP are achieved.

10. MEASURABLE PERFORMANCE OBJECTIVES

10.1 KEY FINANCIAL RATIOS

10.1.1 Borrowing Management

Capital expenditure in local government can be funded by capital grants, own-source revenue and long term borrowing. The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. As with all other municipalities, eMadlangeni Local Municipality's borrowing strategy is primarily informed by the affordability of debt repayments. The composition of the Municipality's debt is one annuity loan which was obtained to fund the Municipal Offices. The following financial performance indicators have formed part of the compilation of the 2025/2026 MTREF:

10.1.2 Borrowing to asset ratio

This ratio is a measure of the long-term borrowing as a percentage of the total asset base of the municipality. While this ratio is decreasing over the years, as repayments are made and there are no intentions of increasing the borrowing levels in the short term.

10.1.3 Capital charges to operating expenditure

This is a measure of the cost of borrowing in relation to the operating expenditure. It can be seen that the cost of borrowing has been rather flat at less than 1% since 2009/2010, this is attributed to prudence of the municipality by living within its means, therefore, and limiting borrowings as the revenue streams of the municipality are limited.

10.1.4 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. As alluded to above, due to size and geographical location of the municipality its revenue sources are limited hence the ability to fund capital expenditure out of own revenue is very minimal.

10.1.5 Safety of Capital

10.1.5.1The **debt-to-equity ratio** is a financial ratio indicating the relative proportion of equity and debt used in financing the municipality's assets. The indicator is based on the total of loans, creditors, overdraft and tax provisions as a percentage of funds and reserves. The municipality has one annuity loan and the level of borrowing is relatively negligible.

10.1.5.2The **gearing ratio** is a measure of the total long term borrowings over funds and reserves. This ratio has been flat and immaterial as the municipality's debt level is very low.

10.1.6 Liquidity

10.1.6.1**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.

10.1.6.2The **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. For the previous financial years, the ratio was above the norm and as part of the financial planning strategy, in line with cash-flow pressure, the ratio has declined over the years. This need to be monitored at all times, as meeting current obligations is critical for the municipality and service delivery.

10.2 Revenue Management

As part of the financial sustainability efforts, an aggressive revenue management framework is being 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 efforts is to enhance the cash flow position of the Municipality.

10.3 Creditors Management

The Municipality is doing its level best to ensure that creditors are settled within the legislated 30 days of invoice. The benefits which will accrued are a favourable impact on suppliers' perception of risk of doing business with the Municipality, which is expected to benefit the Municipality in the form of more competitive pricing of tenders.

10.4 Other Indicators

The electricity distribution losses continue to be a perennial problem for the Municipality. With the expected electricity tariff hikes we envisage the losses to increase as electricity tariffs increase by 4.4% in 2024/2025, which will hard hit the consumers' pockets. Nevertheless, efforts are being made to manage illegal connections and theft of electricity by exploring avenues of rolling out smart metering systems, including prepaid meters.

Employee costs including remuneration of councillors as a percentage of operating revenue is above the threshold, it is currently 46% of the total operating budget. The ratio norm should be between 25% to 40%.

Repairs and maintenance as percentage of carrying amount of Property Plant and Equipment 2025/2026 is budgeted at 3.4 % and this indicates movement from the current year 2024/2025. This is below the recommended 8% as guided by MFMA circular 66.

The financial benchmarks reflected in the table below indicate that the municipality continue to strive in ensuring that the institution remain financial viable.

11. OVERVIEW OF BUDGET RELATED POLICIES

The Municipality's budget is guided and governed by relevant legislation and budget related policies. The main purpose of budget related policies is to guide the budget process and inform the projections of the medium-term budget.

The following budget related policies, which have been approved by Council or currently under review, are currently in force to ensure an informed smooth budgetary process and financial management of the Municipality in line with the Municipal Finance Management Act, other relevant legislation and Accounting Standards.

11.1 DRAFT POLICIES FOR 2025/2026

11.1.1 Cost Containment policy

This policy ensures the implementation of reduction on non-essential expenditure. There were no amendments to cost containment policy.

11.1.2 Bad Debt Write Off and Impairment of Debts policy

This policy sets out procedures and processes on debt write off and on debt impairment. There were no amendments to this Policy.

11.1.3 Fleet Management policy

Fleet Management policy ensures that there's no abuse in council vehicles. There were no amendments.

11.1.4 Leave policy

The leave policy gives guidance on leave implementation. There were no amendments to the Leave Policy.

11.1.5 Asset Management policy

The Asset Management Policy is considered a strategic guide in ensuring a sustainable approach to asset renewal, repairs and maintenance. In addition, the policy prescribes the accounting and administrative policies and procedures relating to property, plant and equipment (fixed assets). There's amendments made on this policy.

11.1.6 Petty Cash policy

The primary objective is to regulate the use of Petty Cash Float within the municipality. Petty Cash Policy has been reviewed and amended; it is to be adopted with the current budget.

11.1.7 Virement policy

The primary objective of this policy is to ensure compliance with Section 28 of the MFMA, and the Municipal Budget and Reporting Regulations. It aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework.

11.1.8 Cash and Investment policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are prudently and adequately managed.

11.1.9 Debt Collection and Credit Control policy

The primary objective of this policy is to ensure that all monies due and payable to the municipality in respect of services are collected efficiently and promptly. As required in terms of section 97 of the Municipal Systems Act, the debt collection and credit control policy.

11.1.10 Budget policy

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

11.1.11 Indigent policy

This policy is intended to guide and provide framework to Free Basic Services. The policy has been reviewed and amended and is to be adopted with the current budget

11.1.12 SCM policy

The policy reflects and represents the context of a specific government policy that finds expressions within the provisions of the Municipal Finance Management Act 56 of 2003. The principal objectives of the policy are to provide, promote, and implement theoretical guidelines, governing processes and procedures within supply chain

management. The policy has been reviewed and amended and is to be adopted with the current budget.

11.1.13 Rates policy

The policy is designed to ensure equitable treatment by Council in the levying of rates as well as other persons who may become liable for the payment of rates. The policy has been reviewed and amended and is to be adopted with the current budget.

12. OVERVIEW OF BUDGET ASSUMPTIONS

12.1 EXTERNAL FACTORS

The effects of a technical recession are evident. After a protracted standstill in interest rates, this has since increased. Upwards pressure is also evident in the inflation rate and the Rand continues to weaken against leading currencies. International oil prices are rising after a significant decrease over the previous months.

12.2 GENERAL INFLATION OUTLOOK AND ITS IMPACT ON THE MUNICIPAL ACTIVITIES

There are five key factors that have been taken into consideration in the compilation of the 2025/2026 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity and fuel; and
- The increase in the cost of remuneration. Employee related costs comprise 43% per cent of total operating expenditure in the 2025/2026 MTREF and Councilor's Remuneration is on 4 % therefore increases above inflation places a disproportionate upward pressure on the expenditure budget

12.2.1 Guidelines

The following are some of the budget percentage increases and assumptions used in preparing 2025/2026 medium-term budget:

Item Description	2025/2026	2026/27	2027//2028
Assessment Rates	4.4%	4.5 %	2.5%
Electricity tariffs	4.4%	4.5 %	2.5%
Refuse tariffs	4.4%	4.5 %	2.5%
Salaries and allowances	5.15%	5.25 %	3.75%
Councillors Remuneration	4%	4.5 %	2.5%
Electricity Bulk Purchases	4.4%	4.5 %	2.5%
General Expenses	4.4%	4.5 %	2.5%

12.3 DEBTORS AND CASHFLOW ASSUMPTIONS

Assumptions- Collection rates

- Property rates – Collection rate:80%
- Electricity Collection rate:85%
- Refuse collection rate:85%
- Other revenue collection: 100%

Debt impairment Assumptions

- 2025/26:30% of Gross Debtors Impaired.
- 2026/27:25% of Gross Debtors impaired
- 2027/28:20% of Debtors Impaired

Debt impairment is expected to decrease downwards as collection rates improve with time as By-laws have now been finalised to enforce robust debt and credit control policy. The Municipality have implemented the Revenue Enhancement strategy.

12.4 LONG TERM LIABILITY

It was settled in October 2022.

12.5 TRADE AND OTHER PAYABLES AND CASHFLOW ASSUMPTIONS

- Payment rate –Creditors 100%
- Payment rate-Employee costs-100% (Except for third party deductions expected to pay in the following month.
- Finance Charges Payment rate- 100%
- Capital Expenditure Payment rate- 100%
- Grant expenditure payment rate-100%
- Bulk Purchases Payment rate-100%

12.6 GRANTS

It is assumed that the National and Provincial grants as per the Division of Revenue Bill (DORA Bill) which has been included in the budget will be received during the 2025/2026 financial year.

12.7 DEPRECIATION

Assets are depreciated on a straight line basis. The useful life varies between **7-50 years**. Depreciation commences when the asset is ready for use.

12.8 PROPERTY RATES

It is assumed that there will be elective exemption granted to consumers based on their property market values

12.9 INDIGENT

It is assumed that the indigent subsidy will increase during the financial year, entitled consumers can apply for indigent subsidy and applications will be evaluated in terms of the approved indigent council policy.

12.10 BULK PURCHASES

It is assumed that electricity tariffs of Eskom will increase based on NERSA guideline as from 1 April 2025.

12.11 ABILITY OF THE MUNICIPALITY TO SPEND AND DELIVER ON THE PROGRAMMES

It is estimated that a spending rate of 95 per cent could be achieved on operating expenditure and 100 per cent on the capital programs for the 2025/26 MTREF.

12.12 IMPACT OF NATIONAL, ROVINCIAL AND LOCAL POLICIES

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture; and
- Fighting crime and corruption.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

13. OVERVIEW BUDGET FUNDING

13.1 FISCAL OVERVIEW

The Municipality continues to display a sound financial profile which is mainly attributable to:

- Balanced budgets being funded from current financial year's revenue.
- The municipality operates within its annual budget, as approved by council.
- The municipality maintains a positive cash and investments position.

In compliance with relevant statutory requirements, the Financial Plan (Medium Term Revenue and Expenditure Framework-MTREF) is reviewed and updated annually.

13.2 FUNDING OF CAPITAL BUDGET

The Capital budget is funded by the allocations made to the municipality by National and Provincial Government in the form of grants and internally generated funds.

	2025/26	2026/27	2027/28
MIG	10 464 000,00	10 970 000,00	11 263 000,00
INEP	8 284 000,00	5 000 000,00	5 260 000,00
EESDM	4 000 000,00	5 000 000,00	-
DISASTER	6 181 000,00	-	-
TOTAL	28 929 000,00	20 970 000,00	16 523 000,00

13.4 SOURCES OF FUNDING

The municipality's revenue comprises Operating Revenue which includes property taxes, services charges and operating grants- and capital revenue which consists of capital grants and operating surplus. This high level of independent and relative stable income sources of revenue is one of the key factors that support the sound financial position of the municipality. In addition, to the obvious need to grow the city's revenue by increasing its tax base.

13.5 VALUATION ROLL FLACTUATION

Property values have increase with R150 931 000 to R5 019 795 000.

13.6 REVIEW OF COUNCIL OWNED PROPERTIES

The review of all Council owned residential property is being undertaken to assess if the rental is cost effective and market related so that revenue would increase. Tariff changes based on actual property use.

13.7 ELECTRICITY

The disconnection policy is being applied for non-payment and the long outstanding debts are being targeted.

13.8 CHALLENGES IN THE APPROPRIATION OF FUNDS FOR 2025/2026 BUDGET

13.8.1 Sustainability of municipality

The increase in electricity tariffs, which the municipality has no control over, may on the long run impact negatively on the sustainability of the municipality. This is a huge concern for the municipality.

13.8.2 Impact on rates and tariffs

The way that the budget is funded will ensure that tariff increases by 4.4% on certain services while electricity charge to customers will increase base on NERSA guidelines, this will pose a financial strain on already struggling consumers and increase in ESKOM bulk electricity tariffs is a concern, which the municipality has no control over, might have a negative impact on our revenue.

13.8.3 Internal generated fund (Reserves)

The accumulated surplus will be used to finance the depreciation on assets as the impact of the full provision for depreciation will make the tariffs not affordable to residents. The financing of the depreciation will be phased in over a medium to long term period.

13.8.4 Planned savings and efficiencies

The following areas were identified for possible savings after the efficiency of the usage of the assets / services has been evaluated: overtime, fuel usage and non-priority spending not linked to service delivery.

- **Salaries and Overtime:**
Tight controls need to be implemented within the Infrastructure and Planning Development and Corporate Services to limit overtime worked to 40 hours as required by the Basic Conditions of Employment Act, unless in the case of emergencies or natural disasters, where the Unit Head will pre-authorized and approved overtime exceeding 40 hours per week. A post implementation review will be conducted on overtime in both these Units.
- **Fuel usage**
Tracking system need to be closely monitored by Manager and generation of report on the monthly basic be submitted to Budget and Treasury unit for reconciliation.

14. GRANT ALLOCATIONS

Municipalities play a critical role in furthering government's objective of providing services to all. In support of local government, the National Treasury has gazette grants through DORA, to assist the municipality in fulfilling the obligation. The grant allocations have been included in this medium term budget for 2025/2026.

GRANT	Government Sphere	2025/2026	2026/2027	2027/2028
Financial Management Grant	National	03 000 000	03 000 000	03 000 000
Equitable Share	National	39 891 000	39 853 000	41 646 000
Municipal Infrastructure Grant	National	10 464 000	10 970 000	11 263 000
Electrification Grant (INEP)	National	08 284 000	05 000 000	05 260 000
Library Grant	Provincial	02 129 656	02 129 656	02 129 656
Expanded Public Works Programme (EPWP)	Provincial	01 341 000	0	0
Disaster	Provincial	06 181 000	0	0

GRANT ALLOCATIONS PROGRAMMES

In terms of the DORA 2024 the purpose of the grants which have been allocated to eMadlangeni municipality for the MTEF are:

14.1 Financial management Grant

The purpose of the FMG is to promote and support reforms in the Budget and Treasury Office building the capacity in the municipalities to implement the MFMA, with the following measurable outputs

- Improved and sustained skills development including an internship programme in the BTO
- Upgrading of the IT system to deliver reports which enhance and improve reporting and the quality of data
- Preparation and implementation of supply chain reforms, accounting reforms, producing quality and timely financial statements
- Preparation of financial recovery plans
- Progressive improvements in audit outcomes
- Improvements to internal and external reporting on budgets, finances, SDBIP and annual Reports
- Implementation of the MFMA

14.2 Municipal Infrastructure Grant

The purpose of the grant is intended for the provision of capital finance for basic municipal infrastructure for the poor households, micro enterprise and social institutions. It is also for provision for new rehabilitation and upgrading of municipal infrastructure, eradicate the bucket sanitation system

Measurable outputs

- Number of new households receiving basic services per annum
- Number of additional kilometres of roads constructed and developed
- Number of sporting facilities constructed and developed
- Number of jobs created using Expanded Public Works Programme (EPWP)
- Number of households where the bucket system has been replaced with an alternative System

14.3 Libraries

14.3.1 Provincial Libraries

The purpose of this grant is to address the constitutional mandate whereby public libraries are an exclusive provincial mandate. The funding will be for staffing costs in public libraries, currently administered by local authorities.

14.3.2 Community Libraries

The purpose of this grant is to provide access to modern day technology and information resources as well as to provide relevant collections of material in libraries which meet the needs of the communities.

14.4 EPWP Grant

The purpose of this grant is for creation of job opportunities to the youth and unemployed communities and also to give them work experience.

13.5 ELECTRIFICATION Grant

The DORA indicated that there will be a decrease in electrification grant will for financial year 2025/2026 as well as outer years.

15. LEGISLATION COMPLIANCE STATUS

15.1 DISCLOSURE ON IMPLEMENTATION OF MFMA AND OTHER LEGISLATION

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

15.2 BUDGET

This annual budget has been developed taking the MFMA, Municipal Budget and Reporting Regulations, and National Treasury requirements into account. Budgets are being tabled and approved within the required Legislative timeframes.

15.3 INTERGRATED DEVELOPMENT PLAN

The 2025/2026 process plan was adopted on the 29th of August 2024.

15.4 SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The detail SDBIP document is at a final stage and will be finalized after approval of the 2025/26 MTREF in June 2025 directly aligned and informed by the 2026/2027 MTREF.

15.5 ANNUAL REPORT

The 2025/2026 Annual Report has been developed taking into account the MFMA and National Treasury requirements.

15.6 IN-YEAR REPORTING

100 % compliance with regards to monthly, quarterly and annual reports to Council, Provincial and National Treasury.

15.7 BUDGET AND TREASURY OFFICES

A Budget and Treasury Office has been established in accordance with the MFMA and National Treasury Requirements.

15.8 AUDIT COMMITTEE

The Audit Committee, an independent external committee, and provides an oversight function over the financial and risk management and performance of the municipality.

15.9 MUNICIPAL PUBLIC ACCOUNTS COMMITTEE

This committee ensures that the administration is held accountable for their management of municipal funds and assets, and to ensure the efficient and effective utilization of council resources.

16. SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. The SDBIP provides a credible information management plan to ensure service delivery targets and other performance management indicators be achieved. The mechanism ensures that the IDP and Budget are aligned. The focus of the SDBIP is the creation of both financial and non-financial measurable performance objectives in the form of service delivery targets.

The SDBIP of eMadlangeni Municipality is developed according to the eight-point plan as set out in the Municipal IDP. It contains the Strategic Focus Areas, which is then drilled down into Programs and Projects. It reflects the quarterly and annual targets and the actual achievements/ non achievement of these targets are monitored on a quarterly basis. The ultimate aim of this monitoring is to ensure that the Municipality achieves its objectives. Where targets are not achieved, reasons for non-achievement and corrective action to be implemented are required. The municipality's strategic planning documents i.e. the IDP, Budget, and the SDBIP are all linked.

The SDBIP is not part of this budget. The document will be submitted to Mayor as per section 69 (3) (a) of the MFMA and it will be approved by Council as per section 53(1) (c) (ii) of the MFMA.

17. CONTRACTS HAVING FUTURE BUDGETARY IMPLICATIONS

In terms of the Municipality's Supply Management Policy, no contracts are awarded beyond the medium – term revenue and expenditure framework (three years). It is envisaged at this stage that no contract will have budgetary implications beyond a period of three years.

18. MUNICIPAL MANAGER'S QUALITY CERTIFICATE

I, Mrs GN Mavudla, Municipal Manager of eMadlangeni Municipality, hereby certify that the final annual budget and supporting documentation of the 2025/2026 Operating and Capital Budget have been prepared in accordance with the Municipal Finance Management Act, 56 of 2003, and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name : Mrs. GN Mavudla

Municipal Manager : EMADLANGENI MUNICIPALITY

Signature :

Date :

19.
OTHER
SUPPORTING
TABLE: BUDGET
(ANNEXURE A)

PART OF THE
AGENDA.

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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[Information &
service delivery](#)



national treasury

Department
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

Ek: Kgomotso Baleyi
Ne: National Treasury
Tel: (012) 315-5866
Te: Electronic submissions
El: LG Upload Portal

Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Showing / Clearing Highlights

Important documents which provide essential assistance

[MFMA Budget Circulars](#) [Click to view](#)

[MBRR Budget Formats Guide](#) [Click to view](#)

[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

SA136

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive And Council	Vote 1 Executive And Council	1.1 - Mayor and Council
Vote 2 - Finance Services	1.1 Mayor and Council	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 3 - Corporate Services	1.2 Municipal Manager, Town Secretary and Chief Executive	1.3 - Governance Function
Vote 4 - Community and Social Services	1.3 Governance Function	1.4 - (Name of sub-vote)
Vote 5 - Technical Services	1.4 (Name of sub-vote)	1.5 - (Name of sub-vote)
Vote 6 - Planning and Development	1.5 (Name of sub-vote)	1.6 - (Name of sub-vote)
Vote 7 - Other	1.6 (Name of sub-vote)	1.7 - (Name of sub-vote)
Vote 8 - Community and Social Services 2	1.7 (Name of sub-vote)	1.8 - (Name of sub-vote)
Vote 9 - (NAME OF VOTE 9)	1.8 (Name of sub-vote)	1.9 - (Name of sub-vote)
Vote 10 - (NAME OF VOTE 10)	1.9 (Name of sub-vote)	1.10 - (Name of sub-vote)
Vote 11 - (NAME OF VOTE 11)	1.10 (Name of sub-vote)	
Vote 12 - (NAME OF VOTE 12)	Vote 2 Finance Services	
Vote 13 - (NAME OF VOTE 13)	2.1 Finance	2.1 - Finance
Vote 14 - (NAME OF VOTE 14)	2.2 Asset Management	2.2 - Asset Management
Vote 15 - (NAME OF VOTE 15)	2.3 Property Services	2.3 - Property Services
	2.4 Valuation Service	2.4 - Valuation Service
	2.5 Supply Chain Management	2.5 - Supply Chain Management
	2.6 (Name of sub-vote)	2.6 - (Name of sub-vote)
	2.7 (Name of sub-vote)	2.7 - (Name of sub-vote)
	2.8 (Name of sub-vote)	2.8 - (Name of sub-vote)
	2.9 (Name of sub-vote)	2.9 - (Name of sub-vote)
	2.10 (Name of sub-vote)	2.10 - (Name of sub-vote)
	Vote 3 Corporate Services	
	3.1 Administrative and Corporate Support	3.1 - Administrative and Corporate Support
	3.2 Legal Services	3.2 - Legal Services
	3.3 Information Technology	3.3 - Information Technology
	3.4 Human Resources	3.4 - Human Resources
	3.5 (Name of sub-vote)	3.5 - (Name of sub-vote)
	3.6 (Name of sub-vote)	3.6 - (Name of sub-vote)
	3.7 (Name of sub-vote)	3.7 - (Name of sub-vote)
	3.8 (Name of sub-vote)	3.8 - (Name of sub-vote)
	3.9 (Name of sub-vote)	3.9 - (Name of sub-vote)
	3.10 (Name of sub-vote)	3.10 - (Name of sub-vote)
	Vote 4 Community and Social Services	
	4.1 Population Development	4.1 - Population Development
	4.2 Disaster Management	4.2 - Disaster Management
	4.3 Solid Waste Removal	4.3 - Solid Waste Removal
	4.4 Fire Fighting and Protection	4.4 - Fire Fighting and Protection
	4.5 Cemeteries, Funeral Parlours and Crematoriums	4.5 - Cemeteries, Funeral Parlours and Crematoriums
	4.6 Community Halls and Facilities	4.6 - Community Halls and Facilities
	4.7 Libraries and Archives	4.7 - Libraries and Archives
	4.8 (Name of sub-vote)	4.8 - (Name of sub-vote)
	4.9 Education	4.9 - Education
	4.10 Indigenous and Customary Law	4.10 - Indigenous and Customary Law
	Vote 5 Technical Services	
	5.1 Electricity	5.1 - Electricity
	5.2 Roads	5.2 - Roads
	5.3 Taxi Ranks	5.3 - Taxi Ranks
	5.4 (Name of sub-vote)	5.4 - (Name of sub-vote)
	5.5 (Name of sub-vote)	5.5 - (Name of sub-vote)
	5.6 (Name of sub-vote)	5.6 - (Name of sub-vote)
	5.7 (Name of sub-vote)	5.7 - (Name of sub-vote)
	5.8 (Name of sub-vote)	5.8 - (Name of sub-vote)
	5.9 (Name of sub-vote)	5.9 - (Name of sub-vote)
	5.10 (Name of sub-vote)	5.10 - (Name of sub-vote)
	Vote 6 Planning and Development	
	6.1 Development Facilitation	6.1 - Development Facilitation
	6.2 Economic Development/Planning	6.2 - Economic Development/Planning
	6.3 Town Planning, Building Regulations and Enforcement, and City Engineer	6.3 - Town Planning, Building Regulations and Enforcement, and City Engineer
	6.4 Tourism	6.4 - Tourism
	6.5 Recreational Facilities	6.5 - Recreational Facilities
	6.6 Provincial Planning	6.6 - Provincial Planning
	6.7 (Name of sub-vote)	6.7 - (Name of sub-vote)
	6.8 (Name of sub-vote)	6.8 - (Name of sub-vote)
	6.9 (Name of sub-vote)	6.9 - (Name of sub-vote)
	6.10 (Name of sub-vote)	6.10 - (Name of sub-vote)
	Vote 7 Other	
	7.1 Markets	7.1 - Markets
	7.2 (Name of sub-vote)	7.2 - (Name of sub-vote)
	7.3 (Name of sub-vote)	7.3 - (Name of sub-vote)
	7.4 (Name of sub-vote)	7.4 - (Name of sub-vote)
	7.5 (Name of sub-vote)	7.5 - (Name of sub-vote)
	7.6 (Name of sub-vote)	7.6 - (Name of sub-vote)
	7.7 (Name of sub-vote)	7.7 - (Name of sub-vote)
	7.8 (Name of sub-vote)	7.8 - (Name of sub-vote)
	7.9 (Name of sub-vote)	7.9 - (Name of sub-vote)
	7.10 (Name of sub-vote)	7.10 - (Name of sub-vote)
	Vote 8 Community and Social Services 2	
	8.1 Literacy Programmes	8.1 - Literacy Programmes
	8.2 Fencing and Fences	8.2 - Fencing and Fences
	8.3 Licensing and Control of Animals	8.3 - Licensing and Control of Animals
	8.4 Sports Grounds and Stadiums	8.4 - Sports Grounds and Stadiums
	8.5 Storm Water Management	8.5 - Storm Water Management
	8.6 Solid Waste Disposal (Landfill Sites)	8.6 - Solid Waste Disposal (Landfill Sites)
	8.7 (Name of sub-vote)	8.7 - (Name of sub-vote)
	8.8 (Name of sub-vote)	8.8 - (Name of sub-vote)
	8.9 (Name of sub-vote)	8.9 - (Name of sub-vote)
	8.10 (Name of sub-vote)	8.10 - (Name of sub-vote)
	Vote 9 (NAME OF VOTE 9)	
	9.1 (Name of sub-vote)	9.1 - (Name of sub-vote)
	9.2 (Name of sub-vote)	9.2 - (Name of sub-vote)
	9.3 (Name of sub-vote)	9.3 - (Name of sub-vote)
	9.4 (Name of sub-vote)	9.4 - (Name of sub-vote)
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	9.6 (Name of sub-vote)	9.6 - (Name of sub-vote)
	9.7 (Name of sub-vote)	9.7 - (Name of sub-vote)
	9.8 (Name of sub-vote)	9.8 - (Name of sub-vote)
	9.9 (Name of sub-vote)	9.9 - (Name of sub-vote)
	9.10 (Name of sub-vote)	9.10 - (Name of sub-vote)
	Vote 10 (NAME OF VOTE 10)	
	10.1 (Name of sub-vote)	10.1 - (Name of sub-vote)
	10.2 (Name of sub-vote)	10.2 - (Name of sub-vote)
	10.3 (Name of sub-vote)	10.3 - (Name of sub-vote)
	10.4 (Name of sub-vote)	10.4 - (Name of sub-vote)
	10.5 (Name of sub-vote)	10.5 - (Name of sub-vote)
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	10.7 (Name of sub-vote)	10.7 - (Name of sub-vote)
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	10.9 (Name of sub-vote)	10.9 - (Name of sub-vote)
	10.10 (Name of sub-vote)	10.10 - (Name of sub-vote)
	Vote 11 (NAME OF VOTE 11)	
	11.1 (Name of sub-vote)	11.1 - (Name of sub-vote)
	11.2 (Name of sub-vote)	11.2 - (Name of sub-vote)
	11.3 (Name of sub-vote)	11.3 - (Name of sub-vote)
	11.4 (Name of sub-vote)	11.4 - (Name of sub-vote)
	11.5 (Name of sub-vote)	11.5 - (Name of sub-vote)
	11.6 (Name of sub-vote)	11.6 - (Name of sub-vote)
	11.7 (Name of sub-vote)	11.7 - (Name of sub-vote)
	11.8 (Name of sub-vote)	11.8 - (Name of sub-vote)
	11.9 (Name of sub-vote)	11.9 - (Name of sub-vote)
	11.10 (Name of sub-vote)	11.10 - (Name of sub-vote)
	Vote 12 (NAME OF VOTE 12)	
	12.1 (Name of sub-vote)	12.1 - (Name of sub-vote)
	12.2 (Name of sub-vote)	12.2 - (Name of sub-vote)
	12.3 (Name of sub-vote)	12.3 - (Name of sub-vote)
	12.4 (Name of sub-vote)	12.4 - (Name of sub-vote)
	12.5 (Name of sub-vote)	12.5 - (Name of sub-vote)
	12.6 (Name of sub-vote)	12.6 - (Name of sub-vote)
	12.7 (Name of sub-vote)	12.7 - (Name of sub-vote)
	12.8 (Name of sub-vote)	12.8 - (Name of sub-vote)
	12.9 (Name of sub-vote)	12.9 - (Name of sub-vote)
	12.10 (Name of sub-vote)	12.10 - (Name of sub-vote)
	Vote 13 (NAME OF VOTE 13)	
	13.1 (Name of sub-vote)	13.1 - (Name of sub-vote)
	13.2 (Name of sub-vote)	13.2 - (Name of sub-vote)

13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]
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13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]
Vote 14	[NAME OF VOTE 14]	
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]
Vote 15	[NAME OF VOTE 15]	
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]

KZN253 Emadlangeni - Contact Information

A. GENERAL INFORMATION

Municipality	KZN253 Emadlangeni
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

1 Grade in terms of the Remuneration of Public Office Bearers Act.

B. CONTACT INFORMATION

Postal address:	
P.O. Box	
City / Town	
Postal Code	
Street address	
Building	
Street No. & Name	
City / Town	
Postal Code	
General Contacts	
Telephone number	
Fax number	

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN253 Emadlangeni - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	22 635	25 471	37 400	47 567	49 680	49 680	29 705	51 866	54 200	55 555
Service charges	17 576	16 056	17 004	23 300	20 980	20 980	14 628	21 266	22 136	23 016
Investment revenue	576	557	1 454	1 169	1 667	1 667	1 141	1 741	1 819	1 865
Transfer and subsidies - Operational	42 504	43 866	45 307	46 303	53 241	53 241	33 927	46 502	45 106	47 184
Other own revenue	8 767	6 033	12 081	13 076	12 780	12 780	9 063	13 342	13 942	14 291
Total Revenue (excluding capital transfers and contributions)	92 059	91 982	113 247	131 416	138 348	138 348	88 464	134 717	137 204	141 911
Employee costs	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252
Remuneration of councillors	3 925	4 928	4 647	4 740	4 740	4 740	3 138	4 817	5 034	5 160
Depreciation and amortisation	9 567	11 628	18 575	9 332	9 332	9 332	4 870	9 743	10 181	10 436
Interest	1 726	1 967	307	-	-	-	35	-	-	-
Inventory consumed and bulk purchases	19 658	20 114	22 599	28 456	31 155	31 155	15 715	31 031	32 427	33 238
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 568	38 277	70 704	29 404	37 567	37 567	24 994	30 385	29 357	29 973
Total Expenditure	117 020	123 047	167 949	124 022	138 325	138 325	84 809	132 985	137 001	141 058
Surplus/(Deficit)	(24 961)	(31 065)	(54 702)	7 393	24	24	3 655	1 732	202	852
Transfers and subsidies - capital (monetary allocations)	11 829	23 834	44 266	31 858	48 858	48 858	39 549	28 929	22 151	16 523
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375
Capital expenditure & funds sources										
Capital expenditure	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 993	26 526	19 666	15 835
Transfers recognised - capital	(39 724)	(6 145)	(3 231)	27 703	44 927	44 927	42 530	25 156	18 235	14 368
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	(17 984)	(209)	9 669	1 525	1 346	1 346	2 463	1 370	1 432	1 467
Total sources of capital funds	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 993	26 526	19 666	15 835
Financial position										
Total current assets	35 534	50 328	60 017	94 611	82 459	82 459	74 417	89 499	16 776	15 986
Total non current assets	148 954	148 308	148 072	160 782	177 827	177 827	188 181	164 890	9 485	5 400
Total current liabilities	57 840	72 799	92 657	65 735	65 775	65 775	104 113	72 663	797	821
Total non current liabilities	2 026	1 574	1 636	29 876	29 876	29 876	1 334	1 636	-	-
Community wealth/Equity	124 658	124 232	113 796	160 942	165 795	165 795	157 001	326 542	25 464	20 564
Cash flows										
Net cash from (used) operating	1 880	1 457	20 181	(5 916)	(12 394)	(12 394)	29 296	27 737	33 448	28 742
Net cash from (used) investing	-	-	-	(33 612)	(53 354)	(53 354)	32 407	(30 505)	(22 616)	(18 211)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1 539	1 105	17 461	(17 737)	(48 734)	(48 734)	64 732	15 796	26 628	37 159
Cash backing/surplus reconciliation										
Cash and investments available	3 471	2 720	18 571	15 875	4 620	4 620	6 746	15 796	10 832	10 532
Application of cash and investments	47 464	62 784	89 332	40 338	39 979	39 979	66 105	14 182	(5 971)	(5 487)
Balance - surplus (shortfall)	(43 993)	(60 065)	(70 762)	(24 464)	(35 359)	(35 359)	(59 359)	1 613	16 803	16 019
Asset management										
Asset register summary (WDV)	148 954	148 308	148 072	160 782	177 827	177 827	164 890	164 890	9 485	5 400
Depreciation	-	-	-	-	-	-	-	-	-	-
Renewal and Upgrading of Existing Assets	3 587	4 713	3 162	968	40	40	-	-	-	-
Repairs and Maintenance	869	955	1 228	1 686	1 486	1 486	1 559	1 559	1 629	1 683
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(2 134)	(2 224)	(3 601)	(5 421)	(8 950)	(8 950)	(10 602)	(11 181)	(11 474)	-
Households below minimum service level										
Water:	-	-	-	-	-	-	0	0	-	-
Sanitation/sewerage:	-	-	-	-	-	-	125	125	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		64 365	67 999	86 042	97 386	101 669	101 669	104 208	106 930	110 325
Executive and council		33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646
Finance and administration		30 898	31 923	47 973	57 450	61 733	61 733	64 317	67 077	68 679
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		8 073	4 758	5 052	4 983	5 196	5 196	5 569	5 700	6 071
Community and social services		6 250	2 463	1 999	2 086	2 098	2 098	2 335	2 321	2 607
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		1 823	2 294	3 053	2 897	3 097	3 097	3 234	3 379	3 464
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		4 996	11 145	19 262	17 811	34 814	34 814	18 135	17 307	11 423
Planning and development		98	1 020	1 177	1 393	1 351	1 351	1 361	21	22
Road transport		4 898	10 125	18 085	16 418	33 463	33 463	16 773	17 285	11 401
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		24 598	29 880	45 201	42 368	38 031	38 031	35 151	28 809	29 990
Energy sources		22 767	27 963	42 570	39 198	35 434	35 434	32 440	25 978	27 087
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		1 831	1 917	2 632	3 169	2 596	2 596	2 711	2 831	2 903
Other	4	1 857	2 034	1 955	726	7 497	7 497	584	610	625
Total Revenue - Functional	2	103 888	115 815	157 513	163 274	187 206	187 206	163 646	159 355	158 434
Expenditure - Functional										
Governance and administration		48 055	41 536	56 272	51 567	58 205	58 205	202 751	57 424	59 182
Executive and council		9 878	10 556	11 404	10 651	12 461	12 461	11 281	11 819	12 168
Finance and administration		37 123	29 766	43 568	39 010	43 845	43 845	188 964	42 972	44 290
Internal audit		1 054	1 214	1 300	1 905	1 899	1 899	2 575	2 632	2 724
Community and public safety		17 841	21 861	33 960	25 499	27 960	27 960	28 214	28 788	29 566
Community and social services		5 939	6 777	12 482	7 507	8 093	8 093	8 813	9 248	9 546
Sport and recreation		1 851	1 966	2 183	2 837	2 870	2 870	3 031	3 187	3 303
Public safety		10 050	13 118	19 295	15 155	16 998	16 998	16 371	16 353	16 717
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		13 075	15 942	18 565	13 043	12 187	12 187	11 459	12 042	12 462
Planning and development		2 668	4 083	4 258	5 693	5 307	5 307	4 149	4 361	4 513
Road transport		10 407	11 859	14 307	7 350	6 880	6 880	7 309	7 681	7 949
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		34 668	39 084	54 865	29 668	31 481	31 481	32 490	33 989	34 917
Energy sources		30 753	33 489	50 003	26 060	28 609	28 609	29 364	30 703	31 502
Water management		-	-	-	-	-	-	-	-	-
Waste water management		185	(1 745)	127	-	-	-	-	-	-
Waste management		3 730	7 340	4 736	3 608	2 872	2 872	3 126	3 286	3 415
Other	4	3 380	4 624	4 286	4 245	8 491	8 491	4 524	4 759	4 931
Total Expenditure - Functional	3	117 020	123 047	167 949	124 022	138 325	138 325	279 438	137 001	141 058
Surplus/(Deficit) for the year		(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	(115 792)	22 353	17 375

References

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

KZN253 Emadlangeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2021/22			2022/23			2023/24			Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28					
Revenue - Functional																
Municipal government and administration		64 385	67 999	86 042	97 386	101 609	101 669	104 208	106 930	110 325						
Executive and council		33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646						
Mayor and Council		33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646						
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-						
Finance and administration		30 888	31 923	47 973	57 450	61 733	61 733	64 317	67 077	66 679						
Administrative and Corporate Support		26 888	30 136	26 178	22 662	1 013	1 013	11 283	11 856	11 873						
Asset Management		-	-	-	-	-	-	-	-	-						
Finance		4 009	1 788	19 795	34 788	60 719	60 719	53 033	55 420	56 805						
Fleet Management		-	-	-	-	-	-	-	-	-						
Human Resources		-	-	-	-	-	-	-	-	-						
Information Technology		-	-	-	-	-	-	-	-	-						
Legal Services		-	-	-	-	-	-	-	-	-						
Marketing, Customer Relations, Publicity and Media Co-Property Services		-	-	-	-	-	-	-	-	-						
Risk Management		-	-	-	-	-	-	-	-	-						
Security Services		-	-	-	-	-	-	-	-	-						
Supply Chain Management		-	-	-	-	-	-	-	-	-						
Valuation Service		-	-	-	1	1	1	1	1	1						
Internal audit		-	-	-	-	-	-	-	-	-						
Governance Function		-	-	-	-	-	-	-	-	-						
Community and public safety		8 073	4 758	5 052	4 863	5 196	5 196	5 569	5 700	6 071						
Community and social services		6 250	2 463	1 999	2 086	2 069	2 069	2 335	2 321	2 607						
Ageed Care		-	-	-	-	-	-	-	-	-						
Agricultural		-	-	-	-	-	-	-	-	-						
Animal Care and Diseases		-	-	-	-	-	-	-	-	-						
Cemeteries, Funeral Parlours and Cromatoriums		55	38	33	36	51	51	53	56	57						
Child Care Facilities		-	-	-	-	-	-	-	-	-						
Community Halls and Facilities		-	-	-	-	-	-	-	-	-						
Consumer Protection		3	3	4	3	3	3	3	3	4						
Cultural Matters		-	-	-	-	-	-	-	-	-						
Disaster Management		-	-	-	-	-	-	-	-	-						
Education		-	-	-	-	-	-	-	-	-						
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-						
Industrial Promotion		-	-	-	-	-	-	-	-	-						
Language Policy		-	-	-	-	-	-	-	-	-						
Libraries and Archives		6 192	2 423	1 962	2 047	2 044	2 044	2 278	2 262	2 547						
Literacy Programmes		-	-	-	-	-	-	-	-	-						
Media Services		-	-	-	-	-	-	-	-	-						
Museums and Art Galleries		-	-	-	-	-	-	-	-	-						
Population Development		-	-	-	-	-	-	-	-	-						
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-						
Theatres		-	-	-	-	-	-	-	-	-						
Zoo's		-	-	-	-	-	-	-	-	-						
Sport and recreation		-	-	-	-	-	-	-	-	-						
Beaches and Jetties		-	-	-	-	-	-	-	-	-						
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-						
Community Parks (Including Nurseries)		-	-	-	-	-	-	-	-	-						
Recreational Facilities		-	-	-	-	-	-	-	-	-						
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-						
Public safety		1 823	2 294	3 053	2 897	3 097	3 097	3 234	3 379	3 464						
Civil Defence		-	-	-	-	-	-	-	-	-						
Cleansing		-	-	-	-	-	-	-	-	-						
Control of Public Nuisances		-	-	-	-	-	-	-	-	-						
Fencing and Fences		-	-	-	-	-	-	-	-	-						
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-						
Licensing and Control of Animals		1 823	2 294	3 053	2 897	3 097	3 097	3 234	3 379	3 464						
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-						
Pounds		-	-	-	-	-	-	-	-	-						
Housing		-	-	-	-	-	-	-	-	-						
Housing		-	-	-	-	-	-	-	-	-						
Informal Settlements		-	-	-	-	-	-	-	-	-						
Health		-	-	-	-	-	-	-	-	-						
Ambulance		-	-	-	-	-	-	-	-	-						
Health Services		-	-	-	-	-	-	-	-	-						
Laboratory Services		-	-	-	-	-	-	-	-	-						
Food Control		-	-	-	-	-	-	-	-	-						
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-						
Vector Control		-	-	-	-	-	-	-	-	-						
Chemical Safety		-	-	-	-	-	-	-	-	-						

Economic and environmental services	4 996	11 145	19 262	17 811	34 814	34 814	18 135	17 307	11 423
Planning and development	98	1 020	1 177	1 393	1 351	1 351	1 361	21	22
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	22	34	40	47	15	15	16	17	17
Economic Development/Planning	6	992	1 137	1 345	1 335	1 335	1 345	5	5
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and Project Management Unit	69	(7)	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	4 898	10 125	18 085	16 418	33 463	33 463	16 773	17 285	11 401
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	4 898	10 125	18 085	16 418	33 463	33 463	16 773	17 285	11 401
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	24 598	29 080	45 201	42 368	39 031	39 031	35 151	29 009	29 890
Energy sources	22 767	27 963	42 570	39 198	35 434	35 434	32 440	25 978	27 987
Electricity	22 767	27 963	42 570	39 198	35 434	35 434	32 440	25 978	27 987
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	1 831	1 917	2 632	3 169	2 596	2 596	2 711	2 831	2 903
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	1 831	1 917	2 632	3 169	2 596	2 596	2 711	2 831	2 903
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	1 857	2 034	1 955	726	7 497	7 497	584	610	625
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	1 857	2 034	1 955	726	7 497	7 497	584	610	625
Total Revenue - Functional	2 103 888	115 815	157 513	163 274	187 206	187 206	163 646	159 355	158 434

Expenditure - Functional

Municipal governance and administration

- Executive and council
- Mayor and Council
- Municipal Manager, Town Secretary and Chief Executive
- Finance and administration
- Administrative and Corporate Support
- Asset Management
- Finance
- Fleet Management
- Human Resources
- Information Technology
- Legal Services
- Marketing, Customer Relations, Publicity and Media Co-
- Property Services
- Risk Management
- Security Services
- Supply Chain Management
- Valuation Service

Internal audit

Government Function

Community and public safety

Community and social services

- Aged Care
- Agricultural
- Animal Care and Diseases
- Cemeteries, Funeral Parlours and Crematoriums
- Child Care Facilities
- Community Halls and Facilities
- Consumer Protection
- Cultural Matters
- Disaster Management
- Education
- Indigenous and Customary Law
- Industrial Promotion
- Language Policy
- Libraries and Archives
- Literacy Programmes
- Media Services
- Museums and Art Galleries
- Population Development
- Provincial Cultural Matters
- Theatres
- Zoo's

Sport and recreation

- Beaches and Jetties
- Casinos, Racing, Gambling, Wagging
- Community Parks (including Nurseries)
- Recreational Facilities
- Sports Grounds and Stadiums

Public safety

- Civil Defence
- Cleansing
- Control of Public Nuisances
- Fencing and Fences
- Fire Fighting and Protection
- Licensing and Control of Animals
- Police Forces, Traffic and Street Parking Control
- Pounds

Housing

- Housing
- Informal Settlements

Health

- Ambulance
- Health Services
- Laboratory Services
- Food Control
- Health Surveillance and Prevention of Communicable
- Vector Control
- Chemical Safety

	48 055	41 536	56 272	51 567	58 205	58 205	202 751	57 424	59 182
Executive and council	9 876	10 556	11 404	10 651	12 461	12 461	11 281	11 819	12 159
Mayor and Council	5 830	7 152	6 845	6 722	7 139	7 139	6 914	7 229	7 417
Municipal Manager, Town Secretary and Chief Executive	4 046	3 404	4 559	3 930	5 323	5 323	4 368	4 591	4 752
Finance and administration	37 123	29 766	43 568	39 010	43 845	43 845	163 994	42 972	44 290
Administrative and Corporate Support	23 395	17 526	27 990	24 607	27 293	27 293	25 365	26 288	27 041
Asset Management	1 625	1 330	1 750	1 421	1 548	1 548	1 747	1 827	1 875
Finance	4 357	3 828	5 580	3 300	4 051	4 051	150 977	4 759	4 932
Fleet Management	-	-	-	-	-	-	-	-	-
Human Resources	507	1 029	1 212	2 002	1 633	1 633	1 172	1 229	1 268
Information Technology	2 885	3 083	3 500	2 911	4 073	4 073	4 249	3 449	3 574
Legal Services	2 931	1 515	1 836	1 400	1 664	1 664	1 807	1 595	1 654
Marketing, Customer Relations, Publicity and Media Co-	-	-	-	-	-	-	-	-	-
Property Services	594	680	820	1 653	1 653	1 653	1 725	1 803	1 848
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	728	776	880	1 696	1 579	1 579	1 921	2 022	2 098
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	1 054	1 214	1 300	1 905	1 899	1 899	2 505	2 632	2 774
Government Function	1 054	1 214	1 300	1 905	1 899	1 899	2 505	2 632	2 774
Community and public safety	17 841	21 861	33 960	25 499	27 960	27 960	28 214	28 769	29 565
Community and social services	5 939	6 777	12 482	7 507	8 093	8 093	8 813	9 248	9 548
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	18	12	75	200	100	100	125	131	134
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	816	685	6 680	250	100	100	150	157	161
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	1 322	1 274	1 616	1 591	1 974	1 974	794	834	863
Education	-	-	42	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	1 817	2 474	2 385	2 100	2 572	2 572	2 848	2 995	3 103
Literacy Programmes	1	159	7	150	150	150	300	314	321
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	1 963	2 173	1 687	3 216	3 197	3 197	4 596	4 817	4 964
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	1 851	1 966	2 183	2 837	2 870	2 870	3 031	3 187	3 303
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagging	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	-	-	-	-	-	-	-	-	-
Recreational Facilities	1 851	1 966	2 183	2 837	2 870	2 870	3 031	3 187	3 303
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
Public safety	10 050	13 118	19 295	15 155	16 996	16 996	16 371	16 353	16 717
Civil Defence	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	4 474	5 632	10 309	6 000	7 500	7 500	6 500	5 973	5 962
Fire Fighting and Protection	3 151	4 115	4 345	4 128	4 346	4 346	4 302	4 522	4 683
Licensing and Control of Animals	2 425	3 371	4 641	5 027	5 151	5 151	5 570	5 858	6 071
Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	-	-
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services	13 075	15 942	18 565	13 043	12 187	12 187	11 459	12 042	12 462
Planning and development	2 668	4 083	4 258	5 693	5 307	5 307	4 149	4 361	4 513
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	2 054	2 038	1 658	2 610	2 326	2 326	2 336	2 456	2 543
Economic Development/Planning	614	2 045	2 600	3 083	2 980	2 980	1 813	1 905	1 970
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and Project Management Unit	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	10 407	11 659	14 307	7 350	6 880	6 880	7 309	7 681	7 949
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	10 353	11 816	14 303	7 350	6 880	6 880	7 309	7 681	7 949
Taxi Ranks	54	43	4	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	34 688	39 064	54 865	29 668	31 461	31 461	33 490	33 689	34 917
Energy sources	30 753	33 489	50 003	26 060	26 609	26 609	29 364	30 703	31 502
Electricity	-	-	-	-	-	-	-	-	-
Street Lighting and Signal Systems	30 753	33 489	50 003	26 060	26 609	26 609	29 364	30 703	31 502
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	185	(1 745)	127	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	185	(1 745)	127	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	3 730	7 340	4 736	3 608	2 872	2 872	3 126	3 288	3 415
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	1 917	5 015	2 357	-	-	-	-	-	-
Solid Waste Removal	1 814	2 325	2 379	3 608	2 872	2 872	3 126	3 288	3 415
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	3 380	4 624	4 286	4 245	8 491	8 491	4 524	4 759	4 931
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	11	9	32	-	-	-	-	-	-
Tourism	3 369	4 615	4 254	4 245	8 491	8 491	4 524	4 759	4 931
Total Expenditure - Functional	117 020	123 047	167 949	124 022	138 325	138 325	279 438	137 001	141 058
Surplus/Deficit for the year	(13 132)	(7 231)	(10 436)	39 251	48 892	48 892	(115 792)	22 353	17 375

References:

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

check oprev balance	11 829 223	23 833 856	44 266 165	31 858 000	48 858 000	48 858 000	75 182 088	24 637 638	21 229 931
check opeexp balance	-	-	-	-	-	-	146 452 265	-	-1

KZN253 Emadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote	1									
Vote 1 - Executive And Council		33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646
Vote 2 - Finance Services		4 009	1 788	19 795	34 788	60 720	60 720	53 034	55 421	56 806
Vote 3 - Corporate Services		26 888	30 136	28 178	22 662	1 013	1 013	11 283	11 656	11 873
Vote 4 - Community and Social Services		8 081	4 380	4 631	5 255	4 695	4 695	5 046	5 151	5 511
Vote 5 - Technical Services		27 665	38 088	60 655	55 617	68 897	68 897	49 213	43 263	38 487
Vote 6 - Planning and Development		1 955	3 054	3 132	2 118	8 848	8 848	1 945	631	647
Vote 7 - Other		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		1 823	2 294	3 053	2 897	3 097	3 097	3 234	3 379	3 464
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	103 888	115 815	157 513	163 274	187 206	187 206	163 646	159 355	158 434
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive And Council		10 932	11 770	12 703	12 557	14 361	14 361	13 786	14 452	14 892
Vote 2 - Finance Services		7 404	6 613	9 030	8 090	8 931	8 931	156 371	10 411	10 753
Vote 3 - Corporate Services		29 719	23 153	34 538	30 920	34 914	34 914	32 594	32 561	33 537
Vote 4 - Community and Social Services		10 903	13 058	19 198	15 093	15 161	15 161	15 940	16 742	17 324
Vote 5 - Technical Services		41 160	45 348	64 310	33 410	35 489	35 489	36 673	38 385	39 451
Vote 6 - Planning and Development		7 888	10 664	10 696	12 775	16 668	16 668	11 704	12 307	12 747
Vote 7 - Other		11	9	32	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		9 002	12 432	17 440	11 177	12 801	12 801	12 370	12 144	12 355
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	117 020	123 047	167 949	124 022	138 325	138 325	279 438	137 001	141 058
Surplus/(Deficit) for the year	2	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	(115 792)	22 353	17 375

References

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

KZN253 Emadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote										
Vote 1 - Executive And Council	1	33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646
1.1 - Mayor and Council		33 467	36 076	38 069	39 936	39 936	39 936	39 891	39 853	41 646
1.2 - Municipal Manager, Town Secretary and Chief Execut		-	-	-	-	-	-	-	-	-
1.3 - Governance Function		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		4 009	1 788	19 795	34 788	60 720	60 720	53 034	55 421	56 806
2.1 - Finance		4 009	1 788	19 795	34 788	60 719	60 719	53 033	55 420	56 805
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Property Services		-	-	-	-	-	-	-	-	-
2.4 - Valuation Service		-	-	-	1	1	1	1	1	1
2.5 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		26 888	30 136	28 178	22 662	1 013	1 013	11 283	11 656	11 873
3.1 - Administrative and Corporate Support		26 888	30 136	28 178	22 662	1 013	1 013	11 283	11 656	11 873
3.2 - Legal Services		-	-	-	-	-	-	-	-	-
3.3 - Information Technology		-	-	-	-	-	-	-	-	-
3.4 - Human Resources		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		8 081	4 380	4 631	5 255	4 695	4 695	5 046	5 151	5 511
4.1 - Population Development		-	-	-	-	-	-	-	-	-
4.2 - Disaster Management		-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal		1 831	1 917	2 632	3 169	2 596	2 596	2 711	2 831	2 903
4.4 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums		55	38	33	36	51	51	53	56	57
4.6 - Community Halls and Facilities		3	3	4	3	3	3	3	3	4
4.7 - Libraries and Archives		6 192	2 423	1 962	2 047	2 044	2 044	2 278	2 262	2 547
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.9 - Education		-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		27 665	38 088	60 655	55 617	68 897	68 897	49 213	43 263	38 487
5.1 - Electricity		22 767	27 963	42 570	39 198	35 434	35 434	32 440	25 978	27 087
5.2 - Roads		4 898	10 125	18 085	16 418	33 463	33 463	16 773	17 285	11 401
5.3 - Taxi Ranks		-	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		1 955	3 054	3 132	2 118	8 848	8 848	1 945	631	647
6.1 - Development Facilitation		22	34	40	47	15	15	16	17	17
6.2 - Economic Development/Planning		6	992	1 137	1 345	1 335	1 335	1 345	5	5
6.3 - Town Planning, Building Regulations and Enforcement		69	(7)	-	-	-	-	-	-	-
6.4 - Tourism		1 857	2 034	1 955	726	7 497	7 497	584	610	625
6.5 - Recreational Facilities		-	-	-	-	-	-	-	-	-
6.6 - Provincial Planning		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-
7.1 - Markets		-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		1 823	2 294	3 053	2 697	3 097	3 097	3 234	3 379	3 464
8.1 - Literacy Programmes		-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences		-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals		1 823	2 294	3 053	2 697	3 097	3 097	3 234	3 379	3 464
8.4 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management		-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	103 888	115 815	157 513	163 274	187 206	187 206	163 646	159 355	158 434

KZN253 Emadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Expenditure by Vote	1									
Vote 1 - Executive And Council		10 932	11 770	12 703	12 557	14 361	14 361	13 786	14 452	14 892
1.1 - Mayor and Council		5 830	7 152	6 845	6 722	7 139	7 139	6 914	7 229	7 417
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		4 048	3 404	4 559	3 930	5 323	5 323	4 368	4 591	4 752
1.3 - Governance Function		1 054	1 214	1 300	1 905	1 899	1 899	2 505	2 632	2 724
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		7 404	6 613	9 030	8 090	8 931	8 931	156 371	10 411	10 753
2.1 - Finance		4 357	3 828	5 580	3 320	4 051	4 051	150 977	4 759	4 932
2.2 - Asset Management		1 625	1 330	1 750	1 421	1 648	1 648	1 747	1 827	1 875
2.3 - Property Services		694	680	820	1 653	1 653	1 653	1 725	1 803	1 848
2.4 - Valuation Service		-	-	-	-	-	-	-	-	-
2.5 - Supply Chain Management		728	776	880	1 696	1 579	1 579	1 921	2 022	2 098
2.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		29 719	23 153	34 538	30 920	34 914	34 914	32 594	32 561	33 537
3.1 - Administrative and Corporate Support		23 395	17 526	27 990	24 607	27 293	27 293	25 365	26 288	27 041
3.2 - Legal Services		2 931	1 515	1 836	1 400	1 664	1 664	1 807	1 595	1 654
3.3 - Information Technology		2 885	3 083	3 500	2 911	4 073	4 073	4 249	3 449	3 574
3.4 - Human Resources		507	1 029	1 212	2 002	1 883	1 883	1 172	1 229	1 268
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		10 903	13 058	19 198	15 093	15 161	15 161	15 940	16 742	17 324
4.1 - Population Development		1 963	2 173	1 697	3 216	3 197	3 197	4 596	4 817	4 964
4.2 - Disaster Management		1 322	1 274	1 616	1 591	1 974	1 974	794	834	863
4.3 - Solid Waste Removal		1 814	2 325	2 379	3 608	2 872	2 872	3 126	3 286	3 415
4.4 - Fire Fighting and Protection		3 151	4 115	4 345	4 128	4 346	4 346	4 302	4 522	4 683
4.5 - Cemeteries, Funeral Parlours and Crematoriums		18	12	75	200	100	100	125	131	134
4.6 - Community Halls and Facilities		818	685	6 660	250	100	100	150	157	161
4.7 - Libraries and Archives		1 817	2 474	2 385	2 100	2 572	2 572	2 848	2 995	3 103
4.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.9 - Education		-	-	42	-	-	-	-	-	-
4.10 - Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		41 160	45 348	64 310	33 410	35 489	35 489	36 673	38 385	39 451
5.1 - Electricity		30 753	33 489	50 003	26 060	28 609	28 609	29 364	30 703	31 502
5.2 - Roads		10 353	11 816	14 303	7 350	6 880	6 880	7 309	7 681	7 949
5.3 - Taxi Ranks		54	43	4	-	-	-	-	-	-
5.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		7 888	10 664	10 696	12 775	16 668	16 668	11 704	12 307	12 747
6.1 - Development Facilitation		2 054	2 038	1 658	2 610	2 326	2 326	2 336	2 456	2 543
6.2 - Economic Development/Planning		614	2 045	2 600	3 083	2 980	2 980	1 813	1 905	1 970
6.3 - Town Planning, Building Regulations and Enforcement		-	-	-	-	-	-	-	-	-
6.4 - Tourism		3 369	4 615	4 254	4 245	8 491	8 491	4 524	4 759	4 931
6.5 - Recreational Facilities		1 851	1 966	2 183	2 837	2 870	2 870	3 031	3 187	3 303
6.6 - Provincial Planning		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Other		11	9	32	-	-	-	-	-	-
7.1 - Markets		11	9	32	-	-	-	-	-	-
7.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		9 002	12 432	17 440	11 177	12 801	12 801	12 370	12 144	12 355
8.1 - Literacy Programmes		1	159	7	150	150	150	300	314	321
8.2 - Fencing and Fences		4 474	5 632	10 309	6 000	7 500	7 500	6 500	5 973	5 962
8.3 - Licensing and Control of Animals		2 425	3 371	4 641	5 027	5 151	5 151	5 570	5 858	6 071
8.4 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management		185	(1 745)	127	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)		1 917	5 015	2 357	-	-	-	-	-	-
8.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
9.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	117 020	123 047	167 940	124 022	138 325	138 325	279 438	137 001	141 058
Surplus/(Deficit) for the year	2	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	(115 792)	22 353	17 375

References

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

KZN253 Emadlangeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	15 745	14 139	15 000	21 196	18 384	18 384	12 816	18 556	19 306	20 113
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1 831	1 917	2 005	2 105	2 596	2 596	1 812	2 711	2 831	2 903
Sale of Goods and Rendering of Services		317	353	322	331	269	269	312	281	294	301
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	1 919	3 549	1 889	1 889	952	1 972	2 061	2 113
Interest earned from Current and Non Current Assets		576	557	1 454	1 169	1 667	1 667	1 141	1 741	1 819	1 865
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 099	1 407	1 535	1 726	1 083	1 083	1 003	1 130	1 181	1 211
Licence and permits		1 635	1 791	2 307	2 066	2 591	2 591	1 687	2 705	2 827	2 898
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		72	6	620	850	71	71	70	74	77	79
Non-Exchange Revenue											
Property rates	2	22 635	25 471	37 400	47 567	49 680	49 680	29 705	51 866	54 200	55 555
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		227	589	1 004	1 004	703	703	548	734	767	785
Licences or permits		-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		42 504	43 866	45 307	46 303	53 241	53 241	33 927	46 502	45 106	47 184
Interest		4 009	1 788	4 374	3 549	6 173	6 173	4 491	6 445	6 735	6 903
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		1 409	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contri		92 059	91 982	113 247	131 416	138 348	138 348	88 464	134 717	137 204	141 911
Expenditure											
Employee related costs	2	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252
Remuneration of councillors		3 925	4 928	4 647	4 740	4 740	4 740	3 138	4 817	5 034	5 160
Bulk purchases - electricity	2	16 734	15 896	19 282	22 883	25 411	25 411	15 736	26 229	27 409	28 095
Inventory consumed	8	2 924	4 218	3 318	5 572	5 743	5 743	(21)	4 802	5 018	5 144
Debt impairment	3	-	6 489	480	2 852	2 852	2 852	-	2 977	3 111	3 189
Depreciation and amortisation		9 567	11 628	18 575	9 332	9 332	9 332	4 870	9 743	10 181	10 436
Interest		1 726	1 967	307	-	-	-	35	-	-	-
Contracted services		23 686	26 679	44 477	14 230	20 328	20 328	15 029	15 246	13 812	14 043
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	-	1 899	-	-	-	494	-	-	-
Operational costs		18 882	4 526	23 545	12 322	14 388	14 388	9 470	12 162	12 434	12 740
Losses on disposal of Assets		-	583	303	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		117 020	123 047	167 949	124 022	138 325	138 325	84 809	132 985	137 001	141 058
Surplus/(Deficit)		(24 961)	(31 065)	(54 702)	7 393	24	24	3 655	1 732	202	852
Transfers and subsidies - capital (monetary)	6	11 829	23 834	44 266	31 858	48 858	48 858	39 549	28 929	22 151	16 523
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(13 132)	(7 231)	(10 436)	39 251	48 882	48 882	43 205	30 661	22 353	17 375

KZN253 Emadlangeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive And Council		-	(612)	78	-	-	-	741	-	-	-
Vote 2 - Finance Services		(16 091)	(2 168)	6 848	1 250	971	971	63 682	-	-	-
Vote 3 - Corporate Services		266	206	94	183	213	213	331	240	251	257
Vote 4 - Community and Social Services		414	751	-	92	162	162	2 072	-	-	-
Vote 5 - Technical Services		(42 419)	(5 724)	(716)	27 703	42 485	42 485	8 747	25 806	18 914	15 064
Vote 6 - Planning and Development		122	1 193	135	-	2 442	2 442	1 889	480	502	514
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		(57 708)	(6 354)	6 438	29 228	46 273	46 273	77 462	26 526	19 666	15 835
Total Capital Expenditure - Vote		(57 708)	(6 354)	6 438	29 228	46 273	46 273	77 462	26 526	19 666	15 835
Capital Expenditure - Functional											
Governance and administration		(15 825)	(2 573)	7 020	1 433	1 184	1 184	1 013	240	251	257
Executive and council		-	(612)	78	-	-	-	76	-	-	-
Finance and administration		(15 825)	(1 961)	6 942	1 433	1 184	1 184	937	240	251	257
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		414	751	-	92	162	162	18	480	502	514
Community and social services		414	751	-	92	137	137	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	480	502	514
Public safety		-	-	-	-	25	25	18	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(17 933)	(5 888)	(3 231)	14 209	28 991	28 991	29 595	15 124	10 218	10 490
Planning and development		122	600	-	-	-	-	-	-	-	-
Road transport		(18 055)	(6 488)	(3 231)	14 209	28 991	28 991	29 595	15 124	10 218	10 490
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		(24 364)	764	2 515	13 494	13 494	13 494	13 474	10 682	8 696	4 574
Energy sources		(24 364)	764	2 515	13 494	13 494	13 494	13 474	10 682	8 696	4 574
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-
Other		-	593	135	-	2 442	2 442	893	-	-	-
Total Capital Expenditure - Functional	3	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 993	26 526	19 666	15 835
Funded by:											
National Government		(39 724)	(6 623)	(3 231)	27 703	42 485	42 485	42 530	25 156	18 235	14 368
Provincial Government		-	478	-	-	2 442	2 442	-	-	-	-
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	(39 724)	(6 145)	(3 231)	27 703	44 927	44 927	42 530	25 156	18 235	14 368
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		(17 984)	(209)	9 669	1 525	1 346	1 346	2 463	1 370	1 432	1 467
Total Capital Funding	7	(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 993	26 526	19 666	15 835

References

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

KZN253 Emadlangeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council											
1.2 - Municipal Manager, Town Secretary and Chief Executive											
1.3 - Governance Function											
1.4 - [Name of sub-vote]											
1.5 - [Name of sub-vote]											
1.6 - [Name of sub-vote]											
1.7 - [Name of sub-vote]											
1.8 - [Name of sub-vote]											
1.9 - [Name of sub-vote]											
1.10 - [Name of sub-vote]											
Vote 2 - Finance Services		-	-	-	-	-	-	-	-	-	-
2.1 - Finance											
2.2 - Asset Management											
2.3 - Property Services											
2.4 - Valuation Service											
2.5 - Supply Chain Management											
2.6 - [Name of sub-vote]											
2.7 - [Name of sub-vote]											
2.8 - [Name of sub-vote]											
2.9 - [Name of sub-vote]											
2.10 - [Name of sub-vote]											
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
3.1 - Administrative and Corporate Support											
3.2 - Legal Services											
3.3 - Information Technology											
3.4 - Human Resources											
3.5 - [Name of sub-vote]											
3.6 - [Name of sub-vote]											
3.7 - [Name of sub-vote]											
3.8 - [Name of sub-vote]											
3.9 - [Name of sub-vote]											
3.10 - [Name of sub-vote]											
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
4.1 - Population Development											
4.2 - Disaster Management											
4.3 - Solid Waste Removal											
4.4 - Fire Fighting and Protection											
4.5 - Cemeteries, Funeral Parlours and Crematoriums											
4.6 - Community Halls and Facilities											
4.7 - Libraries and Archives											
4.8 - [Name of sub-vote]											
4.9 - Education											
4.10 - Indigenous and Customary Law											
Vote 5 - Technical Services		-	-	-	-	-	-	-	-	-	-
5.1 - Electricity											
5.2 - Roads											
5.3 - Taxi Ranks											
5.4 - [Name of sub-vote]											
5.5 - [Name of sub-vote]											
5.6 - [Name of sub-vote]											
5.7 - [Name of sub-vote]											
5.8 - [Name of sub-vote]											
5.9 - [Name of sub-vote]											
5.10 - [Name of sub-vote]											
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
6.1 - Development Facilitation											
6.2 - Economic Development/Planning											
6.3 - Town Planning, Building Regulations and Enforcement, and City Engineer											
6.4 - Tourism											
6.5 - Recreational Facilities											
6.6 - Provincial Planning											
6.7 - [Name of sub-vote]											
6.8 - [Name of sub-vote]											
6.9 - [Name of sub-vote]											
6.10 - [Name of sub-vote]											
Vote 7 - Other		-	-	-	-	-	-	-	-	-	-
7.1 - Markets											
7.2 - [Name of sub-vote]											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											

Vote 8 - Community and Social Services 2	-	-	-	-	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes													
8.2 - Fencing and Fences													
8.3 - Licensing and Control of Animals													
8.4 - Sports Grounds and Stadiums													
8.5 - Storm Water Management													
8.6 - Solid Waste Disposal (Landfill Sites)													
8.7 - [Name of sub-vote]													
8.8 - [Name of sub-vote]													
8.9 - [Name of sub-vote]													
8.10 - [Name of sub-vote]													
Vote 9 - [NAME OF VOTE 9]	-	-	-	-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]													
9.2 - [Name of sub-vote]													
9.3 - [Name of sub-vote]													
9.4 - [Name of sub-vote]													
9.5 - [Name of sub-vote]													
9.6 - [Name of sub-vote]													
9.7 - [Name of sub-vote]													
9.8 - [Name of sub-vote]													
9.9 - [Name of sub-vote]													
9.10 - [Name of sub-vote]													
Vote 10 - [NAME OF VOTE 10]	-	-	-	-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]													
10.2 - [Name of sub-vote]													
10.3 - [Name of sub-vote]													
10.4 - [Name of sub-vote]													
10.5 - [Name of sub-vote]													
10.6 - [Name of sub-vote]													
10.7 - [Name of sub-vote]													
10.8 - [Name of sub-vote]													
10.9 - [Name of sub-vote]													
10.10 - [Name of sub-vote]													
Vote 11 - [NAME OF VOTE 11]	-	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]													
11.2 - [Name of sub-vote]													
11.3 - [Name of sub-vote]													
11.4 - [Name of sub-vote]													
11.5 - [Name of sub-vote]													
11.6 - [Name of sub-vote]													
11.7 - [Name of sub-vote]													
11.8 - [Name of sub-vote]													
11.9 - [Name of sub-vote]													
11.10 - [Name of sub-vote]													
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]													
12.2 - [Name of sub-vote]													
12.3 - [Name of sub-vote]													
12.4 - [Name of sub-vote]													
12.5 - [Name of sub-vote]													
12.6 - [Name of sub-vote]													
12.7 - [Name of sub-vote]													
12.8 - [Name of sub-vote]													
12.9 - [Name of sub-vote]													
12.10 - [Name of sub-vote]													
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]													
13.2 - [Name of sub-vote]													
13.3 - [Name of sub-vote]													
13.4 - [Name of sub-vote]													
13.5 - [Name of sub-vote]													
13.6 - [Name of sub-vote]													
13.7 - [Name of sub-vote]													
13.8 - [Name of sub-vote]													
13.9 - [Name of sub-vote]													
13.10 - [Name of sub-vote]													
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]													
14.2 - [Name of sub-vote]													
14.3 - [Name of sub-vote]													
14.4 - [Name of sub-vote]													
14.5 - [Name of sub-vote]													
14.6 - [Name of sub-vote]													
14.7 - [Name of sub-vote]													
14.8 - [Name of sub-vote]													
14.9 - [Name of sub-vote]													
14.10 - [Name of sub-vote]													
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]													
15.2 - [Name of sub-vote]													
15.3 - [Name of sub-vote]													
15.4 - [Name of sub-vote]													
15.5 - [Name of sub-vote]													
15.6 - [Name of sub-vote]													
15.7 - [Name of sub-vote]													
15.8 - [Name of sub-vote]													
15.9 - [Name of sub-vote]													
15.10 - [Name of sub-vote]													
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
	2									
Vote 1 - Executive And Council	-	(612)	78	-	-	-	741	-	-	-
1.1 - Mayor and Council	-	-	-	-	-	-	-	-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Ex	-	(612)	78	-	-	-	741	-	-	-
1.3 - Governance Function	-	-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance Services	(16 091)	(2 168)	6 848	1 250	971	971	63 682	-	-	-
2.1 - Finance	-	-	-	-	-	-	-	-	-	-
2.2 - Asset Management	(16 091)	(2 168)	6 848	1 250	971	971	63 682	-	-	-
2.3 - Property Services	-	-	-	-	-	-	-	-	-	-
2.4 - Valuation Service	-	-	-	-	-	-	-	-	-	-
2.5 - Supply Chain Management	-	-	-	-	-	-	-	-	-	-
2.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
2.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	266	206	94	183	213	213	331	240	251	257
3.1 - Administrative and Corporate Support	3	39	10	15	15	15	121	25	26	27
3.2 - Legal Services	-	-	-	-	-	-	-	-	-	-
3.3 - Information Technology	263	167	84	168	198	198	210	215	225	230
3.4 - Human Resources	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services	414	751	-	92	162	162	2 072	-	-	-
4.1 - Population Development	-	-	-	-	-	-	339	-	-	-
4.2 - Disaster Management	-	-	-	-	-	-	-	-	-	-
4.3 - Solid Waste Removal	-	-	-	-	-	-	-	-	-	-
4.4 - Fire Fighting and Protection	-	-	-	-	25	25	-	-	-	-
4.5 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.6 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-	-
4.7 - Libraries and Archives	414	751	-	92	137	137	1 733	-	-	-
4.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.9 - Education	-	-	-	-	-	-	-	-	-	-
4.10 - Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-
Vote 5 - Technical Services	(42 419)	(5 724)	(716)	27 703	42 485	42 485	8 747	25 806	18 914	15 064
5.1 - Electricity	(24 364)	764	2 515	13 494	13 494	13 494	3 413	10 682	8 696	4 574
5.2 - Roads	(18 055)	(6 488)	(3 231)	14 209	28 991	28 991	5 334	15 124	10 218	10 490
5.3 - Taxi Ranks	-	-	-	-	-	-	-	-	-	-
5.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development	122	1 193	135	-	2 442	2 442	1 889	480	502	514
6.1 - Development Facilitation	122	600	-	-	-	-	909	-	-	-
6.2 - Economic Development/Planning	-	-	-	-	-	-	-	-	-	-
6.3 - Town Planning, Building Regulations and Enforc	-	-	-	-	-	-	-	-	-	-
6.4 - Tourism	-	593	135	-	2 442	2 442	980	-	-	-
6.5 - Recreational Facilities	-	-	-	-	-	-	-	480	502	514
6.6 - Provincial Planning	-	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 7 - Other	-	-	-	-	-	-	-	-	-	-
7.1 - Markets	-	-	-	-	-	-	-	-	-	-
7.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 8 - Community and Social Services 2	-	-	-	-	-	-	-	-	-	-
8.1 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-
8.2 - Fencing and Fences	-	-	-	-	-	-	-	-	-	-
8.3 - Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-
8.4 - Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-	-
8.5 - Storm Water Management	-	-	-	-	-	-	-	-	-	-
8.6 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
8.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		3 471	2 720	19 571	15 875	4 620	4 620	8 740	15 796	10 832	10 532
Trade and other receivables from exchange transactions	1	5 513	8 377	8 200	17 270	14 165	14 165	16 340	16 737	225	236
Receivables from non-exchange transactions		16 219	29 662	23 671	46 658	46 940	49 840	38 170	40 565	-	-
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	3 556	-	-	-
VAT		10 589	9 806	9 770	12 408	13 714	13 714	11 791	16 590	5 719	5 218
Other current assets		(258)	(237)	(195)	-	-	-	(188)	(188)	-	-
Total current assets		35 534	50 328	60 917	94 611	82 429	82 459	74 417	89 499	18 776	15 996
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		34 832	39 099	32 866 855.00	32 804	32 804	32 804	32 719	31 141	(1 803)	(1 846)
Property, plant and equipment	3	108 447	107 964	114 011	122 122	139 295	139 295	154 270	132 591	11 327	7 267
Biological assets		4 289	-	-	4 350	4 350	4 350	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1 191	1 191	1 191	1 191	1 191	1 191	1 191	1 191	-	-
Intangible assets		215	54	3	315	187	187	1	(33)	(36)	(39)
Trade and other receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		148 954	148 308	148 072	160 782	177 827	177 827	188 181	164 890	9 485	5 400
TOTAL ASSETS		194 487	198 636	208 989	255 393	260 257	260 287	262 599	254 389	28 261	21 396
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		(63)	(70)	(50)	253	253	253	(0)	(354)	-	-
Consumer deposits		258	501	452	180	180	180	457	452	-	-
Trade and other payables from exchange transactions	4	26 461	28 267	22 328	55 822	55 822	55 822	23 567	23 088	797	821
Trade and other payables from non-exchange transactions	5	258	4 896	25 347	8 168	8 168	8 168	32 931	4 896	-	-
Provision		25 608	30 615	31 125	1 623	1 623	1 623	30 831	31 125	-	-
VAT		5 317	8 399	13 458	(311)	(270)	(270)	16 328	13 458	-	-
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		57 840	72 799	92 657	65 735	65 775	65 775	104 113	72 663	797	821
Non current liabilities											
Financial liabilities	6	316	-	-	-	-	-	-	-	-	-
Provision	7	37	(31)	-	27 080	27 080	27 080	(151)	-	(1 636)	(1 636)
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		1 673	1 605	1 636	2 796	2 796	2 796	1 485	1 636	1 636	1 630
Total non current liabilities		2 026	1 574	1 636	29 876	29 876	29 876	1 334	1 636	-	-
TOTAL LIABILITIES		59 866	74 373	94 293	95 611	95 651	95 651	105 447	74 299	797	821
NET ASSETS		124 621	124 263	113 796	159 783	164 636	164 636	157 152	180 090	28 464	20 564
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	124 636	124 232	113 796	160 942	165 795	165 795	157 001	326 542	25 464	20 564
Reserves and funds	9	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	124 636	124 232	113 796	160 942	165 795	165 795	157 001	326 542	25 464	20 564
References		(37)	31		(1 160)	(1 160)	(1 160)	151	(146 452)		

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

Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Fall Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Standard Rated	-	-	-	436	318	318	171	435	455	466
	Adjustments - Consumables Standard Rated	-	-	-	(436)	(318)	(315)	-	(435)	(455)	(466)
	Issues - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Consumables	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated total		-	-	-	-	-	-	171	-	-	-
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	1 670	1 450	1 450	1 001	1 390	1 453	1 489
	Adjustments - Consumables Zero Rated	-	-	-	(1 670)	(2 468)	(2 468)	-	(1 390)	(1 453)	(1 489)
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Consumables	-	-	-	-	(1 018)	(1 018)	1 001	-	-	-
Consumables Zero Rated total		-	-	-	-	-	-	1 001	-	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	3 467	3 976	3 976	2 384	2 977	3 111	3 189
	Adjustments - Finished Goods	-	-	-	(3 467)	(2 958)	(2 958)	-	(2 977)	(3 111)	(3 189)
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods total		-	-	-	-	-	-	2 384	-	-	-
Housing Stock	Opening balance - Housing stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - Land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	-	-	-	-	-	-	-	-	-	-
	Correction of prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land total		-	-	-	-	-	-	-	-	-	-
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Materials and Supplies	-	-	-	3 467	3 976	3 976	2 384	2 977	3 111	3 189
	Adjustments - Materials and Supplies	-	-	-	(3 467)	(2 958)	(2 958)	-	(2 977)	(3 111)	(3 189)
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		-	-	-	-	-	-	2 384	-	-	-
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Other authorised consumption/related material	-	-	-	-	-	-	-	-	-	-

KZN253 Emadlangeni - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		-	1	2 548	38 373	39 744	39 744	1 106	41 493	54 200	55 555
Service charges		743	603	1 640	17 902	17 833	17 833	125 272	18 076	21 912	22 780
Other revenue		15	15	20	4 327	4 057	4 057	142	5 297	5 535	5 674
Transfers and Subsidies - Operational	1	2 794	2 441	17 055	48 412	53 241	53 241	6 033	46 502	45 106	47 184
Transfers and Subsidies - Capital	1	1	1	1	31 858	48 858	48 858	0	28 929	22 151	16 523
Interest		-	-	-	5 783	8 897	8 897	-	9 786	10 226	10 482
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(1 673)	(1 605)	(1 084)	(152 570)	(185 024)	(185 024)	(103 257)	(122 346)	(125 681)	(129 455)
Interest		-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 880	1 457	20 181	(5 916)	(12 394)	(12 394)	29 296	27 737	33 448	28 742
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		-	-	-	(33 612)	(53 354)	(53 354)	32 407	(30 505)	(22 616)	(18 211)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(33 612)	(53 354)	(53 354)	32 407	(30 505)	(22 616)	(18 211)
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		1 880	1 457	20 181	(39 528)	(65 747)	(65 747)	61 704	(2 768)	10 832	10 532
Cash/cash equivalents at the year begin:	2	(341)	(351)	(2 720)	21 791	17 013	17 013	3 028	18 563	15 796	26 628
Cash/cash equivalents at the year end:	2	1 539	1 105	17 461	(17 737)	(48 734)	(48 734)	64 732	15 796	26 628	37 159

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- The MTREF is populated directly from SA30.

Total receipts		3 553	3 062	21 265	146 654	172 630	172 630	132 553	150 083	159 130	158 198
Total payments		(1 673)	(1 605)	(1 084)	(186 182)	(238 378)	(238 378)	(70 850)	(152 851)	(148 298)	(147 666)
		1 880	1 457	20 181	(39 528)	(65 747)	(65 747)	61 704	(2 768)	10 832	10 532

KZN253 Emadlangeni - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	73 790	66 311	74 300	28 260	46 234	46 234	26 526	19 666	15 835
<i>Roads Infrastructure</i>		10 556	2 942	1 262	14 209	28 991	28 991	14 474	9 539	9 794
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		135	(0)	(0)	13 494	13 494	13 494	10 682	8 696	4 574
<i>Water Supply Infrastructure</i>		-	478	478	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		140	140	140	-	-	-	-	-	-
Infrastructure		10 831	3 560	1 880	27 703	42 485	42 485	25 156	18 235	14 368
Community Facilities		27 426	26 921	33 333	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		27 426	26 921	33 333	-	-	-	-	-	-
Heritage Assets		1 490	1 490	1 490	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		15 255	15 219	15 219	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		15 255	15 219	15 219	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		1 560	1 560	1 560	-	-	-	-	-	-
Intangible Assets		1 560	1 560	1 560	-	-	-	-	-	-
Computer Equipment		2 401	1 960	2 122	-	653	653	152	159	163
Furniture and Office Equipment		3 349	3 598	4 163	87	2 034	2 034	28	29	30
Machinery and Equipment		3 034	3 724	6 239	20	90	90	540	564	578
Transport Assets		5 648	5 482	5 482	450	971	971	650	679	696
Land		2 796	2 796	2 812	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	(910)	(910)	(910)	928	-	-	-	-	-
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		(910)	(910)	(910)	128	-	-	-	-	-
Intangible Assets		(910)	(910)	(910)	128	-	-	-	-	-
Computer Equipment		-	-	-	800	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	4 497	5 623	4 072	40	40	40	-	-	-
Roads Infrastructure		4 497	5 623	4 072	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	40	40	40	-	-	-
Infrastructure		4 497	5 623	4 072	40	40	40	-	-	-
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		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	77 377	71 024	77 462	29 228	46 273	46 273	26 526	19 666	15 835
Roads Infrastructure		15 053	8 565	5 334	14 209	28 991	28 991	14 474	9 539	9 794
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		135	(0)	(0)	13 494	13 494	13 494	10 682	8 696	4 574
Water Supply Infrastructure		-	478	478	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		140	140	140	40	40	40	-	-	-
Infrastructure		15 328	9 183	5 952	27 743	42 525	42 525	25 156	18 235	14 368
Community Facilities		27 426	26 921	33 333	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		27 426	26 921	33 333	-	-	-	-	-	-
Heritage Assets		1 490	1 490	1 490	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		15 255	15 219	15 219	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		15 255	15 219	15 219	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		650	650	650	128	-	-	-	-	-
Intangible Assets		650	650	650	128	-	-	-	-	-
Computer Equipment		2 401	1 960	2 122	800	653	653	152	159	163
Furniture and Office Equipment		3 349	3 598	4 163	87	2 034	2 034	28	29	30
Machinery and Equipment		3 034	3 724	6 239	20	90	90	540	564	578
Transport Assets		5 648	5 482	5 482	450	971	971	650	679	696
Land		2 796	2 796	2 812	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		77 377	71 024	77 462	29 228	46 273	46 273	26 526	19 666	15 835

ASSET REGISTER SUMMARY - PPE (WDV)	5	148 954	148 308	148 072	160 782	177 827	177 827	164 890	9 485	5 400
<i>Roads Infrastructure</i>		92 996	96 599	98 062	83 044	97 827	97 827	122 322	3 062	3 155
<i>Storm water Infrastructure</i>		(639)	(889)	(1 016)	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		(126)	(262)	(330)	13 494	13 494	13 494	10 682	8 696	4 574
<i>Water Supply Infrastructure</i>		-	478	478	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		(10 284)	(15 296)	(17 653)	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	45	45	-	495	495	-	-	-
Infrastructure		81 946	80 676	79 587	96 538	111 816	111 816	133 003	11 758	7 729
Community Assets		13 330	13 417	19 452	12 005	12 005	12 005	(197)	(206)	(211)
Heritage Assets		1 191	1 191	1 191	1 191	1 191	1 191	-	-	-
Investment properties		34 832	39 099	32 867	32 804	32 804	32 804	31 141	(1 803)	(1 848)
Other Assets		5 642	5 155	4 179	5 004	6 951	6 951	-	-	-
Biological or Cultivated Assets		4 269	-	-	4 350	4 350	4 350	-	-	-
<i>Intangible Assets</i>		215	54	3	315	187	187	(33)	(38)	(39)
<i>Computer Equipment</i>		78	462	222	1 640	998	998	152	159	163
<i>Furniture and Office Equipment</i>		2 111	1 744	2 002	1 034	1 034	1 034	(426)	(445)	(456)
<i>Machinery and Equipment</i>		943	1 948	4 305	1 757	1 827	1 827	102	107	110
<i>Transport Assets</i>		1 602	1 765	1 383	1 349	1 870	1 870	(44)	(46)	(47)
<i>Land</i>		2 796	2 796	2 881	2 796	2 796	2 796	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	148 954	148 308	148 072	160 782	177 827	177 827	164 890	9 485	5 400
EXPENDITURE OTHER ITEMS		869	955	1 228	1 686	1 486	1 486	1 559	1 629	1 683
<i>Depreciation</i>	7	-	-	-	-	-	-	-	-	-
Repairs and Maintenance by Asset Class	3	869	955	1 228	1 686	1 486	1 486	1 559	1 629	1 683
<i>Roads Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	463	308	500	500	500	400	418	428
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		-	463	308	500	500	500	400	418	428
<i>Community Facilities</i>		-	-	-	-	-	-	-	-	-
<i>Sport and Recreation Facilities</i>		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		177	85	451	250	100	100	150	157	161
<i>Housing</i>		136	-	-	-	-	-	-	-	-
Other Assets		312	85	451	250	100	100	150	157	161
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	146	-	-	-	-	-	-	-
Intangible Assets		-	146	-	-	-	-	-	-	-
<i>Computer Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Furniture and Office Equipment</i>		-	-	-	-	-	-	-	-	-
<i>Machinery and Equipment</i>		-	13	52	300	250	250	290	303	311
<i>Transport Assets</i>		557	248	417	636	636	636	719	751	783
<i>Land</i>		-	-	-	-	-	-	-	-	-
<i>Zoo's, Marine and Non-biological Animals</i>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<i>Living Resources</i>		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		869	955	1 228	1 686	1 486	1 486	1 559	1 629	1 683
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		4,6%	6,6%	4,1%	3,3%	0,1%	0,1%	0,0%	0,0%	0,0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
<i>R&M as a % of PPE & Investment Property</i>		0,6%	0,6%	0,8%	1,1%	0,9%	0,9%	1,0%	17,1%	30,9%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Prope</i>		3,1%	3,8%	3,0%	1,7%	0,9%	0,9%	1,0%	17,1%	30,9%

References

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

KZN253 Emadlangeni - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Household service targets								
Water:										
Piped water inside dwelling	1	-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	2	-	-	-	-	-	-	1 639	1 939	-
Using public tap (at least min.service level)	4	-	-	-	-	-	-	1 341	1 361	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	130 537	136 579	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	133 517	139 879	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply	4	-	-	-	-	-	-	386	396	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	386	396	-
Total number of households	5	-	-	-	-	-	-	133 903	140 275	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	50 016 677	52 317 444	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	1 639	1 939	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	50 018 316	52 319 383	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	15 000	15 000	-
No toilet provisions		-	-	-	-	-	-	110 000	110 000	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	125 000	125 000	-
Total number of households	5	-	-	-	-	-	-	50 143 316	52 444 383	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)	7	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level services)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	1 639	1 939	-
Refuse (removed at least once a week)		-	-	-	-	-	-	1 341	1 361	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	50 016 677	52 317 444	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	1 639	1 939	-
Refuse (average litres per week)		-	-	-	-	-	-	18 000	21 000	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	15 000	15 000	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		(2 134)	(2 224)	(3 601)	(5 297)	(9 435)	(9 435)	(9 850)	(10 293)	(10 550)
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)		-	-	-	-	610	610	(637)	(765)	(784)
Refuse (in excess of one removal a week for indigent households)		-	-	-	(125)	(125)	(125)	(130)	(138)	(140)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		(2 134)	(2 224)	(3 601)	(5 421)	(8 950)	(8 950)	(10 602)	(11 181)	(11 474)

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service

KZN253 Emadlangeni - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	24 770	27 695	41 001	52 863	59 115	59 115	33 484	61 716	64 493	66 105
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(2 134)	(2 224)	(3 601)	(5 297)	(9 435)	(5 435)	(3 779)	(9 850)	(10 293)	(10 550)
Net Property Rates		22 635	25 471	37 400	47 567	49 680	49 680	29 705	51 866	54 200	55 555
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	15 745	14 139	15 000	21 196	17 774	17 774	12 816	19 192	20 071	20 897
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	610	610	-	(637)	(765)	(784)
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		15 745	14 139	15 000	21 196	18 384	18 384	12 816	18 556	19 306	20 113
Service charges - Water											
Total Service charges - Water	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
Total refuse removal revenue	6	1 831	1 917	2 005	2 229	2 721	2 721	1 812	2 841	2 969	3 043
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	(125)	(125)	(125)	-	(130)	(138)	(140)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		1 831	1 917	2 005	2 105	2 596	2 596	1 812	2 711	2 831	2 903
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	29 113	33 671	37 142	38 523	41 493	41 493	25 705	41 170	43 332	44 957
Pension and UIF Contributions		3 314	4 452	5 179	5 475	5 782	5 782	3 596	6 480	6 820	7 075
Medical Aid Contributions		681	865	1 153	1 396	1 271	1 271	819	2 271	2 390	2 480
Overtime		651	586	605	578	510	510	384	684	719	746
Performance Bonus		3 077	2 425	2 692	3 049	2 594	2 594	2 598	3 046	3 206	3 327
Motor Vehicle Allowance		285	432	844	796	882	882	600	796	838	869
Cellphone Allowance		202	226	226	192	211	211	143	238	250	260
Housing Allowances		199	221	236	153	209	209	157	294	309	321
Other benefits and allowances		2 140	2 697	2 626	1 603	2 253	2 253	2 055	1 690	1 778	1 845
Payments in lieu of leave		-	-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	(194)	481	414	325	325	325	-	341	359	373
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		107	78	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	39 576	46 132	51 116	52 090	55 530	55 530	36 058	57 009	60 002	62 252

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	9 406	11 467	12 776	9 297	9 297	9 297	4 868	9 706	10 143	10 396
Lease amortisation	161	161	51	35	35	35	2	37	38	39
Capital asset impairment	-	-	5 748	-	-	-	-	-	-	-
Total Depreciation and amortisation	9 567	11 628	18 575	9 332	9 332	9 332	4 870	9 743	10 181	10 436
Bulk purchases - electricity										
Electricity bulk purchases	16 734	15 896	19 282	22 883	25 411	25 411	15 736	26 229	27 409	28 095
Total bulk purchases	16 734	15 896	19 282	22 883	25 411	25 411	15 736	26 229	27 409	28 095
Transfers and grants										
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	-	-	-	-	-	-	-	-	-	-
Contracted Services										
Outsourced Services	5 414	5 930	11 066	7 250	8 275	8 275	8 193	7 400	6 913	6 926
Consultants and Professional Services	4 881	2 854	3 017	2 490	3 201	3 201	2 411	2 635	2 454	2 522
Contractors	13 392	17 895	30 394	4 490	8 851	8 851	4 425	5 211	4 445	4 595
Total contracted services	23 686	26 679	44 477	14 230	20 328	20 328	15 029	15 246	13 812	14 043
Operational Costs										
Collection costs	32	90	55	50	-	-	-	55	57	59
Contributions to 'other' provisions	12 989	(2 945)	13 750	415	415	415	-	419	437	448
Audit fees	1 035	3 264	3 488	3 000	4 800	4 800	4 709	3 000	2 885	2 963
Other Operational Costs	4 826	4 117	6 251	8 857	9 173	9 173	4 761	8 689	9 054	9 270
Total Operational Costs	18 882	4 526	23 545	12 322	14 388	14 388	9 470	12 162	12 434	12 740
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	869	955	1 228	1 686	1 486	1 486	-	1 559	1 629	1 683
Contracted Services	-	-	-	-	-	-	-	-	-	-
Other Expenditure	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	869	955	1 228	1 686	1 486	1 486	-	1 559	1 629	1 683
Inventory Consumed										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	-	-	-	5 572	5 743	5 743	-	4 802	5 018	5 144
Total Inventory Consumed & Other Material	-	-	-	5 572	5 743	5 743	-	4 802	5 018	5 144
check	-	-	-	-	-	-	-	-	-	-

References

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

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

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

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

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

KZN253 Emadlangeni - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive And Council	Vote 2 - Finance Services	Vote 3 - Corporate Services	Vote 4 - Community and Social Services	Vote 5 - Technical Services	Vote 6 - Planning and Development	Vote 7 - Other	Vote 8 - Community and Social Services 2	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity						18 556											18 556
Service charges - Water																	
Service charges - Waste Water Management					2 711												2 711
Service charges - Waste Management				9	61	121	90		1								281
Sale of Goods and Rendering of Services																	
Agency services																	
Interest			372			1 600											1 972
Interest earned from Receivables				1 741													1 741
Interest earned from Current and Non Current Assets																	
Dividends																	
Rent on Land																	
Rental from Fixed Assets				812	3	8	307										1 130
Licence and permits							207		2 499								2 705
Special rating levies																	
Operational Revenue				73	1												74
Non-Exchange Revenue																	
Property rates			46 217	5 649													51 866
Surcharges and Taxes																	
Fines, penalties and forfeits					0				734								734
Licences or permits																	
Transfer and subsidies - Operational		38 891		3 000	2 270		1 941										45 502
Interest			6 445														6 445
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		38 891	53 034	11 283	5 046	20 284	1 945		3 234								134 717
Expenditure																	
Employee related costs		(5 924)	(6 188)	(10 490)	(11 288)	(8 064)	(10 015)		(5 041)								(57 009)
Remuneration of councillors		(4 817)															(4 817)
Bulk purchases - electricity						(26 229)											(26 229)
Inventory consumed		(1 080)	(80)	(360)	(1 380)	(1 200)	(392)		(320)								(4 802)
Debt impairment				(2 977)													(2 977)
Depreciation and amortisation			(2 654)	(7 089)													(9 743)
Interest						(690)	(479)		(6 950)								(15 246)
Contracted services		(590)	(640)	(4 535)	(1 362)												
Transfers and subsidies																	
Irrecoverable debts written off																	
Operational costs		(1 366)	(357)	(7 143)	(1 830)	(480)	(818)		(58)								(12 162)
Losses on disposal of Assets																	
Other Losses																	
Total Expenditure		(13 786)	(9 918)	(32 594)	(15 940)	(36 673)	(11 704)		(12 379)								(132 965)
Surplus/(Deficit)		53 677	62 952	43 877	20 985	56 958	13 649		15 603								1 732
Transfers and subsidies - capital (monetary allocations)																	28 929
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers & contributions		53 677	62 952	43 877	20 985	85 887	13 649		15 603								30 661

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

KZN253 Emadlangeni - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Municipal Financial Viability	A comprehensive, responsive and sustainable social protection system	13	-	(2 134)	(2 224)	(3 601)	5 421	-	-	10 617	11 196	11 474
Municipal Financial Viability	Responsive, accountable, effective and efficient local government	9	-	92 785	94 205	116 847	(136 837)	-	-	(145 334)	(148 400)	(153 385)
Take on Trial Balance	Responsive, accountable, effective and efficient local government	9	-	1 409	-	-	-	-	-	-	-	-
Ensure collection of funds due to the municipality and specify optimal procedures in respect of non-collection	A comprehensive, responsive and sustainable social protection system	13	-	(0)	(0)	(0)	(7)	-	-	(7)	(8)	(8)
Ensure collection of funds due to the municipality and specify optimal procedures in respect of non-collection	Responsive, accountable, effective and efficient local government	9	-	32 027	28 749	58 569	34 740	-	-	34 740	36 336	37 974
Solid waste removal	Responsive, accountable, effective and efficient local government	9	-	-	4	-	-	-	-	-	-	-
To provide access and facilitate vehicular movement in Imhlahvalinnana	Responsive, accountable, effective and efficient local government	9	-	8 958	5 476	20 033	-	-	-	-	-	-
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	133 044	126 210	191 849	(96 683)	-	-	(99 984)	(100 876)	(103 945)
References												
1. Total revenue must reconcile to												
2. Balance of allocations not directly linked to an IDP strategic objective check op revenue balance												
				40 985	34 229	78 602	(228 098)	(138 348)	(138 348)	(234 701)	(238 079)	(245 856)

KZN253 Emadlangeni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ensure an integrated and aligned development planning	An efficient, competitive and responsive economic infrastructure network	6	—	12 533	7 439	4 499	—	—	—	—	—	—
Improve performance	An efficient, competitive and responsive economic infrastructure network	6	—	—	—	695	40	—	—	—	—	—
Improve performance	An efficient, effective and development-oriented public service	12	—	(41)	125	210	128	—	—	215	225	230
Improved access to all basic services	An efficient, competitive and responsive economic infrastructure network	6	—	2 654	2 251	140	27 703	—	—	25 156	18 235	14 368
Municipal Financial Viability	An efficient, competitive and responsive economic infrastructure network	6	—	140	618	618	—	—	—	—	—	—
Municipal Financial Viability	An efficient, effective and development-oriented public service	12	—	60 601	60 225	69 811	557	—	—	1 155	1 207	1 237
Municipal Financial Viability	Create a better South Africa and contribute to a better Africa and a better world	11	—	1 490	1 490	1 490	—	—	—	—	—	—
Take on Trial Balance	An efficient, effective and development-oriented public service	12	—	—	—	—	800	—	—	—	—	—
Equipment - Public Safety	An efficient, effective and development-oriented public service	12	—	—	—	—	783	—	—	783	—	—
Solid waste removal	An efficient, competitive and responsive economic infrastructure network	6	—	—	—	—	870	—	—	870	—	—
Solid waste removal	An efficient, effective and development-oriented public service	12	—	—	—	—	696	—	—	696	—	—
To develop long term infrastructure development plans	An efficient, effective and development-oriented public service	12	—	—	—	137	—	—	—	—	—	—
To provide access and facilitate vehicular movement in Umhlalabalano	An efficient, competitive and responsive economic infrastructure network	6	—	23 230	23 230	50 814	—	—	—	—	—	—
To provide and improve access to community/public facilities to minimum standards	An efficient, competitive and responsive economic infrastructure network	6	—	15 421	47 147	16 363	33 156	—	—	33 156	4 230	—
To provide and improve access to community/public facilities to minimum standards	An efficient, effective and development-oriented public service	12	—	43 548	58 488	2 887	609	—	—	609	—	—
To provide the optimal institutional structure to render effective and efficient services	An efficient, effective and development-oriented public service	12	—	784	784	784	—	—	—	—	—	—
Allocations to other priorities			3									
Total Capital Expenditure			1	160 361	201 798	148 447	65 341	—	—	62 638	23 897	15 835

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36
- Balance of allocations not directly linked to an IDP strategic objective check capital balance

	218 068	208 152	142 008	36 113	(46 273)	(46 273)	36 113	4 230	—
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KZN253 Emadlangeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Vote 1 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Vote 2 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
And so on for the rest of the Votes									

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

KZN253 Emadlangeni - Entities measurable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Entity 1 - (name of entity)									
<i>Insert measure/s description</i>									
Entity 2 - (name of entity)									
<i>Insert measure/s description</i>									
Entity 3 - (name of entity)									
<i>Insert measure/s description</i>									
And so on for the rest of the Entities									

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

& Expenditure

Budget Year +2
2027/28

KZN253 Emdlangeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Borrowing Management											
Credit Rating	Interest & Principal Paid /Operating Expenditure	1,5%	1,6%	0,2%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1,9%	2,1%	0,3%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
Liquidity											
Current Ratio	Current assets/current liabilities	0,6	0,7	0,6	1,4	1,3	1,3	0,7	1,2	21,1	19,5
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0,6	0,7	0,6	1,4	1,3	1,3	0,7	1,2	21,1	19,5
Liquidity Ratio	Monetary Assets/Current Liabilities	0,2	0,2	0,3	0,5	0,3	0,3	0,2	0,4	13,9	13,1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		4,2%	3,7%	24,2%	238,1%	271,0%	271,0%	845,9%	276,5%	339,3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		4,2%	3,7%	24,2%	238,1%	271,0%	271,0%	845,9%	276,5%	339,3%	336,0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	67,0%	85,4%	58,6%	71,7%	69,7%	69,7%	95,2%	65,5%	2,9%	2,4%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		1719,8%	2557,6%	127,9%	-314,7%	-114,5%	-114,5%	36,4%	146,2%	3,0%	2,2%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kt)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	43,0%	50,2%	45,1%	39,6%	40,1%	40,1%	40,8%	42,3%	43,7%	43,9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	43,0%	50,2%	49,2%	43,2%	41,1%	41,1%		45,9%	47,4%	47,5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0,9%	1,0%	1,1%	1,3%	1,1%	1,1%		1,2%	1,2%	1,2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	12,3%	14,8%	16,7%	7,1%	6,7%	6,7%	5,5%	7,2%	7,4%	7,4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	19,6	14,8	14,8	14,8	9,0	13,2	13,1	13,5
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	149,8%	240,5%	193,0%	260,1%	299,6%	299,6%	344,8%	265,2%	25,5%	22,4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0,2	0,1	1,6	(2,0)	(5,0)	(5,0)	10,5	1,7	2,7	3,7

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

KZM2/3 Emdaangeni - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2011 Census	2007 Survey	2011 Census	2022/23 Medium Term Revenue & Expenditure Framework				
						2022/23	2022/24	2022/25	Original Budget	
Demographics										
Population										
Female aged 5 - 14										
Female aged 15 - 34										
Male aged 15 - 34										
Unemployment										
Monthly household income (no. of households)	1, 12									
No income										
R1 - R1 500										
R1 501 - R2 200										
R2 201 - R5 400										
R5 401 - R12 800										
R12 801 - R25 200										
R25 201 - R51 200										
R51 201 - R102 400										
R102 401 - R204 800										
R204 801 - R409 600										
R409 601 - R819 200										
> R819 200										
Priority profiles (no. of households)										
< R2 000 per household per month	13									
Fastest consumption	2									
Household demographics (000)										
Number of households in municipal area										
Number of households in municipal area										
Number of poor households in municipal area										
Definition of poor households (R per month)										
Household statistics										
Formal	3									
Informal										
Total number of households										
Number of households provided by contractors	4									
Dwellings provided by private sector	5									
Total new housing dwellings										
Economic										
Household/region outlook (CSO)										
Interest rate - borrowing										
Interest rate - investment										
Remuneration increase										
Consumption increase (wage)										
Consumption growth (wage)										
Collection rates										
Proportional response criteria										
Proportional response criteria										
Interest - external investments										
Interest - external investments										
Interest - others										
Revenue from signing services										

Detail on the provision of municipal services for A10

Ref	2021/22	2022/23	2023/24	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework	
				Original Budget	Adjusted Budget	Budget Year 2025/26	Budget Year +1 2026/27
	Total municipal services						
	HOUSEHOLD SERVICE BENCHMARKS (000)						
	Water:						
8	Piped water inside dwelling	-	-	-	-	1 039	1 039
9	Using public tap (at least 1m service level)	-	-	-	-	1 341	1 341
10	Other water supply (at least 1m service level)	-	-	-	-	130 537	130 579
	Using public tap (< 1m service level)	-	-	-	-	133 517	133 879
	Other water supply (< 1m service level)	-	-	-	-	-	-
	No water supply (< 1m service level)	-	-	-	-	386	396
	Total number of households	-	-	-	-	133 903	140 273
	Sanitation:						
	Flush toilet (with sewerage)	-	-	-	-	50 016 877	52 317 444
	Chemical toilet	-	-	-	-	-	-
	Pit toilet (ventilated)	-	-	-	-	1 039	1 039
	Other toilet provisions (< 1m service level)	-	-	-	-	50 018 316	52 319 383
	Bucket toilet	-	-	-	-	14 500	14 500
	No toilet provisions (< 1m service level)	-	-	-	-	110 000	110 000
	Total number of households	-	-	-	-	125 000	125 000
	Electricity:						
	Electricity (at least 1m service level)	-	-	-	-	50 143 316	52 444 383
	Electricity - prepaid (1m service level)	-	-	-	-	-	-
	Electricity (< 1m service level)	-	-	-	-	-	-
	Electricity - prepaid (< 1m service level)	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-
	Rubbish:						
	Removed at least once a week	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-
	Municipal in-house services						
	HOUSEHOLD SERVICE BENCHMARK (000)						
	Water:						
8	Piped water inside dwelling	-	-	-	-	-	-
9	Using public tap (at least 1m service level)	-	-	-	-	-	-
10	Other water supply (at least 1m service level)	-	-	-	-	-	-
	Using public tap (< 1m service level)	-	-	-	-	-	-
	Other water supply (< 1m service level)	-	-	-	-	-	-
	No water supply (< 1m service level)	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-
	Sanitation:						
	Flush toilet (connected to sewerage)	-	-	-	-	-	-
	Chemical toilet	-	-	-	-	-	-
	Pit toilet (ventilated)	-	-	-	-	-	-
	Other toilet provisions (< 1m service level)	-	-	-	-	-	-
	Bucket toilet	-	-	-	-	-	-
	No toilet provisions (< 1m service level)	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-
	Electricity:						
	Electricity (at least 1m service level)	-	-	-	-	-	-
	Electricity - prepaid (1m service level)	-	-	-	-	-	-
	Electricity (< 1m service level)	-	-	-	-	-	-
	Electricity - prepaid (< 1m service level)	-	-	-	-	-	-
	Other energy sources	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-
	Rubbish:						
	Removed at least once a week	-	-	-	-	-	-
	Minimum Service Level and Above sub-total	-	-	-	-	-	-
	Using communal refuse dump	-	-	-	-	-	-
	Using own refuse dump	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-
	Total number of households	-	-	-	-	-	-

KZN253 Emadlangeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year 2027/28
Funding measures												
Cash/cash equivalents at the year end - R'D00	18(1)(b)	1	1 539	1 105	17 461	(17 737)	(48 734)	(48 734)	64 732	15 796	26 628	37 159
Cash + investments at the yr end less applications - R'D00	18(1)(b)	2	(43 993)	(60 065)	(70 762)	(24 464)	(35 359)	(35 359)	(59 359)	1 613	16 803	16 019
Cash year end/monthly employees/supplier payments	18(1)(b)	3	0.1	1.8	(2.0)	(5.0)	(5.0)	(5.0)	10.5	1.7	2.7	3.7
Surplus/(Deficit) excluding depreciation offsets: R'D00	18(1)	4	(13 132)	(7 231)	(10 408)	39 251	48 632	48 632	43 205	30 661	22 353	17 375
Service charge rev % change - macro CPIX target exclusive	18(1)(a),(2)	5	N.A.	(2.7%)	25.0%	24.3%	(6.3%)	(6.0%)	(43.3%)	(2.5%)	(1.0%)	(3.1%)
Cash receipts % of Ratespayer & Other revenue	18(1)(a),(2)	6	0.0%	0.3%	1.5%	17.5%	16.8%	16.8%	55.1%	84.3%	93.8%	93.8%
Debt impairment expense as a % of total billable revenue	18(1)(a),(2)	7	0.0%	15.6%	0.9%	4.0%	4.0%	4.0%	0.0%	4.1%	4.1%	4.1%
Capital payments % of capital expenditure	18(1)(c);19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10	N.A.	N.A.	(18.2%)	107.5%	(3.0%)	0.0%	(10.1%)	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)(a)	11	N.A.	75.0%	(18.2%)	107.5%	(3.0%)	0.0%	(10.1%)	0.0%	0.0%	0.0%
Long term receivables % change - inc/(decr)	20(1)(vi)	13	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
RSM % of Property Plant & Equipment	20(1)(vi)	13	0.6%	0.6%	0.8%	0.8%	1.1%	0.9%	1.0%	17.1%	30.5%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	1.6%	14.3%	(14.1%)	3.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

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

Supporting Indicators												
% Incr total service charges (incl prop rates)	18(1)(a)		3.3%	31.0%	30.3%	(0.3%)	0.0%	(37.3%)	3.5%	4.4%	2.9%	
% Incr Property Tax	18(1)(a)		12.5%	46.8%	27.2%	4.4%	0.0%	(40.2%)	4.4%	4.5%	2.5%	
% Incr Service charges - Electricity	18(1)(a)		(10.2%)	5.1%	41.3%	(13.3%)	0.0%	(30.3%)	0.9%	4.0%	4.2%	
% Incr Service charges - Water	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Incr Service charges - Waste Water Management	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Incr Service charges - Waste Management	18(1)(a)		4.7%	4.6%	5.0%	23.4%	0.0%	(30.2%)	4.4%	4.4%	2.6%	
% Incr in Sale of Goods and Rendering of Services	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	18(1)(a)		40 211	41 527	54 404	70 867	70 860	70 660	44 332	73 132	76 336	78 571
Service charges	18(1)(a)		40 211	41 527	54 404	70 867	70 860	70 660	44 332	73 132	76 336	78 571
Property rates	18(1)(a)		22 635	25 471	37 400	47 567	49 690	49 690	29 705	51 866	54 200	55 555
Service charges - electricity revenue	18(1)(a)		15 745	14 139	15 000	21 196	18 384	18 384	12 616	18 556	19 306	20 113
Service charges - water revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	18(1)(a)		1 831	1 917	2 005	2 105	2 596	2 596	1 812	2 711	2 831	2 903
Agency services	18(1)(a)		-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding	18(1)(a)		(17 984)	(209)	9 669	1 525	1 346	1 346	2 463	1 370	1 432	1 467
Cash receipts from ratepayers	18(1)(a)		758	619	4 209	60 601	61 634	61 634	126 520	64 868	81 647	84 009
Ratpayer & Other revenue	18(1)(a)		185 717	192 534	263 207	346 708	367 084	367 084	229 421	78 927	87 036	89 538
Change in consumer debtors (current and non-current)	18(1)(a)		N.A.	16 308	(6 168)	34 258	(2 003)	-	(11 615)	4 791	(57 077)	11
Operating and Capital Grant Revenue	18(1)(a)		54 333	67 689	89 574	78 161	102 099	102 099	73 476	75 481	67 257	63 707
Capital expenditure - total	20(1)(vi)		(57 708)	(6 354)	6 438	29 228	46 273	44 993	26 526	19 666	15 835	-
Capital expenditure - renewal	20(1)(vi)		(610)	(810)	(910)	828	-	-	-	-	-	-

Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/allocated national, provincial and district grants												
Average annual collection rate (arrears inclusive)												
DoRA operating												
List operating grants												
DoRA capital												
List capital grants												

Trend												
Change in consumer debtors (current and non-current)			N.A.	16 308	(6 168)	34 258	(2 003)	-	(11 615)	4 791	(57 077)	11

Total Operating Revenue			92 059	91 982	113 247	131 416	138 348	138 348	83 464	134 717	137 204	141 911
Total Operating Expenditure			117 020	123 047	167 949	124 022	138 325	138 325	84 809	132 965	137 001	141 058
Operating Performance Surplus/(Deficit)			(24 961)	(31 065)	(54 702)	7 393	24	24	3 655	1 732	202	852
Cash and Cash Equivalents (30 June 2012)										15 796		
Revenue												
% Increase in Total Operating Revenue				(0.1%)	23.1%	16.0%	5.3%	0.0%	(36.1%)	(2.6%)	1.8%	3.4%
% Increase in Property Rates Revenue				12.5%	46.8%	27.2%	4.4%	0.0%	(40.2%)	74.6%	4.0%	2.5%
% Increase in Electricity Revenue				(10.2%)	6.1%	41.3%	(13.3%)	0.0%	(30.3%)	0.9%	4.0%	4.2%
% Increase in Property Rates & Services Charges				3.3%	31.0%	30.3%	(0.3%)	0.0%	(37.3%)	3.5%	4.4%	2.9%
Expenditure												
% Increase in Total Operating Expenditure				5.2%	36.5%	(26.2%)	11.5%	0.0%	(38.7%)	(3.9%)	3.0%	3.0%
% Increase in Employee Costs				16.6%	10.8%	1.9%	6.6%	0.0%	(35.1%)	2.7%	5.3%	3.8%
% Increase in Electricity Bulk Purchases				(5.0%)	21.3%	18.7%	11.0%	0.0%	(38.1%)	3.2%	4.5%	2.5%
Average Cost Per Budgeted Employee Position (Remuneration)					373112,8332	368431,5632			385186,3514			
Average Cost Per Councillor (Remuneration)					422471,0609	430953,5465			0			
RSM % of PPE			0.6%	0.6%	0.8%	1.1%	0.9%	0.9%	1.0%	17.1%	17.1%	30.9%
Asset Renewal and RSM as a % of PPE			3.1%	3.8%	3.0%	1.7%	0.9%	0.8%	1.0%	17.1%	17.1%	30.9%
Debt Impairment % of Total Billable Revenue			0.0%	15.6%	0.9%	4.0%	4.0%	4.0%	0.0%	4.1%	4.1%	4.1%
Capital Revenue												
Internally Funded & Other (R'D00)			(17 984)	(209)	9 669	1 525	1 346	1 346	2 463	1 370	1 432	1 467
Borrowing (R'D00)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'D00)			(39 724)	(6 145)	(3 231)	27 703	44 927	44 927	42 530	25 156	18 235	14 368
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			88.8%	96.7%	(50.2%)	84.8%	97.1%	97.1%	94.5%	94.8%	92.7%	90.7%
Capital Expenditure												
Total Capital Programme (R'D00)			(57 708)	(6 354)	6 438	29 228	46 273	46 273	44 993	26 526	19 666	15 835
Asset Renewal			3 587	4 713	3 162	968	40	40	-	-	-	-
Asset Renewal % of Total Capital Expenditure			(6.2%)	(74.2%)	49.1%	3.3%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			0.4%	0.3%	1.5%	17.5%	16.8%	16.8%	55.1%	84.3%	93.8%	93.8%
Cash Coverage Ratio			0	0	0	0	0	0	0	0	0	0
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			1.5%	1.6%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after allocation of cash and investments			(43 993)	(60 065)	(70 762)	(24 464)	(35 359)	(35 359)	(59 359)	1 613	16 803	16 019
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			(4.3%)	(4.6%)	(5.3%)	(6.4%)	(10.5%)	(10.5%)	(12.0%)	(12.1%)	(12.1%)	

High Level Outcome of Funding Compliance												
Total Operating Revenue			92 059	91 98								

KZN253 Emadlangeni - Supporting Table SA11 Property rates summary

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Valuation:	1									
Date of valuation:		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Financial year valuation used		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal by-laws s6 in place? (Y/N)	2	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal/assistant valuer appointed? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Municipal partnership s38 used? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of assistant valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of data collectors (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of internal valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of external valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of additional valuers (FTE)	4	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Valuation appeal board established? (Y/N)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Implementation time of new valuation roll (mths)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of properties	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1908/09/18	1908/09/18	1900/01/00
No. of sectional title values	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/02/04	1900/02/04	1900/01/00
No. of unreasonably difficult properties s7(2)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of supplementary valuations		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/12	1900/01/12	1900/01/00
No. of valuation roll amendments		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of objections by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of appeals by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
No. of successful objections > 10%	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Supplementary valuation		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00
Public service infrastructure value (Rm)	5	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	#####	#####	1900/01/00
Municipality owned property value (Rm)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	#####	#####	1900/01/00
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	-	0	-	-	-
Differential rates used? (Y/N)	5	0	0	0	0		0			
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0		0			
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)	6	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)		-	-	-	-	-	-	-	-	-
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

KZN253 Emadlangeni - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties		47	7	2	1 655	1 149	3	180	180	-	-	-
No. of sectional title property values		-	-	-	35	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	1	8	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Fiat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	143 800 000	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	420 000	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:	2	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	63 126	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	2 045 390	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	3 014 250	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	35 350 000	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	420 000	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptms,reductms,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-
References												
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations												
2. Include value of additional reductions is free value greater than MPRA minimum.												
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum												
4. Include arrears collections												
5. In favour of the rate-payer												
6. Provide relevant information for historical comparisons.												

KZN253 Emdlangeni - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26		47	7	2	1 655	1 149	3	180	180	-	-	-
Valuation:												
No. of properties		-	-	-	35	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	1	8	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Fiat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:	2	-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-
References												
1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations												
2. Include value of additional reductions is free value greater than MPPRA minimum.												
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum												
4. Include arrears collections												
5. In favour of the rate-payer												
6. Provide relevant information for historical comparisons.												

KZN253 Emadlangeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
Business and commercial properties									
Industrial properties									
Mining properties									
Residential properties									
Agricultural properties									
Public benefit organisations									
Public service purpose properties									
Public service infrastructure properties									
Vacant land									
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions									
Water tariffs	2								
Domestic									
Basic charge/flat fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff									
Water usage - Block 1 (c/k)									
Water usage - Block 2 (c/k)									
Water usage - Block 3 (c/k)									
Water usage - Block 4 (c/k)									
Water usage - Block 5 (c/k)									
Water usage - Block 6 (c/k)									
Other	2								
(describe structure)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									
(fill in thresholds)									

KZN253 Emadlangeni - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

KZN253 Emadlangeni - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	24 600,0%	271,00	284,00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	50 000,0%	550,00	577,00	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	12 100,0%	133,00	140,00	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	954,00	1 001,00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	954,00	1 001,00	-
% increase/-decrease		-	-	-	-	-	-	-	-	4,9%	(100,0%)
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	85 000,0%	935,00	981,00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	150 000,0%	1 922,00	2 176,00	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	12 100,0%	133,00	140,00	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	2 990,00	3 297,00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	2 990,00	3 297,00	-
% increase/-decrease		-	-	-	-	-	-	-	-	10,3%	(100,0%)
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	5 000,0%	50,00	50,00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	50,00	50,00	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	50,00	50,00	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	(100,0%)

References

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

KZN253 Emadlangeni - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		762	224	449	-	285	285	584	389	399
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	762	224	449	-	285	285	584	389	399
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		762	224	449	-	285	285	584	389	399

References

1. Total investments must reconcile to Budgeted Financial Position ('current' call investment deposits plus 'non-current' investments)

KZN253 EmaDlangeni - Supporting Table SA16 Investment particulars by maturity

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

References

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

check

KZN253 Emadlangeni - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		(316)	-	-	(253)	(253)	(253)	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		63	79	50	-	-	-	354	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	(253)	79	50	(253)	(253)	(253)	354	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	(253)	79	50	(253)	(253)	(253)	354	-	-

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

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

(253)	79	50	(253)	(253)	(253)	354	-	-
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KZN253 Emadlangeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
RECEIPTS:										
Operating Transfers and Grants										
National Government:		221 756	249 602	271 120	286 768	-	-	286 723	285 022	278 771
Finance Management	-	-	-	3 000	3 000	-	-	3 000	3 000	3 000
Local Government Equitable Share	-	33 467	36 076	38 069	39 936	-	-	39 891	39 853	41 646
Local Government Equitable Share	-	188 289	213 526	230 051	242 421	-	-	242 421	240 699	232 654
Municipal Infrastructure Grant	-	-	-	-	1 411	-	-	1 411	1 470	1 471
Other transfers/grants [insert description]										
Provincial Government:		31 434	36 072	40 357	2 036	-	-	2 270	2 253	2 538
KwaZulu-Natal_Capacity Building and Other_Spec	-	1 278	814	10 202	2 036	-	-	2 270	2 253	2 538
KwaZulu-Natal_Infrastructure_Specify (Add grant c	-	30 155	35 258	30 155	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	253 190	285 674	311 477	288 804	-	-	288 993	287 275	281 309
Capital Transfers and Grants										
National Government:		-	-	66 385	33 189	-	-	30 270	22 151	16 523
Municipal Infrastructure Grant (MIG)	-	-	-	17 028	10 160	-	-	10 464	10 970	11 263
Energy Efficiency and Demand Side Management	-	-	-	-	-	-	-	4 000	-	-
Integrated National Electrification Programme Grant	-	-	-	30 834	16 849	-	-	9 625	5 000	5 260
Municipal Disaster Recovery Grant	-	-	-	18 523	6 180	-	-	6 181	6 181	-
Other capital transfers/grants [insert desc]										
Provincial Government:		3 907	5 407	5 407	-	-	-	-	-	-
KwaZulu-Natal_Capacity Building and Other_RECEIPTS	-	3 907	5 407	5 407	-	-	-	-	-	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	2 500	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	3 907	5 407	71 792	33 189	-	-	30 270	22 151	16 523
TOTAL RECEIPTS OF TRANSFERS & GRANTS		257 097	291 082	383 269	321 993	-	-	319 263	309 426	297 832

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

KZN253 Emadlangeni - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		33 467	35 306	40 396	(41 525)	-	-	(41 480)	(41 383)	(43 175)
Finance Management	-	-	-	3 000	(3 000)	-	-	(3 000)	(3 000)	(3 000)
Local Government Equitable Share	-	33 467	36 076	38 069	(39 936)	-	-	(39 891)	(39 853)	(41 646)
Municipal Infrastructure Grant	-	-	(770)	(673)	1 411	-	-	1 411	1 470	1 471
Other transfers/grants [insert description]										
Provincial Government:		31 176	31 176	33 126	2 036	-	-	2 270	2 253	2 538
KwaZulu-Natal	-	31 176	31 176	33 126	2 036	-	-	2 270	2 253	2 538
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts										
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	13 533	-	-	13 533	8 500	10 000
Other Transfers Public Corporations	-	-	-	-	13 533	-	-	13 533	8 500	10 000
Total operating expenditure of Transfers and Grants:		64 643	66 482	73 522	(25 956)	-	-	(25 677)	(30 630)	(30 637)
Capital expenditure of Transfers and Grants										
National Government:		-	-	(48 270)	33 189	-	-	30 270	22 151	16 523
Energy Efficiency and Demand Side Management	-	-	-	-	-	-	-	4 000	-	-
Integrated National Electrification Programme Grant	-	-	-	(30 834)	16 849	-	-	9 625	5 000	5 260
Municipal Disaster Recovery Grant	-	-	-	(408)	6 180	-	-	6 181	6 181	-
Municipal Infrastructure Grant	-	-	-	(17 028)	10 160	-	-	10 464	10 970	11 263
Other capital transfers/grants [insert desc]										
Provincial Government:		(271)	(3 247)	(5 814)	-	-	-	-	-	-
KwaZulu-Natal	-	(271)	(3 247)	(5 814)	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		(271)	(3 247)	(54 083)	33 189	-	-	30 270	22 151	16 523
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		64 372	63 236	19 439	7 233	-	-	4 593	(8 479)	(14 114)

References

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

KZN253 Emadlangeni - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		188 289	213 526	233 051	246 832	-	-	246 832	245 169	237 125
Repayment of grants										
Conditions met - transferred to revenue		221 756	248 833	273 447	205 307	-	-	205 352	203 786	193 949
Conditions still to be met - transferred to liabilities		(33 467)	(35 306)	(40 396)	41 525	-	-	41 480	41 383	43 175
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		31 434	36 072	40 357	2 036	-	-	2 270	2 253	2 538
Conditions met - transferred to revenue		62 610	67 248	73 483	4 072	-	-	4 540	4 506	5 076
Conditions still to be met - transferred to liabilities		(31 176)	(31 176)	(33 126)	(2 036)	-	-	(2 270)	(2 253)	(2 538)
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	13 533	-	-	13 533	8 500	10 000
Conditions still to be met - transferred to liabilities		-	-	-	(13 533)	-	-	(13 533)	(8 500)	(10 000)
Total operating transfers and grants revenue		284 366	316 081	346 930	222 912	-	-	223 425	216 792	209 025
Total operating transfers and grants - CTBM	2	(64 643)	(66 482)	(73 522)	25 956	-	-	25 677	30 630	30 637
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	66 385	33 189	-	-	30 270	22 151	16 523
Conditions met - transferred to revenue		-	-	114 655	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	(48 270)	33 189	-	-	30 270	22 151	16 523
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		(271)	(3 247)	(5 814)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		271	3 247	5 814	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		3 907	5 407	71 792	33 189	-	-	30 270	22 151	16 523
Conditions met - transferred to revenue		3 907	5 407	71 792	33 189	-	-	30 270	22 151	16 523
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		3 637	2 160	180 633	33 189	-	-	30 270	22 151	16 523
Total capital transfers and grants - CTBM	2	271	3 247	(42 456)	33 189	-	-	30 270	22 151	16 523
TOTAL TRANSFERS AND GRANTS REVENUE		288 002	318 241	527 564	256 101	-	-	253 695	238 943	225 548
TOTAL TRANSFERS AND GRANTS - CTBM		(64 372)	(63 236)	(115 978)	59 145	-	-	55 947	52 781	47 160

References

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

KZN253 Emadlangeni - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27
R thousand										
Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
<i>Insert description</i>		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
<i>Insert description</i>		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations										
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-
Groups of Individuals										
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-

References

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

KZN253 Emadlangeni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
R thousand		A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		-	-	4 198	4 292	4 292	4 292	4 368	4 565
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	449	449	449	449	449	469
Housing Allowances		-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-
Sub Total - Councillors		-	-	4 647	4 740	4 740	4 740	4 817	5 034
% increase	4				2,0%			1,6%	4,5%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		5 563	4 242	4 100	4 524	4 524	4 524	3 253	3 424
Pension and UIF Contributions		12	9	7	15	15	15	83	87
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	(23)	-	-	96	96	96	-	-
Cellphone Allowance	3	113	134	159	124	124	124	120	126
Housing Allowances	3	(14)	-	-	-	-	-	-	-
Other benefits and allowances	3	500	620	480	501	501	501	501	527
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		107	78	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		6 260	5 082	4 747	5 260	5 260	5 260	3 956	4 163
% increase	4		(18,8%)	(6,6%)	10,8%			(24,8%)	5,3%
Other Municipal Staff									
Basic Salaries and Wages		23 550	29 429	33 042	33 999	33 999	33 999	37 917	39 908
Pension and UIF Contributions		3 302	4 443	5 172	5 460	5 460	5 460	6 397	6 733
Medical Aid Contributions		681	865	1 153	1 396	1 396	1 396	2 271	2 390
Overtime		651	586	605	578	578	578	684	719
Performance Bonus		3 077	2 425	2 692	3 049	3 049	3 049	3 046	3 206
Motor Vehicle Allowance	3	308	432	844	700	700	700	796	838
Cellphone Allowance	3	88	92	67	68	68	68	118	124
Housing Allowances	3	213	221	236	153	153	153	294	309
Other benefits and allowances	3	1 639	2 077	2 146	1 102	1 102	1 102	1 189	1 252
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	(194)	481	414	325	325	325	341	359
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		33 316	41 051	46 370	46 830	46 830	46 830	53 054	55 839
% increase	4		23,2%	13,0%	1,0%			13,3%	5,3%
Total Parent Municipality		39 576	46 132	55 764	56 830	56 830	56 830	61 826	65 036
			16,6%	20,9%	1,9%			8,8%	5,2%
Board Members of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-
% increase	4								

Senior Managers of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-
Other Staff of Entities									
Basic Salaries and Wages		-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		39 576	46 132	55 764	56 830	56 830	56 830	61 826	65 036
% increase	4		16,6%	20,9%	1,9%	-	-	8,8%	5,2%
TOTAL MANAGERS AND STAFF	5,7	39 576	46 132	51 116	52 090	52 090	52 090	57 009	60 002

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. s57 of the Systems Act
3. In kind benefits (e.g. provision of living quarters) must be shown as the cost (full market value) to the municipality, as part of the relevant allowance
4. B/A, C/B, D/C, E/C, F/C, G/D, H/D, I/D
5. Must agree to the sub-total appearing on Table A1 (Employee costs)
6. Includes pension payments and employer contributions to medical aid
7. Correct as at 30 June

Column Definitions:

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

KZN253 Emadlangeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
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)			11	-	11	11	-	11	-	11	-
Board Members of municipal entities		4	-	-	-	-	-	-	-	-	-
Municipal employees											
Municipal Manager and Senior Managers		3	4	2	1	4	2	2	3	1	-
Other Managers		7	12	11	1	9	8	1	12	1	-
Professionals			14	13	-	13	15	-	17	-	-
Finance			4	4	-	4	4	-	6	-	-
Spatial/town planning			2	2	-	1	3	-	3	-	-
Information Technology			2	1	-	2	2	-	2	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			1	1	-	1	1	-	1	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			1	1	-	1	1	-	1	-	-
Other			4	4	-	4	4	-	4	-	-
Technicians			10	10	-	11	11	-	13	-	-
Finance			-	-	-	-	-	-	-	-	-
Spatial/town planning			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Roads			-	-	-	-	-	-	-	-	-
Electricity			2	2	-	3	3	-	3	-	-
Water			-	-	-	-	-	-	-	-	-
Sanitation			-	-	-	-	-	-	-	-	-
Refuse			-	-	-	-	-	-	-	-	-
Other			8	8	-	8	8	-	10	-	-
Clerks (Clerical and administrative)			22	15	7	26	19	7	20	6	-
Service and sales workers			21	18	5	21	18	5	21	-	-
Skilled agricultural and fishery workers			1	1	-	1	1	-	1	-	-
Craft and related Trades			13	13	-	13	13	-	17	-	-
Plant and Machine Operators			5	5	-	4	4	-	5	-	-
Elementary Occupations			35	35	-	39	39	-	39	-	-
TOTAL PERSONNEL NUMBERS		9	148	123	25	152	130	26	148	19	-
% increase						2,7%	5,7%	4,0%	(2,6%)	(85,4%)	(100,0%)
Total municipal employees headcount		6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount		8, 10	21	14	-	21	14	-	14	-	-
Human Resources personnel headcount		8, 10	2	2	-	1	1	-	1	-	-

References

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

KZN253 Emadlangeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	January	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27
Revenue by Vote			3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	39 891	39 853	41 646
	Vote 1 - Executive And Council		4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	4 419	53 034	55 421	56 806
	Vote 2 - Finance Services		940	940	940	940	940	940	940	940	940	940	940	940	940	11 283	11 656	11 873
	Vote 3 - Corporate Services		420	420	420	420	420	420	420	420	420	420	420	420	420	5 046	5 151	5 511
	Vote 4 - Community and Social Services		4 101	4 101	4 101	4 101	4 101	4 101	4 101	4 101	4 101	4 101	4 101	4 101	49 213	43 263	38 487	
	Vote 5 - Technical Services		162	162	162	162	162	162	162	162	162	162	162	162	1 945	631	647	
	Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Other		269	269	269	269	269	269	269	269	269	269	269	269	3 234	3 379	3 464	
	Vote 8 - Community and Social Services 2		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Revenue by Vote		13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	163 646	159 355	158 434	
Expenditure by Vote to be appropriated																		
	Vote 1 - Executive And Council		1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	1 149	13 786	14 452	14 892	
	Vote 2 - Finance Services		13 031	13 031	13 031	13 031	13 031	13 031	13 031	13 031	13 031	13 031	13 031	13 031	156 371	10 411	10 753	
	Vote 3 - Corporate Services		2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	2 716	32 594	32 561	33 537	
	Vote 4 - Community and Social Services		1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	1 328	15 940	16 742	17 324	
	Vote 5 - Technical Services		3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	3 056	36 673	38 385	39 451	
	Vote 6 - Planning and Development		975	975	975	975	975	975	975	975	975	975	975	975	11 704	12 307	12 747	
	Vote 7 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Community and Social Services 2		1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	1 031	12 370	12 144	12 355	
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Expenditure by Vote		23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	279 438	137 001	141 058	
	Surplus/(Deficit) before assoc.		(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(115 792)	22 353	17 375	
	Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Surplus/(Deficit)		(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(115 792)	22 353	17 375	

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

KZN253 Emadlangeni - Supporting Table SA27 Budgeted 3324250

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Revenue - Functional																	
Governance and administration		8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	8 684	104 208	106 930	110 325
Executive and council		3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	3 324	39 891	39 853	41 646
Finance and administration		5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	5 360	64 317	67 077	68 679
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		464	464	464	464	464	464	464	464	464	464	464	464	464	5 569	5 700	6 071
Community and social services		195	195	195	195	195	195	195	195	195	195	195	195	195	2 335	2 321	2 607
Sport and recreation		269	269	269	269	269	269	269	269	269	269	269	269	269	3 234	3 379	3 464
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	1 511	18 135	17 307	11 423
Planning and development		113	113	113	113	113	113	113	113	113	113	113	113	113	1 361	21	22
Road transport		1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	1 398	16 773	17 285	11 401
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	2 929	35 151	28 809	29 990
Energy sources		2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	2 703	32 440	25 978	27 087
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		226	226	226	226	226	226	226	226	226	226	226	226	226	2 711	2 831	2 903
Waste management		49	49	49	49	49	49	49	49	49	49	49	49	49	584	610	625
Other		13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	13 637	163 646	159 355	158 434
Total Revenue - Functional																	
Expenditure - Functional																	
Governance and administration		16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	16 896	202 751	57 424	59 182
Executive and council		940	940	940	940	940	940	940	940	940	940	940	940	940	11 819	11 819	12 168
Finance and administration		15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	15 747	188 964	42 972	44 290
Internal audit		209	209	209	209	209	209	209	209	209	209	209	209	209	2 505	2 632	2 724
Community and public safety		2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	2 351	28 214	28 788	29 566
Community and social services		734	734	734	734	734	734	734	734	734	734	734	734	734	8 813	9 248	9 546
Sport and recreation		253	253	253	253	253	253	253	253	253	253	253	253	253	3 031	3 187	3 303
Public safety		1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	1 364	16 371	16 353	16 717
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		955	955	955	955	955	955	955	955	955	955	955	955	955	11 459	12 042	12 462
Planning and development		346	346	346	346	346	346	346	346	346	346	346	346	346	4 149	4 361	4 513
Road transport		609	609	609	609	609	609	609	609	609	609	609	609	609	7 309	7 681	7 949
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	2 707	32 490	33 989	34 917
Energy sources		2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	2 447	29 364	30 703	31 502
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		260	260	260	260	260	260	260	260	260	260	260	260	260	3 126	3 286	3 415
Waste management		377	377	377	377	377	377	377	377	377	377	377	377	377	4 524	4 759	4 931
Other		23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	23 286	279 438	137 001	141 058
Total Expenditure - Functional																	
Surplus/(Deficit) before assoc.		(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(115 792)	22 353	17 375
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(9 649)	(115 792)	22 353	17 375

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

R thousand	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework			
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
Cash Receipts By Source																
Property rates	3 458	3 458	3 458	3 458	3 458	3 458	3 458	3 458	3 458	3 458	3 458	3 458	41 493	54 200	55 555	
Service charges - electricity revenue	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	1 314	15 772	19 162	19 960	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	192	192	192	192	192	192	192	192	192	192	192	192	2 304	2 750	2 820	
Service charges - refuse revenue	125	125	125	125	125	125	125	125	125	125	125	125	1 503	1 570	1 609	
Rental of facilities and equipment	145	145	145	145	145	145	145	145	145	145	145	145	1 741	1 819	1 865	
Interest earned - external investments	670	670	670	670	670	670	670	670	670	670	670	670	8 045	8 407	8 617	
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dividends received	61	61	61	61	61	61	61	61	61	61	61	61	734	767	786	
Fines, penalties and forfeits	225	225	225	225	225	225	225	225	225	225	225	225	2 705	2 827	2 898	
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services	3 875	3 875	3 875	3 875	3 875	3 875	3 875	3 875	3 875	3 875	3 875	3 875	46 502	45 106	47 784	
Transfers and Subsidies - Operational	30	30	30	30	30	30	30	30	30	30	30	30	355	371	380	
Other revenue	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	10 096	121 154	136 879	141 875	
Cash Receipts by Source																
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	2 411	28 929	22 151	16 523	
Transfers and subsidies - capital (monetary allocations) (Nat / Prov	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Departm Agencies, Households, Non-profit Institutions, Private	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
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	12 507	12 507	12 507	12 507	12 507	12 507	12 507	12 507	12 507	12 507	12 507	12 507	150 083	159 130	158 198	
Cash Payments by Type																
Employees related costs	4 768	4 768	4 768	4 768	4 768	4 768	4 768	4 768	4 768	4 768	4 768	4 768	57 220	60 223	62 480	
Remuneration of councillors	401	401	401	401	401	401	401	401	401	401	401	401	4 817	5 034	5 160	
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - electricity	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	2 186	26 229	27 409	28 095	
Acquisitions - water & other inventory	434	434	434	434	434	434	434	434	434	434	434	434	5 202	5 436	5 572	
Contracted services	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	16 558	14 998	15 255	
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditures	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	1 027	12 300	12 591	12 863	
Cash Payments by Type	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	10 196	122 346	125 661	129 455	
Other Cash Flows/Payments by Type																
Capital assets	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	2 542	30 505	22 616	18 211	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	12 738	12 738	12 738	12 738	12 738	12 738	12 738	12 738	12 738	12 738	12 738	12 738	152 851	148 298	147 666	
NET INCREASE/(DECREASE) IN CASH HELD	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(231)	(2 768)	10 832	10 532	
Cash/cash equivalents at the monthly/year begin:	18 563	18 333	18 102	17 871	17 641	17 410	17 180	16 949	16 718	16 488	16 257	16 026	16 563	15 796	26 628	
Cash/cash equivalents at the month/year end:	18 333	18 102	17 871	17 641	17 410	17 180	16 949	16 718	16 488	16 257	16 026	15 796	15 796	26 628	37 159	

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

KZN253 Emadlangeni - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue <small>(Transfers and subsidies - capital (municipal allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all))</small>										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN253 Emadlangeni - Supporting Table SA32 List of external mechanisms

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

References

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

KZN253 Emadlangeni - Supporting Table SA33 Contracts having future budgetary implications

R thousand	Description	Ref	Preceding Years	Current Year 2024/25		2025/26 Medium Term Revenue & Expenditure Framework		Forecast 2028/29		Forecast 2029/30		Forecast 2030/31		Forecast 2031/32		Forecast 2032/33		Forecast 2033/34		Forecast 2034/35		Total Contract Value	
				Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
	Parent Municipality:																						
	Revenue Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Operating Revenue Implication																						
	Expenditure Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Operating Expenditure Implication																						
	Capital Expenditure Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Capital Expenditure Implication																						
	Total Parent Expenditure Implication																						
	Entities:																						
	Revenue Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Operating Revenue Implication																						
	Expenditure Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Operating Expenditure Implication																						
	Capital Expenditure Obligation By Contract	2																					
	Contract 1																						
	Contract 2																						
	Contract 3 etc																						
	Total Capital Expenditure Implication																						
	Total Entity Expenditure Implication																						

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the MTRF (MFMA s.33)

3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1 million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

KZN253 Emadlangeni - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		10 831	3 560	1 880	27 703	42 485	42 485	25 156	18 235	14 368
Roads Infrastructure		10 556	2 942	1 262	14 209	28 991	28 991	14 474	9 539	9 794
Roads		10 556	2 942	1 262	14 209	28 991	28 991	14 474	9 539	9 794
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		135	(0)	(0)	13 494	13 494	13 494	10 682	8 696	4 574
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	(0)	(0)	-	-	-	7 203	4 348	4 574
LV Networks		135	-	-	13 494	13 494	13 494	3 478	4 348	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	478	478	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	478	478	-	-	-	-	-	-
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		140	140	140	-	-	-	-	-	-
Data Centres		140	140	140	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	27 426	26 921	33 333	-	-	-	-	-	-
Community Facilities	27 426	26 921	33 333	-	-	-	-	-	-
Halls	27 426	26 921	33 333	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	1 490	1 490	1 490	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	1 490	1 490	1 490	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	15 255	15 219	15 219	-	-	-	-	-	-
Operational Buildings	15 255	15 219	15 219	-	-	-	-	-	-
Municipal Offices	15 255	15 219	15 219	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	1 560	1 560	1 560	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	1 560	1 560	1 560	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	1 560	1 560	1 560	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	2 401	1 960	2 122	-	653	653	152	159	163
Computer Equipment	2 401	1 960	2 122	-	653	653	152	159	163
Furniture and Office Equipment	3 349	3 598	4 163	87	2 034	2 034	28	29	30
Furniture and Office Equipment	3 349	3 598	4 163	87	2 034	2 034	28	29	30
Machinery and Equipment	3 034	3 724	6 239	20	90	90	540	564	578
Machinery and Equipment	3 034	3 724	6 239	20	90	90	540	564	578
Transport Assets	5 648	5 482	5 482	450	971	971	650	679	696
Transport Assets	5 648	5 482	5 482	450	971	971	650	679	696
Land	2 796	2 796	2 812	-	-	-	-	-	-
Land	2 796	2 796	2 812	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	73 790	66 311	74 300	28 260	46 234	46 234	26 526	19 666
15 835									

References

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

check balance 135 085 233 77 377 453 71 023 728 - - - - -

KZN253 Emadlangeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-

Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	(910)	(910)	(910)	128	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	(910)	(910)	(910)	128	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	(910)	(910)	(910)	128	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	800	-	-	-	-	-	-
Computer Equipment	-	-	-	800	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing asset	1	(910)	(910)	(910)	928	-	-	-	-	-
Renewal of Existing Assets as % of total capex		-1,2%	-1,3%	-1,2%	3,2%	0,0%	0,0%	0,0%	0,0%	0,0%
Renewal of Existing Assets as % of deprecn"		0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%	0,0%
References										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital										

KZN253 Emadlangeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure			463	308	500	500	500	400	418	428
Roads Infrastructure										
Roads										
Road Structures										
Road Furniture										
Capital Spares										
Storm water Infrastructure										
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure			463	308	500	500	500	400	418	428
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks			463	308	500	500	500	400	418	428
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										
Capital Spares										

Community Assets	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	312	85	451	250	100	100	150	157	161
Operational Buildings	177	85	451	250	100	100	150	157	161
Municipal Offices	177	85	451	250	100	100	150	157	161
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	136	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	136	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	146	-	-	-	-	-	-	-
Servitudes	-	146	-	-	-	-	-	-	-
Licences and Rights	-	146	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Lease Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	146	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	13	52	300	250	250	290	303	311
Machinery and Equipment	-	13	52	300	250	250	290	303	311
Transport Assets	557	248	417	636	636	636	719	751	783
Transport Assets	557	248	417	636	636	636	719	751	783
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-

Living resources										
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	869	955	1 228	1 686	1 486	1 486	1 559	1 629	1 683
<i>RLM as a % of PPE & Investment Property</i>		0,8%	80,2%	103,1%	141,6%	124,8%	124,8%	130,9%	136,6%	0,0%
<i>RLM as % Operating Expenditure</i>		0,7%	0,8%	0,7%	1,4%	1,1%	1,1%	1,0%	1,2%	1,2%

References

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

KZN253 Emadlangeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Depreciation by Asset Class/Sub-class										
Infrastructure	-1	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Play/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Service Concessions	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	-	-	-	-	-	-	-	-

References

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

Check	(9 567)	(11 628)	(18 575)	(9 332)	(9 332)	(9 332)	(9 743)	(10 181)	(10 436)
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KZN253 Emadlangeni - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1									
Infrastructure		4 497	5 623	4 072	40	40	40	-	-	-
Roads Infrastructure		4 497	5 623	4 072	-	-	-	-	-	-
Roads		4 497	5 623	4 072	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
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		-	-	-	40	40	40	-	-	-
Data Centres		-	-	-	40	40	40	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	4 497	5 623	4 072	40	40	40	-	-	-
Upgrading of Existing Assets as % of total capex		5.8%	7.9%	5.3%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%
Upgrading of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References										

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

KZN253 Emadlangeni - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive And Council		-	-	-				
Vote 2 - Finance Services		-	-	-				
Vote 3 - Corporate Services		240	251	257				
Vote 4 - Community and Social Services		-	-	-				
Vote 5 - Technical Services		25 806	18 914	15 064				
Vote 6 - Planning and Development		480	502	514				
Vote 7 - Other		-	-	-				
Vote 8 - Community and Social Services 2		-	-	-				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
List entity summary if applicable								
Total Capital Expenditure		26 526	19 666	15 835	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive And Council								
Vote 2 - Finance Services								
Vote 3 - Corporate Services								
Vote 4 - Community and Social Services								
Vote 5 - Technical Services								
Vote 6 - Planning and Development								
Vote 7 - Other								
Vote 8 - Community and Social Services 2								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
List entity summary if applicable								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		26 526	19 666	15 835	-	-	-	-

References

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

Item No.	Description	Quantity	Unit	Rate	Total
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20.
TARIFFS
(ANNEXURE B)

PART OF THE
AGENDA

Emadlangeni Municipality Tariffs

2025/2026 DRAFT TARIFFS



ASSESSMENT RATES

	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Draft Tariffs 2025/2026 VAT Exclusive	Draft Tariffs 2025/2026 VAT Inclusive
1.					
Assessment rates be determined as follows:					
In terms of the Municipal Property Rates Act, No. 6 of 2004, the general rate for the financial year is levied as follows:					
Agriculture properties used for agricultural purposes (Rebates 50%)	0,00180	4,4%	0,00008	0,00188	0,00188
Agriculture properties used for other business and commercial purposes (Rebates 50%)	-	-	-	-	-
Smallholdings used for business/commercial/industrial purposes (Rebates 50%)	-	-	-	-	-
Business and commercial properties (Rebates 10%)	0,04535	4,4%	0,00200	0,04735	0,04735
Business and commercial properties (with residential usage (Rebates 10%))	-	-	-	-	-
Industrial properties (Rebates 10%)	0,04535	4,4%	0,00200	0,04735	0,04735
Land reform properties (Rebates 100%)	-	-	-	-	-
Mining properties	-	-	-	-	-
Municipal properties	0,57669	4,4%	0,02537	0,60207	0,60207
Public benefit organisation	-	-	-	-	-
Public service infrastructure (Phased Out)	-	-	-	-	-
Residential properties (Rebates 20%)	0,01684	4,4%	0,00074	0,01758	0,01758
Public Service Purpose	0,06529	4,4%	0,00287	0,06816	0,06816
Vacant land (other than residential)	0,13252	4,4%	0,00583	0,13836	0,13836
Vacant land zoned residential (Rebates 10%)	0,10397	4,4%	0,00457	0,10855	0,10855
Public worship (Rebates 100%)	-	-	-	-	-
(b) Rebates granted in terms of the Rates Policy:					
Pensioners	50%			50%	50%
Disabled Persons	50%			50%	50%
Indigent Persons	100%			100%	100%
Child-Headed Households	100%			100%	100%

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

ELECTRICITY		Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Draft Tariffs 2025/2026 VAT Exclusive	Draft Tariffs 2025/2026 VAT Inclusive
1.	Details					
	Residential Tariffs					
(a)	Conventional Meters					
	Vacant land: For each point of supply whether electricity is consumed or not, per month or part thereof. (Replace tariff with vacant land tariff)					
	Energy Charge Block tariff.					
	* Consumption 0 - 50Kwh (Only Indigents) [Free Basic Electricity]	1,7375	13,20%	0,2294	1,9669	2,2717
	Rate Per Kwh	2,2106	13,20%	0,2918	2,5024	2,8903
	* Consumption 51 - 350Kwh	2,8480	13,20%	0,3759	3,2239	3,7236
	Rate Per Kwh	3,3976	13,20%	0,4485	3,8461	4,4422
	* Consumption 351- 600Kwh					
	Rate Per Kwh					
(b)	Prepaid Meters Block tariff.					
	Energy Charge					
	* Consumption 0 - 50Kwh (Only Indigents) [Free Basic Electricity]	1,7375	13,20%	0,2294	1,9669	2,2717
	Rate Per Kwh	2,2106	13,20%	0,2918	2,5024	2,8903
	* Consumption 51 - 350Kwh	2,8480	13,20%	0,3759	3,2239	3,7236
	Rate Per Kwh	3,3976	13,20%	0,4485	3,8461	4,4422
	* Consumption 351- 600Kwh					
	Rate Per Kwh					
(c)	Basic Charge					
	Residential Households					
	connected or not connected to the Council's electricity network					
	or if such property can reasonably be connected, per month					
	or part thereof.....	130,23		-	130,23	150,41
	Total average increase applied for all domestic and prepaid consumers is 13,20%					
(c)	Commercial Tariffs					
	State and business premises and miscellaneous consumers (Lighting anc power combined) - State property, shops, chemists, bottle stores, motor garages, offices, workshops, warehouses, restaurants, coffee bars, cinemas and theatres, butcheries, dairies, boarding houses, consulting rooms, licensed hotels and living rooms on premises provided such living rooms are not served by separate meters, temporary and miscellaneous consumers not included in any other tariff.					
	Fixed Charge vacant land: For each point of supply whether electricity is consumed or not, per month or part	1 326,13	13,20%	175,05	1 501,18	1 733,86
	there of.....					
	Installed Capacity					
	(in KVA)					
	<50					
	Conventional Meters Energy Charge.....R2.1544/Kwh + VAT	3 966,54	13,20%	523,58	4 490,12	5 186,09
	Prepaid Meters Energy Charge.....2.4465c/Kwh + VAT	3,3783	13,20%	0,45	3,82	4,42
	Conventional Meters Basic Charge	1 326,13	13,20%	175,05	1 501,18	1 733,86

(aa)	<p>State property, miscellaneous, industries and business premises where such businesses are conducted together (Lighting and power combined). Connection applications exceeding existing network capacity will be supplied by way of special agreement. The required alterations and transformer switch gear and accommodation therefore must be supplied by the consumer at his own cost, subject to the approval of the Council's Electrical Engineer. Any alterations to the aforementioned installations will be carried on account of the consumer.</p>					
(bb)	<p>In payment of the charge referred to in the preceding clauses has not been made on or before the last working day of the month following the month during which the service has been rendered, the Council will disconnect the electricity supply.</p>					
(cc)	<p>In the case of Government or Provincial Departments, charge will be made by agreement in terms of the NERSA requirements.</p>					
(dd)	<p>All applicants for current to be supplied under (aa) shall undertake to give three months written notice if they require that the supply be discontinued and to pay the minimum charge of 25% of the average consumption of the last twelve months or less for a period of 12 months. This will not apply if the supply is transferred.</p>					

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
(d) Fixed Charge for each stand whether electricity is consumed or not, per month or part thereof.....	3 966.54	13.20%	523.58	4 490.12	5 186.09
Installed Capacity (in KVA) >50					
(e) Industrial Tarrif					
Basic Charge.....	4 690.08	13.20%	619.09	5 309.17	6 132.09
Energy Charge.....1.3098c/Kwh + VAT	1.4621	13.20%	0.19	1.66	1.91
Maximum Demand Charge.....R343.39/KVA + VAT	383.33	13.20%	50.60	433.93	501.19
.....with a minimum /maximum demand charge of 75% of the installed load					
(f) Consumer Deposit Each applicant for a supply of electricity shall complete a application of service with the municipality that will form the service level agreement. Each a plicant for a supply of conventional electricity shall pay to the municipality a deposit which is sufficient to cover the estimated cost of supply to the property concerned for two months with a minimum of:					
Domestic.....	3 398.92	13.20%	448.66	3 847.58	4 443.96
Business.....	5 104.34	13.20%	673.77	5 778.11	6 673.72
(g) Connection fees (new point of supply) See conditions aa, bb, cc, dd for large connections exceeding network capacity. Residential -60A Single Phase(Conventional & Prepaid).... cable only up to borderline of property. Commercial	4 511.57	13.20%	595.53	5 107.10	5 898.70
(i) Single Phase..... cable is supplied only up to borderline of property.	4 511.57	13.20%	595.53	5 107.10	5 898.70
(ii) Three Phase [Conventional Meter]...Actual cost plus 15% + VAT	5 107.10	45.00%	2 298.19	7 405.29	8 553.11
(iii) Three Phase [Prepayment Meter]Owner Supply meter	5 107.10	45.00%	2 298.19	7 405.29	8 553.11
Three phase installation cost Actual cost +15%+Vat					
Industrial-Three Phase[Convectional Meter] Actual cost plus 15% + VAT for all consumers					
- Second connection to a stand Actual cost +VAT					
- Cable per Meter					
Three phase cable (35MM ²)	188.55			651.62	752.62
Single phase household cable	114.11			114.11	131.79
-10MM ² X 2 CORE	-			202.40	233.77
-10MM ² X 4 CORE	-			288.55	333.28
-16MM ² X 2 CORE	-			215.18	248.53
-16MM ² X 4 CORE	-			421.24	486.53
Airdec cable					
-10MM ²	82.11			82.11	94.84
-16MM ²	-			142.34	164.40

(h)	Conversion Fees for Existing Points of Supply Residential -60A Single Phase/Conventional & Prepaid) ... cable only up to borderline of property. Actual cost plus 15% + VAT All other connections	4 511.57	13.20%	595.53	5 107.10	5 898.70
(i)	8. Remedial Action Charges					
	Reconnection in the event of a cut-off due to non-payment of a conventionally/prepaid meter supply. Note: First Disconnection R300, Second R600, Third R900. will impose no reconnection for 6 months VAT INCL Where supply is reconnected illegally, meter by-passed or sabotaged and or prosecution...R 5 000.00 first charge PLUS Meter Price; R 10000.00 second charge PLU Note: Fourth Charge will impose no replacement of meter for 12 months.	260.87 4347.83			260.87 4347.83	301.30 5 021.74
(j)	Service Charges					
	Transfer Fees: Payable by a new consumer when ownership of a conventionally meters supply charges hands- connection fee (All consumers).....	276.68	13.20%	36.52	313.21	361.75
	Special Meter Reading Fee: Payable when a special meter reading is done at the customers request.....	276.68	13.20%	36.52	313.21	361.75
	Call Out Fee: Payable when an Electrician is called out due to a supply interruption and the fault is found to be on the customer's installation (All customers).....R447.97 + VAT	447.97	13.20%	59.13	507.10	585.70
	Meter Test Fee: Payable when a meter test is requested by the customer.....R714,31+ VAT	714.31	13.20%	94.29	808.59	933.93

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
Provided that the amount will be refunded if the test proves the consumer's meter is reading more than 3% in excess of the correct measure. Every meter shall be deemed and accepted as correct unless it has an average error greater than 3%					
The Municipal Council reserves to itself and by this clause is empowered to average the consumption of electric energy for any period during which a meter shall be found to be out of order or has been removed for testing. In such case the consumption of electric energy for any period during which a rate as that recorded by the meter before being defective or after it has been re-fixed or as that recorded by any other meter by which the defective meter may have been replaced.					
Replacement of Ready Board/only in special circumstances.Cost + 15% Preferred that ready board be supplied by client.					
(k) Availability Charge					
Plots with no consumption.					
Residential Plots					
Per plot zoned as residential, with improvements which are connected or not connected to the Council's electricity network or if such property can reasonably be connected, per month or part thereof.....	126.30	13.20%	15.41	141.71	163.68
Other than Residential Properties					
Per plot zoned other than residential, with improvements which are connected or not connected to the Council's electricity network, if such property can reasonably be so connected, per month or part thereof.....	254.42	13.20%	33.58	288.00	332.64

REFUSE REMOVAL SERVICES

1. Charges for refuse removal services					
(a) Residential properties					
Residential properties (pensioners, retirees,disabled) -10% of the original tariff	111.47	4.4%	4.90	116.37	134.41
Residential properties (Indigent) -100% Rebate	100.33	4.4%	4.41	104.74	120.97
Churches	-	4.4%	-	-	-
Business, Industrial and State Properties	111.47	4.4%	4.90	116.37	134.41
Schools,Hostels, Boarding Houses and Sports clubs	186.59	4.4%	8.21	194.80	224.99
The tariff of refuse removal is per month	186.59	4.4%	8.21	194.80	224.99
(b) Monthly fixed Charges on vacant stands					
Residential properties	193.53	4.4%	8.52	202.05	233.36
Churches	193.53	4.4%	8.52	202.05	233.36
Business, Industrial and State Properties	373.37	4.4%	16.43	389.80	450.22
Schools,Hostels, Boarding Houses and Sports clubs	373.37	4.4%	16.43	389.80	450.22
(c) Cleaning of vacant plots					

	Plots not exceeding 4000m2	767.30	4.4%	33.76	801.06	925.22
	Plots in excess of 4000m2	1 227.57	4.4%	54.01	1 281.59	1 480.23
(f)	Disposal Fees and Penalties					
	Illegal dumping of all type of waste by cars/ households	434.78	4.4%	19.13	453.91	524.27
	Vehicle carrying general/ off cuts/ clothes above two tons (Trucks) Garden waste is excluded	565.22	4.4%	24.87	590.09	681.55
	Government and construction vehicles	130.43	4.4%	5.74	136.17	157.28
(h)	Rubbish dumped on the pavement in front of the dwelling or empty plots will be removed by the municipality without any notice with account to the occupant and /or owner per load.					

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details		Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
RENTAL OF MUNICIPAL PROPERTY						
1	Municipal Flats					
	Marlothii Flat 1-8	1 739.43	-	-	1 739.43	2 008.70
	Marlothii Flat 9-12	2 000.00	-	-	2 000.00	2 310.00
	Marlothii Flat 13-16	2 173.91	-	-	2 173.91	2 510.87
	Municipal Houses					
	46 Scheppers Street	3 478.26	-	-	3 478.26	4 017.39
	56 Hoop Street	2 608.70	-	-	2 608.70	3 013.05
	64 Plein Street	2 608.70	-	-	2 608.70	3 013.05
	131A Plein Street	2 608.70	-	-	2 608.70	3 013.05
	122A Plein Street	2 608.70	-	-	2 608.70	3 013.05
	35 Tambolie Street	2 173.91	-	-	2 173.91	2 510.87
	Khavalethu rentals House 1-56 (Rental Phased Out - Now Property Owners)	-	0.0%	-	-	-
	Khavalethu rentals House 57-60 (Rental Phased Out - Now Property Owners)	-	0.0%	-	-	-
	Khavalethu rentals House 61 Shop (Waiting for Umhlabisa to submit rental determination)	2 347.82	4.4%	103.30	2 451.12	2 831.05
	IEC Office	2 182.58	4.4%	96.03	2 278.61	2 631.80
	Uncle Deli Snaar Parking	7 659.89	4.4%	337.04	7 996.93	9 236.45
	Marlothii Flats Storage	100.71	4.4%	4.43	105.14	121.44
	MTN Tower	3 391.57	4.4%	149.23	3 540.80	4 089.62
	Vodacom Tower	1 199.57	4.4%	52.78	1 252.35	1 446.47
	Utrecht Museum per annum (NB: Lease agreement review)	478.71	4.4%	21.06	478.71	552.91
	Utrecht Country Club per Month (NB: Lease agreement review)	487.70	4.4%	21.46	509.16	588.08
	Old Bakery	3 329.43	4.4%	146.49	3 475.92	4 014.69
	SASSA Pay Out Point Plot 1	4 000.00	4.4%	176.00	4 176.00	4 823.28
	SASSA Pay Out Point Plot 2	4 000.00	4.4%	176.00	4 176.00	4 823.28
	Balgravy Shop	2 462.86	4.4%	108.37	2 571.23	2 969.77
	Utrecht Town Hall Offices (Waiting for Umhlabisa to submit rental determination)	2 347.82	4.4%	103.30	2 451.12	2 831.05
STREET, TRAFFIC AND TAXI RANK FEES						
1.	Taxi Permit, per annum	423.80	4.4%	18.65	442.45	511.03
2.	Bus Permit, per Annum	1 012.39	4.4%	44.54	1 056.93	1 220.76
3.	Application for duplicate permit to use bus/taxi rank					
(a)	Charge for removal, per vehicle is Actual cost+15% +VAT (no vehicle)					
(b)	Keeping of vehicle in custody, per day or part (no registered vehicle pound)	90.25	4.4%	3.97	94.22	108.82
(c)	Tracing fees (not allowed to give out information)	168.75	4.4%	7.42	176.17	203.48
(d)	Disability/Parking Permit	86.96	4.4%	3.83	87.00	100.49
HIRING OF FACILITIES						
1.	HIRES OF TOWN HALL, SUPPER ROOM & COMMUNITY HALL					
(a)	Deposits for Hiring of Halls/Supper Room					
(b)	Town Hall	1 420.47	4.4%	62.50	1 482.97	1 712.83

(c)	Supper room	716.67	4.4%	31.53	748.20	864.17
	Community Hall	1 420.47	4.4%	62.50	1 482.97	1 712.83
2.	Hire of Town Hall, Supper Room and Community Hall					
	Town Hall and Community Hall					
	<u>/Monday to Thursday</u>					
2.1	Hire for commercial purposes, dances, banquets, performances, concerts, film shows, bazaars, boxing and wrestling matches and beer festivals, per hour.	257.80	4.4%	11.34	269.14	310.86
2.2	Hire for weddings, anniversaries and children's parties, per hour	149.50	4.4%	6.58	149.50	172.67
2.3	Hire for political meetings, per hour	203.65	4.4%	8.96	203.65	235.22
2.4	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day only, or part thereof, per hour.	229.42	4.4%	10.09	229.42	264.98
2.5	Hire for exhibitions of arts and crafts, art exhibitions, industrial and commercial exhibitions where the hall is required for longer than one day, per day	716.67	4.4%	31.53	716.67	827.75
2.6	Hire for non-profit organisations referred to in section 111(1)(a) of Ordinance No 25 of 1974 per hour.	108.28	4.4%	4.76	113.04	130.56
2.7	Preparation of functions contemplated in 1 to 6 above	229.42	4.4%	10.09	239.52	276.64
2.8	Rehearsals, per day of part thereof	95.40	4.4%	4.20	99.60	115.04
2.10	Hire of hall and facilities by non-residents					
	<u>/Friday to Saturdays</u>					
2.11	The tariff to hire the Town Hall and Community Hall on Fridays and Saturdays the normal tariff for hire mentioned 1-9 above plus 25%					
	<u>/Sunday and Public Holidays</u>					
2.12	The tariff to hire the Town Hall and Community Hall on Fridays and Saturdays the normal tariff for hire mentioned 1-9 above plus 25%					

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
NOTE:					
Deposits will be forfeited in the event of any breakages, damage and or loss of Council property.					
Deposits will be forfeited in the event of the tenant not switching off the lights and or any other electrical appliance resulting in the unnecessary loss of electricity.					
No reservations will be made and no date for any hall will be reserved unless the amount for the hired accommodation together with the refundable deposit has been paid in full.					
That the full rental amount, except the deposit, will be forfeited to Council when the hirer cancels or postpones a reservation, unless Council is notified in writing at least fourteen (14) days prior to the reserved date and that Council receives the cancellation on the fourteenth (14) day prior to the date of the occurrence.					
The hirer shall clean and re-arrange the abovementioned halls within the time permitted by the caretaker, failing which he/she shall forfeit the deposit paid.					
The functions of hiring out of halls is the responsibility of the Manager : Corporate Services who is authorised to increase the minimum deposit if he/she so requires.					
That the halls be made available free of charge for the purpose of examinations by a lawful institution of the Department of Education.					
That all facilities and services concerned shall in the discretion of Council, be made available free of charge for the civic mayoral functions, function and meetings held by the Council, municipal election and any other functions approved by Council.					
USE OF SANNIE VAN NIEKERK PARK					
Deposit	500.00			500.00	500.00
Hire by groups/individuals/organisations using the park	569.73	4.4%	25.07	594.80	686.99

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
HIRE OF EQUIPMENT PER HOUR					
NOTE: These tariffs are best suitable for Ward 2					
1 Truck with mounted crane 5 ton and driver (no longer have)	610.28	4.4%	26.85	610.28	610.28
2 Truck with Cherry Picker and driver	610.28	4.4%	26.85	610.28	704.87

3	Bell Grader 670G	631.13	4.4%	27.77	631.13	728.96
4	Bell Wheel Loader	631.13	4.4%	27.77	631.13	728.96
5	Bell Tractor Loader Backhoe (TLB)	631.13	4.4%	27.77	631.13	728.96
6	Tractor/Trench Plough and driver (no longer have)	610.28	4.4%	26.85	-	-
7	Trailer/ Rotivator and driver (no longer have)	610.28	4.4%	26.85	-	-
8	Big Roller	610.28	4.4%	26.85	610.28	704.87
9	Small Roller (its broken)	-	4.4%	-	-	-
10	Compressor (its broken)	-	4.4%	-	-	-
11	Concrete Mixer	272.58	4.4%	11.99	272.58	314.83
12	Plate Compactor (no longer have)	272.58	4.4%	11.99	-	-
13	Generator (no longer have)	61.03	4.4%	2.69	-	-
14	Sludge Pump	272.58	4.4%	11.99	272.58	314.83
15	Portable Water Rump	61.03	4.4%	2.69	61.03	70.49
	Tarrif to hire equipment is at per hour					

PUBLIC LIBRARIES

1	Admission Fees Payable by persons other than residents and ratepayers of the municipality payable in advance on 1 January, per annum					
(a)	Adults	152.11	4.4%	6.69	158.80	183.41
(b)	Children under the age of 18 years	76.06	4.4%	3.35	79.41	91.72
(c)	Temporary admission per period of 30 continuous days or part thereof	209.74	4.4%	9.23	218.97	252.91
2	Library Fines The following charges shall be payable by borrower on overdue library material					
(a)	Video, CD/DVD or Talking Books (per week)	1.00			1.00	1.00
(b)	Books (per week)	1.00			1.00	1.00
(c)	Other Library Material (per day or part thereof)	1.00			1.00	1.00
(d)	Damage to books					
(e)	Lost books					
(f)	Damage or loss of records, videos, CD's or any library material					
	Lost Membership Card					
	no such fine shall -	10.00			10.00	10.00
	(aa) in the case of videos/talking books, exceed seven rand per video/talking books;					
	(bb) in the case of books contemplated by paragraph (b) -					
	(aaa) exceed five rand per book, and (bbb) be payable where the provisions of this subparagraph have not been brought to the attention of the borrower at the time when such book is issued, and					
	(cc) in the case of any other library material					
	(aaa) in respect of material borrowed by an adult person, exceed six rand, and					
	(bbb) in respect of material borrowed by any other person, exceed three rand, and					
	(ii) the librarian may remit any such fine if, in his					

**EIMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details		Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
PROTECTION SERVICES						
1	Fire Fighting services					
1.1	Within the Council's Area of Jurisdiction					
(a)	For the first hour or part thereof	427,08	4,4%	18,79	445,87	514,98
(b)	For each subsequent hour or part thereof	153,48	4,4%	6,75	160,23	185,07
(c)	Plus expenses in respect of material or chemicals used in connection with fighting of fire					
(d)	For each additional machine or pump per hour or part thereof	153,48	4,4%	6,75	160,23	185,07
1.2	Outside the Council's Area of Jurisdiction					
(a)	For the first machine or pump, per hour or part thereof	1 038,67	4,4%	45,70	1 084,37	1 252,44
(b)	For each additional machine or pump, per hour or part thereof	521,03	4,4%	22,93	543,95	628,27
(c)	For the forward and return journey, for each machine, per km or part thereof	10,16	4,4%	0,45	10,60	12,25
(d)	For the purposes of the charges payable in terms of 1.2.1 and 1.2.2 time shall be calculated from the time the machines leave the fire station until their return.					
2.	REMOVAL OF WATER					
(a)	For the use of a pump, other than for the fire-fighting purposes					
(b)	For the use of fire hoses, per length	28,84	4,4%	1,27	30,11	34,78
3.	PROTECTION DUTIES					
	Per fireman per performance	153,48	4,4%	6,75	160,23	185,07
	Provided that between 24:00 and 06:00 double the tariff shall be charged					
4.	Checking, testing, reloading and cleaning of fire extinguishers and testing and repair of fire hoses and hose reels.					
	Fire extinguishers: For each fire extinguisher:					
(a)	Actual cost of contents and material plus 10% for handling and labour					
(b)	Fire hoses : Test, per length : R25,60 plus R25,60 per patch	86,96	4,4%	3,83	90,79	104,86
(c)	Hose reels : Test, per reel :	86,96	4,4%	3,83	90,79	104,86
	For special services rendered by the fire department on approval of the fire chief, and which no tariffs have been determined, the following is payable:	86,96	4,4%	3,83	90,79	104,86
5.	Services rendered by an officer, per hour or part thereof					
5.1	Services rendered by a fireman, excluding an officer, per hour, part thereof					
5.2	Traffic Department Staff					
6.	Costs for the application to close a section of road, to have special supervisory duties done during marathons, rallies, escorts and any other matter with regards to the use of public roads and/or which necessitates the use of Traffic personnel					
	Per Traffic Officer, (per hour)	438,39	4,4%	19,29	457,68	528,62
GEMETERIES						
The following fees are payable upon request to bury a deceased within the cemeteries, the control of which is vested in Council						
1.	Where the deceased immediately before his death was resident in council's area of jurisdiction or alternately reserved a site.					
(a)	New Cemetery (Adult)	1 584,10	4,4%	69,70	1 653,80	1 910,14
	Old Cemetery & Khavalethu Cemetery (Adult)	980,01	4,4%	43,12	1 023,13	1 181,72
	New Cemetery (Children)/4 FT	1 045,50	4,4%	46,00	1 091,50	1 260,68

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details		Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
TOWN PLANNING						
A cheque/cash payable to Emadlangeni Municipality as application and advertisement fee						
1.	Application Fee					
1.1	Search Fee	27.50	4.4%	1.21	28.71	33.16
1.2	Copies of documents A4	3.64	4.4%	0.16	3.80	4.39
	A5	5.16	4.4%	0.23	5.38	6.22
1.3	Amendment of a Scheme	2 500.00	4.4%	110.00	2 610.00	3 014.55
1.4	Consent in terms of a Scheme	989.01	4.4%	43.52	1 032.53	1 192.57
1.5	Subdivision of land up to 5 pieces of land:	-	-	-	-	-
	Basic fee	1 761.96	4.4%	77.53	1 839.49	2 124.61
	Plus per subdivision + Remainder	343.80	4.4%	15.13	358.92	414.56
1.6	Subdivision of land over 5 pieces of land:	-	-	-	-	-
	Basic fee	4 190.91	4.4%	184.40	4 375.31	5 053.48
	Plus per subdivision + Remainder	200.56	4.4%	8.82	209.39	241.84
1.7	Subdivisions for Government-subsidised Townships for low-income housing project					
	Basic fee	330.11	4.4%	14.53	344.64	398.06
	Plus per subdivision + Remainder	34.01	4.4%	1.50	35.50	41.01
1.8	Cancellation of approved layout plan:	2 000.70	4.4%	88.03	2 088.73	2 412.49
1.9	Consolidation of land:	500.17	4.4%	22.01	522.18	603.12
	PLUS per component	100.04	4.4%	4.40	104.44	120.63
1.10	Preparation of Service Agreements:	2 000.70	4.4%	88.03	2 088.73	2 412.49
1.11	Relaxation of municipal omnibus servitudes:					
	Basic fee	400.14	4.4%	17.61	417.74	482.49
1.12	Alteration, suspension and deletion of condition of title relating to land:					
	Basic fee	4 001.40	4.4%	176.06	4 177.47	4 824.97
1.13	Development situated outside the area of a scheme:					
	Basic fee	6 002.11	4.4%	264.09	6 266.20	7 237.46
1.14	Alteration, suspension and deletion of condition of approval relating to land:	6 002.11	4.4%	264.09	6 266.20	7 237.46
1.15	Closure of municipal road:	6 002.11	4.4%	264.09	6 266.20	7 237.46
1.16	Closure of public place:	6 002.11	4.4%	264.09	6 266.20	7 237.46
	Basic fee (Permanent)	297.55	4.4%	13.09	310.64	358.79
1.17	Temporal closure of public space/Road	297.55	4.4%	13.09	310.64	358.79
1.18	Relaxation of Building lines (Per side)	5 175.93	4.4%	227.74	5 403.67	6 241.24
1.19	Establishing of Township	5 175.93	4.4%	227.74	5 403.67	6 241.24
1.20	Extension of Township	74.39	4.4%	3.27	77.66	89.70
1.21	Zoning Certificate	2 500.00	4.4%	110.00	2 610.00	3 014.55
1.22	Rezoning > 1 hectar	5 000.00	4.4%	220.00	5 220.00	6 029.10
1.23	Rezoning 1 < 5 Hectors	7 500.00	4.4%	330.00	7 830.00	9 043.65
1.24	Rezoning 5<10 Hectors	10 000.00	4.4%	440.00	10 440.00	12 058.20
1.25	Rezoning 15< hectors					

BUILDING PLANS

1	Examination and Considerations of Plans					
1.1	Valuation up to R50,000 per R100 or part thereof	1.88	4.4%	0.08	1.97	2.27
	Subject to minimum charge of	730.10	4.4%	32.12	762.22	880.36
						-

1,2	Valuation over R50,000 per R100.00 or part thereof	1.51	4.4%	0.07	1.57	1.82
	For examination and consideration of plans which became invalid in terms of Council's Building Bylaws, upon reloading of such plans					
1,3	- Tariff as stated under 1. above.					
2	For the issue of permit for small alterations to buildings and concrete or stone walls	601.44	4.4%	26.46	627.90	725.23
3	Private Swimming Pools					
	For inspection and consideration of building plans	601.43	4.4%	26.46	627.89	725.22

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
Building Plans & Encroachment Penalties					
Residential Tariffs					
Any new structure less than 50m ² – flat rate	653,50	4,4%	28,75	682,25	788,00
Any new structure exceeding 50m ² – rate per m ²	9,09	4,4%	0,40	9,49	10,96
Business/Industrial/Other					
Any new structure less than 50m ² – flat rate	873,22	4,4%	38,42	911,64	1 052,95
Any new structure exceeding 50m ² – rate per m ²	12,31	4,4%	0,54	12,85	14,84
Alterations and minor works					
Alterations and minor works flat rate	538,34	4,4%	23,69	562,02	649,14
Encroachment penalty fee					
Any transgression of building regulations	279,65	4,4%	12,30	291,96	337,21
Building line relaxation fee					
Building lines flat rate	279,65	4,4%	12,30	291,96	337,21
Application fee for offences of buildings					
Building without approved building plans	1 048,71	4,4%	46,14	1 094,85	1 264,56
Building in contravention of a notice prohibiting any building works	1 048,71	4,4%	46,14	1 094,85	1 264,56
Failure to demolish, alter or safeguard	1 294,10	4,4%	56,94	1 351,04	1 560,45
Failure to give notice of intention to commence erection or demolishing of a building	1 048,71	4,4%	46,14	1 094,85	1 264,56
Preventing a building control officer in execution of his/her duties	1 648,57	4,4%	72,54	1 721,10	1 987,87
Submitting false or misleading information	1 648,57	4,4%	72,54	1 721,10	1 987,87
Failure to provide certificate for plumbing, electrical and engineering if required	1 048,71	4,4%	46,14	1 094,85	1 264,56
Use of a building for the purpose other than the purpose shown on building plans	1 648,57	4,4%	72,54	1 721,10	1 987,87
Deviation from approved building plans(structure and roof)	1 245,03	4,4%	54,78	1 299,81	1 501,28
Failure to safeguard a swimming pool	1 648,57	4,4%	72,54	1 721,10	1 987,87
Demolishing fee	503,38	4,4%	22,15	525,53	606,98
Submitting plans for the existing structure (As built plan)	1 048,71	4,4%	46,14	1 094,85	1 264,56
Failure to remove building materials	933,77	4,4%	41,09	974,86	1 125,96
Failure to arrange inspections (e.g foundation, wall, roof and final inspection)	1 048,71	4,4%	46,14	1 094,85	1 264,56

MISCELLANEOUS SERVICES

1.	Search fee, per plan, documents or file produced for inspection excluding inspection of council's minutes	42,19	4,4%	1,86	44,05	50,87
2.	Certified copy of extract from minutes and/or hearings per 100 words or part thereof	42,19	4,4%	1,86	44,05	50,87
3.	Valuation roll, per copy	335,89	4,4%	14,78	350,67	405,02
4.	Voter's roll, per copy, per ward	21,09	4,4%	0,93	22,02	25,43
5.	Extract of bylaws, per page or part thereof	19,67	4,4%	0,87	20,54	23,72
6.	Standard bylaws as per price paid by Council for copies obtained from the Provincial Administration plus 10%					-
7.	Prints or plans, per copy per meter or part thereof	49,21	4,4%	2,17	51,37	59,34
8.	Prescribed fee for the lodging of a notice of appeal in terms of section 16(3) of Ordinance no 25 of 1974. No person shall exercise the right to appeal unless his notice of appeal is accompanied by the prescribed fee; provided that such fee shall be refunded to any person who pursues his appeal to its conclusion or arrives at a compromise with the valuator.	665,57	4,4%	29,29	694,86	802,56
9.	Any other certificate or permit in terms of section 265(5) of Ordinance no 25 of 1974 Certificate, per application per property, in accordance with section 118(1) of the Systems Act, No. 32 of 2000 (Rates Clearance Certificate)	77,92	4,4%	3,43	81,34	93,95
	Property Valuation Certificate	222,01	4,4%	9,77	231,77	267,70
		77,93	4,4%	3,43	81,36	93,97

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
16				
Advertisement and auctioneer's fees				
Banner Levy				
A refundable deposit for temporal advertisement by political parties and/or ward councillors, any institution or organisation	1 207,90	4,4%	1 261,05	1 456,51
Election Deposit	422,77	18,60	441,37	509,78
Election Advertisement (unlimited Posters)	1 162,56	4,4%	1 213,72	1 401,84
Posters (100 or part thereof)	348,76	15,35	364,11	420,55
Advertisement board (permanent) per annum	6 000,00	264,00	6 264,00	7 234,92
Advertisement board (temporary)	-	-	-	-
Advertisement Billboard (6 months)	-	-	-	-
(a) Banner				
(aa) Per Banner with approval sticker	300,00	13,20	313,20	361,75
(ab) Removal of banners by council for each banner	100,00	4,40	104,40	120,58
(b) Aerial Advertisements				
(aa) Application Fee	250,00	11,00	261,00	301,46
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign on a private building	500,00	22,00	522,00	602,91
(cc) Annual display fee per sign on a municipal building	1 000,00	44,00	1 044,00	1 205,82
(c) Electric and illuminated signs				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual rental rate for electronic advertising signs irrespective of whether sign is erected on private or council property	1 000,00	44,00	1 044,00	1 205,82
(f) Ground signs (exclusive billboards)				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Encroachment fee (council land) per square meter for each sign type	100,00	4,40	104,40	120,58
(cc) Annual display fee per sign	1 000,00	44,00	1 044,00	1 205,82
(g) Protecting signs				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign	1 000,00	44,00	1 044,00	1 205,82
(cc) Encroachment fee (council land) for each sign type	100,00	4,40	104,40	120,58
(h) Estate Agents Boards				
(aa) Advertising deposits (per agent) - non refundable	250,00	11,00	261,00	301,46
(bb) Annual display fee	1 000,00	44,00	1 044,00	1 205,82
(i) Portable Boards				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign	1 000,00	44,00	1 044,00	1 205,82
(j) Veranda/Under Canopy Signs				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign	1 000,00	44,00	1 044,00	1 205,82
(k) Wall signs/ Fascia Signs				
(aa) Application fee	250,00	11,00	261,00	301,46
(l) Street Furniture Signs				
(aa) Application fee	250,00	11,00	261,00	301,46
(bb) Annual display fee per sign	1 000,00	44,00	1 044,00	1 205,82
(m) Billboards				
(aa) Application fee	500,00	22,00	522,00	602,91
(bb) Annual display fee per sign - Private property	8 000,00	352,00	8 352,00	9 646,56
(cc) Annual display fee per sign - Public property	12 000,00	528,00	12 528,00	14 469,84

GAME PARK AND CARAVAN PARK

BALELE RECREATION RESORT

EIMADLANGENI MUNICIPALITY 2025/2026 TARIFF OF CHARGES

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2025/2026 VAT Exclusive	Approved Tariffs 2025/2026 VAT Inclusive
ENTRANCE FEES					
Picnic Area (All Day Visitor Tariff)					
Pedestrian, Bicycle, Horse	30.43	4.4%	1.34	31.77	36.69
Per Car (limited to 5 persons per vehicle – more than five will qualify for additional vehicle)	130.43	4.4%	5.74	136.17	157.28
Per Comb/Mini Bus Up to 10 Persons	656.52	4.4%	28.89	685.41	791.64
Per Comb/Mini Bus from 10 to 35 Persons	1 030.43	4.4%	45.34	1 075.77	1 242.51
Per Passenger Bus	26.08	4.4%	1.15	27.23	31.45
Per Motorcycle	-		-	-	-
Annual Ticket / Disc					
Emadlangeni Municipal Residents only (Year begins 1 July and ends 30 June ensuing Year) The annual ticket will cost the same amount at any time of the specific financial year but is valid for 12 months. The annual ticket will carry benefits/discounts on accommodation set for visitor in a manner that will be approved by council(see annexure 1) The following individuals are entitled to a 50% rebate on provision of proof of their status: - Pensioners over the age of 65 years - any person receiving a disability grant KZ 253 School Busses per bus	434.78	4.4%	19.13	453.91	524.27
ACCOMMODATION					
Peak =weekends, night before public holiday & KZN school holidays					
Rondavels					
PEAK SEASON: per night (1-2 persons)	739.13	4.4%	32.52	771.65	891.26
PEAK SEASON: per night (3-4 persons) PHASED OUT every additional person	130.43	4.4%	5.74	136.17	157.28
OFF PEAK SEASON: per night (1-2 persons)	565.21	4.4%	24.87	590.08	681.54
OFF PEAK SEASON: per night (3-4 persons) PHASED OUT every additional person	130.43	4.4%	5.74	136.17	157.28
Family Unit NEW					
PEAK SEASON: per night (4 persons)	-	0.0%	-	869.57	1 000.00
OFF SEASON: per night (4 persons)	-	0.0%	-	695.65	800.00
Cottages					
PEAK SEASON: per night (1-2 persons)	608.69	4.4%	26.78	635.47	733.97
PEAK SEASON: per night (3-4 persons) every additional person	869.56	4.4%	38.26	907.82	1 048.53
OFF PEAK SEASON: per night (1-2 persons)	521.73	4.4%	22.96	544.69	629.11
OFF-PEAK SEASON: per night (3-4 persons) every additional person	695.65	4.4%	30.61	726.26	838.83
Off- season contractors in week rate: per unit (Maximum 2 persons)	130.43	4.4%	5.74	136.17	157.28
Off- season contractors in week rate: per unit (Maximum 2 persons)	434.78	4.4%	19.13	453.91	524.27
Breakage Deposit (Peak & Off peak) PHASE OUT					
CARAVAN/CAMPING SITE					

GAME PARK

EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
ACCOMMODATION					
Lodges					
Peak Season					
- Giraffe per night(Limited to 3 persons \)	1 130.43	4.4%	49.74	1 180.17	1 363.10
- Kudu per night(Limited to 9 persons \)	2 173.91	4.4%	95.65	2 269.56	2 621.34
- Impala per night(Limited to 4 persons \)	1 130.43	4.4%	49.74	1 180.17	1 363.10
- Zebra per night(Limited to 4 persons \)	1 130.43	4.4%	49.74	1 180.17	1 363.10
Extra Persons in any of Lodges	130.43	4.4%	5.74	136.17	150.00
Off Season					
- Giraffe per night(Limited to 3 persons \)	652.17	4.4%	28.70	680.87	786.40
- Kudu per night(Limited to 9 persons \)	1 304.34	4.4%	57.39	1 361.73	1 572.80
- Impala per night(Limited to 4 persons \)	652.17	4.4%	28.70	680.87	786.40
- Zebra per night(Limited to 4 persons \)	652.17	4.4%	28.70	680.87	786.40
Extra Persons in any of Lodges	130.43		-	130.43	150.00
Encuba Bush Camping Site					
Peak Season per night for 1 caravan or tent and 1 vehicle (Site limited to 6 persons) PHASED OUT	-		-	-	-
Per extra Person	-		-	-	-
Off Season per night for 1 caravan or tent and 1 vehicle (Site limited to 6 persons) PHASED OUT	-		-	-	-
Per extra Person	-		-	-	-
Cancellation fee . is 10% of Deposit paid					
GAME PRODUCTS Note: Abbotoir currently does not have licence to sell					
Sale of Meat Produce					
Dry Biltong Bulk (> 5kg)	183.41	4.4%	8.07	191.48	221.17
Dry Droewors Bulk (> 5kg)	189.94	4.4%	8.36	198.30	229.03
Biltong Packed Retail	245.82	4.4%	10.82	256.63	296.41
Droewors Packed Retail	227.72	4.4%	10.02	237.74	274.59
Wet Biltong Bulk (> 10kg)	74.67	4.4%	3.29	77.96	90.04
Wet Droewors Bulk (> 10kg)	73.56	4.4%	3.24	76.80	88.70
Deboned Venison per kg	64.44	4.4%	2.84	67.27	77.70
Venison Prime Cuts (Chorus and Steaks) per kg	58.15	4.4%	2.56	60.71	70.12
Venison Potjie per kg	47.73	4.4%	2.10	49.83	57.56
Whole Portions (Leg, Shoulder or Saddle) per kg	50.54	4.4%	2.22	52.76	60.94
Whole Carcass per kg	30.95	4.4%	1.36	32.31	37.32
Venison Wors Packed per kg	59.05	4.4%	2.60	61.64	71.20
Venison Mince per kg	54.02	4.4%	2.38	56.39	65.14
Red Offal per kg	11.20	4.4%	0.49	11.69	13.51
Bones per kg	13.63	4.4%	0.60	14.23	16.44
Liver and Kidneys per kg	27.75	4.4%	1.22	28.97	33.46
Rough Offal/Tripe per kg	15.97	4.4%	0.70	16.67	19.26
Game Patties per kg	62.00	4.4%	2.73	64.73	74.76
Sosaties per kg	79.08	4.4%	3.48	82.56	95.35

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details	Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
Sale of Artefacts					
Side Curtain Hangers Impala/pr					
Side Curtain Hangers Blesbuck /pr					
Side Curtain Hangers Blue Wildebeest/pr					
Sale of Hides and Skins					
Blue Wildebeest [Full Skins]	218.19	4.4%	9.60	227.79	263.10
Impala	59.00	4.4%	2.60	61.60	71.15
Blesbuck	53.03	4.4%	2.33	55.36	63.95
Kudu	294.79	4.4%	12.97	307.76	355.46
Grey Duiker	41.32	4.4%	1.82	43.14	49.83
Red Hartebeest	218.19	4.4%	9.60	227.79	263.10
Zebra	3 534.00	4.4%	155.50	3 689.50	4 261.37
Giraffe	2 359.27	4.4%	103.81	2 463.08	2 844.85
Warthogs					
Eland	483.82	4.4%	21.29	505.11	583.40
Rooikat					
Reedbuck					
Blue Wildebeest [Capes]	224.43	4.4%	9.88	234.31	270.63
Impala [Capes]	68.56	4.4%	3.02	71.58	82.68
Kudu [Capes]	68.56	4.4%	3.02	71.58	82.68
Blesbuck [Capes]	552.42	4.4%	24.31	576.72	666.11
Hunting					
Venison Hunting					
Tariff per Day					
Daily Hunting Tariff (Resident)	391.30	4.4%	17.22	408.52	471.84
Use of Vehicle (Half Day)	686.95	4.4%	30.23	717.18	828.34
Use of Vehicle (Full Day)	1 043.47	4.4%	45.91	1 089.38	1 258.24
Missed shot	313.04	4.4%	13.77	326.81	377.47
Shot and wounded animal will be paid in full					
Use of Park Vehicles during Hunting by Hunters					
Hire of vehicles and driver for one day					
Hire of vehicles and driver for half day					
Missed shot					
Shot and wounded animal will be paid in full					
Use of Park Vehicles during Hunting by Hunters					
Hire of vehicles and driver for one day					
Hire of vehicles and driver for half day					

**EMADLANGENI MUNICIPALITY
2025/2026 TARIFF OF CHARGES**

Details		Approved Tariffs 2024/2025 VAT Exclusive	Increase %	Increase Rate	Approved Tariffs 2024/2025 VAT Exclusive	Approved Tariffs 2024/2025 VAT Inclusive
Sale of Live Game						
Blue Wildebeast Male		2736,51-4104,77	4,4%	120,40-164,19	2900,70-4268,96	3550,30-4930,64
Blue Wildebeast Female		2736,51-4104,77	4,4%	120,40-164,19	2900,70-4268,96	3550,30-4930,64
Impala Adult Male		1368,25-2554,08	4,4%	60,20-112,37	1480,62-2666,45	1710,11-3079,74
Impala Adult Female		1368,25-2554,08	4,4%	60,20-112,37	1480,62-2666,45	1710,11-3079,74
Impala Knyzkon Ram		1368,25-2554,08	4,4%	60,20-112,37	1480,62-2666,45	1710,11-3079,74
Impala Penkon/Yearling Male		912,16-1094,60	4,4%	40,13-48,16	952,29-1142,76	1099,89-1314,17
Impala Penkon/Yearling Female		912,16-1094,60	4,4%	40,13-48,16	952,29-1142,76	1099,89-1314,17
Common Duiker Male		-	-	-	-	-
Common Duiker Female		-	-	-	-	-
Blesbuck Male		1277,04-1641,90	4,4%	56,18-72,24	1333,22-1714,14	1539,86-1979,83
Blesbuck Female		1277,04-1641,90	4,4%	56,18-72,24	1333,22-1714,14	1539,86-1979,83
Eland Male		10946,08-13682,60	4,4%	481,62-602,03	11427,70-14284,63	13198,99-16498,74
Eland Female		13682,60-18243,47	4,4%	602,03-802,71	14284,63-19046,18	16498,74-21998,33
Kudu Male		6366,32-8027,12	4,4%	280,11-353,19	6366,32-8027,12	7353,09-9271,32
Kudu Female		4560,86-7297,43	4,4%	200,67-321,08	4761,53-7618,51	5499,56-8799,37
Zebra Male		2736,51-3648,69	4,4%	120,40-160,54	2856,91-3809,23	3299,73-4399,66
Zebra Female		2736,51-3648,69	4,4%	120,40-160,54	2856,91-3809,23	3299,73-4399,66
Giraffe Male		9669,04-18790,77	4,4%	425,43-826,79	10094,47-19617,56	11659,11-22658,28
Giraffe Female		9669,04-18790,77	4,4%	425,43-826,79	10094,47-19617,56	11659,11-22658,28
Waterbuck Male		6750,08-8574,43	4,4%	279,00-377,27	7029,08-8951,70	8118,58-10339,21
Waterbuck Female		4347,82-6086,95	4,4%	191,30-267,82	4539,12-6354,77	5242,68-7339,75
Red Hartbeest Male		2554,08-3010,16	4,4%	112,37-132,44	2666,45-3142,60	3079,74-3629,70
Red Hartbeest Female		N/A	N/A	N/A	N/A	N/A
Nvula Male		6841,29-7479,82	4,4%	301,01-329,11	7142,30-7808,93	8249,35-9019,31
Nvula Female		4560,86-6385,21	4,4%	200,67-280,94	4761,53-6666,15	5499,56-7699,40
Mountain Reedbuck Male		N/A	N/A	N/A	N/A	N/A
Mountain Reedbuck Female		N/A	N/A	N/A	N/A	N/A
Warthog Male		912,16-1459,47	4,4%	40,13-64,21	952,29-1523,68	1099,89-1759,85
Warthog Female		912,16-1459,47	4,4%	40,13-64,21	952,29-1523,68	1099,89-1759,85
Bushbuck Male		N/A	-	-	N/A	N/A
Bushbuck Female		N/A	-	-	N/A	N/A
Participant are expected to fire one shot and put down the animal						
- Penalty: Tariff per missed shot						
		270,40	4,4%	11,90	282,30	326,05
Sale of Firewood (per bundle)						
Bakkie level		19,02	4,4%	0,84	19,86	22,93
Bakkie level up		173,91	4,4%	7,65	181,56	209,70
Hiring/Usare of Abattoir Facilities		347,82	4,4%	15,30	363,12	419,41
- Storage of carcasses per carcasses (Max 5 days) per day						
		162,29	4,4%	7,14	169,43	195,69
- Added Ingredients						
Skins(wors/Drywors) per bundle						
Fat per kg (Own Spices)						
Spice per kg (Own Spices)						

- Process Carcass						
Small (Dulker) 1 - 20kg	145.14	4.4%	6.39	151.53	175.01	
Med "A" (Imp Ewe + Knypkop, MRB, Springbuck) 20 - 32 kg	188.85	4.4%	8.31	197.16	227.72	
Med "B" (Imp Ram, Blesbuck, Warthog) 32 - 65kg	238.11	4.4%	10.48	248.59	287.12	
Large "A" (Kudu cow, BWB Cow, Red hartebeest, Nyala bull) 65 - 100kg	409.99	4.4%	18.04	428.03	494.37	
Large "B" (Kudu bull, BWB Bull, Waterbuck Bull, Zebra) 100 - 180kg	567.73	4.4%	24.98	592.71	684.58	
X-Large (Eland) 180 - 400 kg	1 106.17	4.4%	48.67	1 154.84	1 333.84	
XX-Large (Giraffe Bull > 400 kg)	3 705.55	4.4%	163.04	3 868.59	4 468.23	
Skining Small Carcasses	48.34	4.4%	2.13	50.47	58.29	
Skining Large Carcasses	96.66	4.4%	4.25	100.91	116.55	

Emadlangeni Municipality Tariffs

2025/2026 DRAFT TARIFFS



*Animals on Offer to Venison Hunters
[Hunting tariffs applicable to hunters, professional
hunters and hunting outfitters]*

SPECIES	Male		Female	
	Min	Max	Min	Max
Blue Wildebeest	4 000,00	6 000,00	3 000,00	5 000,00
Impala Adult	1 500,00	2 800,00	1 500,00	2 000,00
Impala Knypkop	1 200,00	1 800,00	N/A	N/A
Impala Penkop/Yearling	1 000,00	1 600,00	1 000,00	1 200,00
Blesbuck	1 400,00	1 800,00	1 400,00	1 800,00
Zebra	4 000,00	6 000,00	4 000,00	6 000,00
Red Hartebeest	2 800,00	3 300,00	N/A	N/A
Nyala	7 500,00	8 200,00	6 000,00	7 000,00
Giraffe	10 600,00	20 600,00	10 600,00	17 300,00
Kudu	7 000,00	10 000,00	5 000,00	8 000,00
Waterbuck	7 400,00	9 400,00	5 000,00	7 000,00
Warthog	1 000,00	1 600,00	1 000,00	1 600,00
Eland	12 000,00	15 000,00	15 000,00	20 000,00