

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Budget for MTREF starting:

Budget Year:

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

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Important documents which provide essential assistance

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive And Council	Vote 1	Executive And Council	
Vote 2 - Finance and administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Housing	1.2	Municipal Manager	1.2 - Municipal Manager
Vote 4 - Community and Social Services	1.3		1.3 -
Vote 5 - Internal Audit	1.4		1.4 -
Vote 6 - Planning and Development	1.5		1.5 -
Vote 7 - Road Transport	1.6		1.6 -
Vote 8 - Sport and Recreation	1.7		1.7 -
Vote 9 - Waste Management	1.8		1.8 -
Vote 10 - Waste Water Management	1.9		1.9 -
Vote 11 -	1.10		1.10 -
Vote 12 -	Vote 2	Finance and administration	
Vote 13 -	2.1	Budget and Treasury	2.1 - Budget and Treasury
Vote 14 -	2.2	Administrative and Corporate	2.2 - Administrative and Corporate
Vote 15 -	2.3	Asset Management	2.3 - Asset Management
	2.4	Finance Defaults	2.4 - Finance Defaults
	2.5	Fleet Management	2.5 - Fleet Management
	2.6	Human Resource	2.6 - Human Resource
	2.7	Information Technology	2.7 - Information Technology
	2.8	Security	2.8 - Security
	2.9	Supply Chain Management	2.9 - Supply Chain Management
	2.10		2.10 -
	Vote 3	Housing	
	3.1	Housing	3.1 - Housing
	3.2		3.2 -
	3.3		3.3 -
	3.4		3.4 -
	3.5		3.5 -
	3.6		3.6 -
	3.7		3.7 -
	3.8		3.8 -
	3.9		3.9 -
	3.10		3.10 -
	Vote 4	Community and Social Services	
	4.1	Cemetery	4.1 - Cemetery
	4.2	Community halls	4.2 - Community halls
	4.3	Disaster Management	4.3 - Disaster Management
	4.4	Library	4.4 - Library
	4.5	Aged Care	4.5 - Aged Care
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	Internal Audit	
	5.1	Internal Audit	5.1 - Internal Audit
	5.2		5.2 -
	5.3		5.3 -
	5.4		5.4 -
	5.5		5.5 -
	5.6		5.6 -
	5.7		5.7 -
	5.8		5.8 -
	5.9		5.9 -
	5.10		5.10 -
	Vote 6	Planning and Development	
	6.1	Town Planning	6.1 - Town Planning
	6.2	Local Economic Development	6.2 - Local Economic Development
	6.3	PMU	6.3 - PMU
	6.4	Building Regulations and Enforcement	6.4 - Building Regulations and Enforcement
	6.5		6.5 -
	6.6		6.6 -
	6.7		6.7 -
	6.8		6.8 -
	6.9		6.9 -
	6.10		6.10 -
	Vote 7	Road Transport	
	7.1	Traffic	7.1 - Traffic
	7.2	Roads	7.2 - Roads
	7.3	Taxi Ranks	7.3 - Taxi Ranks
	7.4	Drivers Licence	7.4 - Drivers Licence
	7.5	Learners Licencing	7.5 - Learners Licencing
	7.6		7.6 -
	7.7		7.7 -
	7.8		7.8 -
	7.9		7.9 -
	7.10		7.10 -
	Vote 8	Sport and Recreation	
	8.1	Estate	8.1 - Estate
	8.2		8.2 -
	8.3		8.3 -
	8.4		8.4 -
	8.5		8.5 -
	8.6		8.6 -
	8.7		8.7 -
	8.8		8.8 -
	8.9		8.9 -
	8.10		8.10 -
	Vote 9	Waste Management	
	9.1	Landfill	9.1 - Landfill
	9.2	Refuse Remova	9.2 - Refuse Remova
	9.3	Street Cleaning	9.3 - Street Cleaning
	9.4		9.4 -
	9.5		9.5 -
	9.6		9.6 -
	9.7		9.7 -
	9.8		9.8 -
	9.9		9.9 -
	9.10		9.10 -
	Vote 10	Waste Water Management	
	10.1	Public Toilet	10.1 - Public Toilet
	10.2		10.2 -
	10.3		10.3 -
	10.4		10.4 -
	10.5		10.5 -
	10.6		10.6 -
	10.7		10.7 -
	10.8		10.8 -
	10.9		10.9 -
	10.10		10.10 -
	Vote 11		
	11.1		11.1 -
	11.2		11.2 -

	11.3		11.3 -
	11.4		11.4 -
	11.5		11.5 -
	11.6		11.6 -
	11.7		11.7 -
	11.8		11.8 -
	11.9		11.9 -
	11.10		11.10 -
	Vote 12		
	12.1		12.1 -
	12.2		12.2 -
	12.3		12.3 -
	12.4		12.4 -
	12.5		12.5 -
	12.6		12.6 -
	12.7		12.7 -
	12.8		12.8 -
	12.9		12.9 -
	12.10		12.10 -
	Vote 13		
	13.1		13.1 -
	13.2		13.2 -
	13.3		13.3 -
	13.4		13.4 -
	13.5		13.5 -
	13.6		13.6 -
	13.7		13.7 -
	13.8		13.8 -
	13.9		13.9 -
	13.10		13.10 -
	Vote 14		
	14.1		14.1 -
	14.2		14.2 -
	14.3		14.3 -
	14.4		14.4 -
	14.5		14.5 -
	14.6		14.6 -
	14.7		14.7 -
	14.8		14.8 -
	14.9		14.9 -
	14.10		14.10 -
	Vote 15		
	15.1		15.1 -
	15.2		15.2 -
	15.3		15.3 -
	15.4		15.4 -
	15.5		15.5 -
	15.6		15.6 -
	15.7		15.7 -
	15.8		15.8 -
	15.9		15.9 -
	15.10		15.10 -

WC014 Saldanha Bay municipality**A. GENERAL INFORMATION****Municipality** KZN227 Richmond**Grade** High[* Grade in terms of the Remuneration of Public Office Bearers Act.](#)**Province** Set name on 'Instructions' sheet**Web Address****e-mail Address****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:**

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Speaker:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

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

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

KZN227 Richmond - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousands	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
Financial Performance										
Property rates	27,115	28,871	29,400	31,092	31,092	31,092	31,504	32,020	33,077	34,135
Service charges	966	1,023	987	1,126	957	911	870	992	1,025	1,058
Investment revenue	2,779	2,939	2,873	3,673	3,390	3,390	2,202	3,745	3,868	3,992
Transfer and subsidies - Operational	98,785	99,868	106,715	108,576	108,947	108,947	107,638	108,050	105,898	112,409
Other own revenue	11,111	15,360	10,872	9,040	10,031	10,031	8,910	11,958	18,839	19,528
Total Revenue (excluding capital transfers and contributions)	140,756	148,061	150,847	153,507	154,417	154,371	151,124	156,765	162,707	171,121
Employee costs	64,238	69,247	78,707	78,361	79,847	79,847	75,612	86,824	85,593	87,471
Remuneration of councillors	6,051	6,549	6,522	7,590	7,590	7,590	6,557	7,932	8,194	8,456
Depreciation, amortisation and impairment	14,955	18,036	17,620	21,358	21,358	21,358	17,866	18,265	18,780	19,381
Interest, Dividends and Rent on Land	360	851	752	1,159	3,078	3,078	1,264	1,950	2,013	2,070
Inventory consumed and bulk purchases	7,437	4,694	3,678	4,475	3,653	3,653	2,769	5,467	5,117	5,210
Transfers and subsidies	556	523	-	-	-	-	-	-	-	-
Other expenditure	61,963	70,111	59,040	64,008	70,643	70,643	59,326	59,569	66,324	68,253
Total Expenditure	155,561	170,010	166,320	176,951	186,170	186,170	163,394	180,007	186,021	190,842
Surplus/(Deficit)	(14,805)	(21,950)	(15,473)	(23,444)	(31,753)	(31,799)	(12,270)	(23,243)	(23,314)	(19,720)
Transfers and subsidies - capital (monetary allocations)	20,134	22,213	23,056	22,210	22,210	22,210	(18,070)	21,035	22,964	23,577
Transfers and subsidies - capital (in-kind)	-	-	-	-	33,434	33,434	(32,601)	-	-	-
Surplus/(Deficit) after capital transfers & contributions	5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Share of Surplus/(Deficit) attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Capital expenditure & funds sources										
Capital expenditure	53,252	21,937	24,620	23,780	37,935	37,935	34,203	24,360	27,608	28,363
Transfers recognised - capital	48,701	18,446	20,056	20,819	19,574	19,574	15,844	21,035	24,173	24,818
Borrowing	-	-	-	-	16,419	16,419	14,767	-	-	-
Internally generated funds	3,808	2,092	288	2,961	1,942	1,942	1,941	2,775	2,867	2,958
Total sources of capital funds	52,509	20,537	20,344	23,780	37,935	37,935	32,552	23,810	27,040	27,776
Financial position										
Total current assets	31,463	25,444	32,251	32,397	42,045	42,045	45,523	61,786	64,896	68,361
Total non current assets	367,942	370,952	377,667	390,438	427,678	427,678	426,605	437,607	440,340	440,494
Total current liabilities	26,230	21,587	23,256	14,860	22,433	22,433	30,865	45,439	49,424	48,844
Total non current liabilities	14,770	16,210	20,481	18,115	43,217	43,217	36,679	37,452	37,451	37,443
Community wealth/Equity	358,404	358,599	366,182	389,860	404,073	404,073	416,309	416,503	418,361	422,567
Cash flows										
Net cash from (used) operating	248,029	(17,917)	(65,013)	27,869	21,918	21,918	110,614	27,225	31,231	35,593
Net cash from (used) investing	(28,249)	(23,167)	(23,728)	(23,780)	(24,538)	(24,538)	(24,538)	(28,014)	(28,938)	(29,864)
Net cash from (used) financing	-	-	(280)	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	246,683	(22,342)	(77,150)	16,505	18,010	18,010	106,707	28,917	31,210	36,939
Cash backing/surplus reconciliation										
Cash and investments available	246,683	(22,341)	(77,150)	16,506	18,011	18,011	106,707	28,918	31,210	36,939
Application of cash and investments	28,172	22,043	26,035	9,784	24,373	24,373	30,547	14,549	18,566	18,017
Balance - surplus (shortfall)	218,511	(44,384)	(103,185)	6,722	(6,363)	(6,363)	76,160	14,369	12,644	18,922
Asset management										
Asset register summary (WDV)	350,798	342,946	344,934	363,753	383,724	383,724		372,619	372,213	371,722
Depreciation	16,015	16,478	15,473	21,358	21,358	21,358		18,265	18,780	19,381
Renewal and Upgrading of Existing Assets	15,607	10,833	20,018	10,563	11,134	11,134		21,035	24,173	24,818
Repairs and Maintenance	12,919	13,272	9,247	18,444	19,538	19,538		18,169	18,520	19,108
Free services										
Cost of Free Basic Services provided	-	-	-	(44)	(44)	(90)		(94)	(97)	(100)
Revenue cost of free services provided	(303)	(317)	(335)	(1,366)	(1,544)	(1,544)		(389)	(1,552)	(1,604)
Households below minimum service level										
Water:	-	-	-	-	-	-		-	-	-
Sanitation/sewerage:	-	-	-	-	-	-		-	-	-
Energy:	-	-	-	-	-	-		-	-	-
Refuse:	-	-	-	-	-	-		-	-	-

KZN22/ Richmond - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Revenue - Functional										
Governance and administration		92,547	132,337	140,096	132,913	64,749	64,749	136,323	137,463	145,169
Executive and council		—	—	2	—	—	—	—	—	—
Finance and administration		92,547	132,337	140,094	132,913	64,749	64,749	136,323	137,463	145,169
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		38,151	3,390	4,647	8,710	94,169	94,169	5,488	5,786	5,796
Community and social services		38,151	3,390	4,163	8,699	93,709	93,709	5,488	5,786	5,796
Sport and recreation		—	—	0	11	11	11	—	—	—
Public safety		—	—	—	—	—	—	—	—	—
Housing		—	—	483	—	448	448	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		28,892	33,160	27,773	27,039	30,094	30,094	31,053	37,318	38,469
Planning and development		20,651	22,855	24,076	23,782	25,887	25,887	24,989	24,567	25,224
Road transport		8,241	10,305	3,698	3,257	4,207	4,207	6,064	12,751	13,245
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		1,299	1,386	1,386	7,055	21,050	21,050	4,935	5,104	5,264
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		1,299	1,386	1,386	7,055	21,050	21,050	4,935	5,104	5,264
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	160,889	170,274	173,903	175,717	210,061	210,061	177,800	185,671	194,699
Expenditure - Functional										
Governance and administration		71,718	67,824	74,660	72,935	80,180	80,180	75,643	78,373	80,907
Executive and council		16,781	19,417	20,666	21,302	22,057	22,057	23,282	24,257	25,033
Finance and administration		53,410	46,827	52,170	49,906	56,355	56,355	50,150	51,833	53,518
Internal audit		1,527	1,581	1,824	1,727	1,768	1,768	2,211	2,284	2,357
Community and public safety		23,666	26,764	30,247	30,526	34,948	34,948	34,781	33,482	33,317
Community and social services		19,758	22,549	25,774	24,368	29,617	29,617	29,315	27,836	27,490
Sport and recreation		3,484	3,745	3,954	5,637	4,771	4,771	4,862	5,023	5,184
Public safety		—	—	—	—	—	—	—	—	—
Housing		424	469	518	521	561	561	603	623	643
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		52,182	67,206	53,748	65,886	62,681	62,681	61,458	65,772	67,955
Planning and development		8,501	10,991	11,462	12,840	14,030	14,030	14,188	11,959	12,335
Road transport		43,682	56,215	42,286	53,047	48,651	48,651	47,269	53,812	55,620
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		7,995	8,216	7,665	7,603	8,361	8,361	8,126	8,394	8,663
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		456	493	577	497	477	477	524	541	558
Waste management		7,539	7,724	7,089	7,106	7,884	7,884	7,602	7,853	8,104
Other	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	155,561	170,010	166,320	176,951	186,170	186,170	180,007	186,021	190,842
Surplus/(Deficit) for the year		5,329	264	7,583	(1,234)	23,891	23,891	(2,208)	(350)	3,857

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.

KZNZZ/ Richmond - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25
R thousand	1	Audited	Audited	Audited
Revenue - Functional				
Municipal governance and administration		92,547	132,337	140,096
Executive and council		-	-	2
Mayor and Council		-	-	2
Municipal Manager, Town Secretary and Chief Executive		-	-	0
Finance and administration		92,547	132,337	140,094
Administrative and Corporate Support		102	226	764
Asset Management		-	-	-
Finance		92,445	132,112	138,466
Fleet Management		-	-	864
Human Resources		-	-	0
Information Technology		-	-	0
Legal Services		-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		-	-	-
Property Services		-	-	-
Risk Management		-	-	-
Security Services		-	-	0
Supply Chain Management		-	-	-
Valuation Service		-	-	-
Internal audit		-	-	-
Governance Function		-	-	-
Community and public safety		38,151	3,390	4,647
Community and social services		38,151	3,390	4,163
Aged Care		-	-	-
Agricultural		-	-	-
Animal Care and Diseases		-	-	-
Cemeteries, Funeral Parlours and Crematoriums		112	126	141
Child Care Facilities		-	-	-
Community Halls and Facilities		34,074	62	155
Consumer Protection		-	-	-
Cultural Matters		-	-	-
Disaster Management		-	-	1
Education		-	-	-
Indigenous and Customary Law		-	-	-
Industrial Promotion		-	-	-
Language Policy		-	-	-
Libraries and Archives		3,965	3,202	3,866
Literacy Programmes		-	-	-
Media Services		-	-	-
Museums and Art Galleries		-	-	-
Population Development		-	-	-
Provincial Cultural Matters		-	-	-
Theatres		-	-	-
Zoo's		-	-	-
Sport and recreation		-	-	0
Beaches and Jetties		-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-
Community Parks (including Nurseries)		-	-	-
Recreational Facilities		-	-	0
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		-	-	-

<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-
<i>Pounds</i>	-	-	-
<i>Housing</i>	-	-	483
<i>Housing</i>	-	-	483
<i>Informal Settlements</i>	-	-	-
<i>Health</i>	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-
Economic and environmental services	28,892	33,160	27,773
<i>Planning and development</i>	20,651	22,855	24,076
<i>Billboards</i>	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	(145)	99	145
<i>Central City Improvement District</i>	-	-	-
<i>Development Facilitation</i>	-	-	-
<i>Economic Development/Planning</i>	285	425	2,956
<i>Regional Planning and Development</i>	-	-	1
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	-	-	-
<i>Project Management Unit</i>	20,511	22,331	20,974
<i>Provincial Planning</i>	-	-	-
<i>Support to Local Municipalities</i>	-	-	-
<i>Road transport</i>	8,241	10,305	3,698
<i>Public Transport</i>	-	-	-
<i>Road and Traffic Regulation</i>	3,450	2,940	3,684
<i>Roads</i>	4,791	7,365	13
<i>Taxi Ranks</i>	-	-	-
<i>Environmental protection</i>	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-
<i>Coastal Protection</i>	-	-	-
<i>Indigenous Forests</i>	-	-	-
<i>Nature Conservation</i>	-	-	-
<i>Pollution Control</i>	-	-	-
<i>Soil Conservation</i>	-	-	-
Trading services	1,299	1,386	1,386
<i>Energy sources</i>	-	-	-
<i>Electricity</i>	-	-	-
<i>Street Lighting and Signal Systems</i>	-	-	-
<i>Nonelectric Energy</i>	-	-	-
<i>Water management</i>	-	-	-
<i>Water Treatment</i>	-	-	-
<i>Water Distribution</i>	-	-	-
<i>Water Storage</i>	-	-	-
<i>Waste water management</i>	-	-	-
<i>Public Toilets</i>	-	-	-
<i>Sewerage</i>	-	-	-
<i>Storm Water Management</i>	-	-	-
<i>Waste Water Treatment</i>	-	-	-
<i>Waste management</i>	1,299	1,386	1,386
<i>Recycling</i>	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	55	72	94
<i>Solid Waste Removal</i>	1,245	1,314	1,292
<i>Street Cleaning</i>	-	-	-
Other	-	-	-
<i>Abattoirs</i>	-	-	-
<i>Air Transport</i>	-	-	-
<i>Forestry</i>	-	-	-
<i>Licensing and Regulation</i>	-	-	-

Markets	-	-	-
Tourism	-	-	-
Total Revenue - Functional	160,889	170,274	173,903
<u>Expenditure - Functional</u>			
<i>Municipal governance and administration</i>	71,718	67,824	74,660
Executive and council	16,781	19,417	20,666
<i>Mayor and Council</i>	11,458	13,572	13,616
<i>Municipal Manager, Town Secretary and Chief Executive</i>	5,323	5,845	7,049
Finance and administration	53,410	46,827	52,170
<i>Administrative and Corporate Support</i>	16,125	16,912	17,076
<i>Asset Management</i>	101	-	2
<i>Finance</i>	32,607	24,367	27,547
<i>Fleet Management</i>	-	-	649
<i>Human Resources</i>	-	-	33
<i>Information Technology</i>	-	-	203
<i>Legal Services</i>	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	-	-	-
<i>Property Services</i>	-	-	-
<i>Risk Management</i>	-	-	-
<i>Security Services</i>	4,576	5,548	6,660
<i>Supply Chain Management</i>	-	-	-
<i>Valuation Service</i>	-	-	-
Internal audit	1,527	1,581	1,824
<i>Governance Function</i>	1,527	1,581	1,824
<i>Community and public safety</i>	23,666	26,764	30,247
Community and social services	19,758	22,549	25,774
<i>Aged Care</i>	-	-	-
<i>Agricultural</i>	-	-	-
<i>Animal Care and Diseases</i>	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	1,524	1,064	990
<i>Child Care Facilities</i>	-	-	-
<i>Community Halls and Facilities</i>	12,347	14,907	17,271
<i>Consumer Protection</i>	-	-	-
<i>Cultural Matters</i>	-	-	-
<i>Disaster Management</i>	2,771	3,383	3,354
<i>Education</i>	1	-	-
<i>Indigenous and Customary Law</i>	-	-	-
<i>Industrial Promotion</i>	-	-	-
<i>Language Policy</i>	-	-	-
<i>Libraries and Archives</i>	3,115	3,196	4,160
<i>Literacy Programmes</i>	-	-	-
<i>Media Services</i>	-	-	-
<i>Museums and Art Galleries</i>	-	-	-
<i>Population Development</i>	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-
<i>Theatres</i>	-	-	-
<i>Zoo's</i>	-	-	-
Sport and recreation	3,484	3,745	3,954
<i>Beaches and Jetties</i>	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-
<i>Recreational Facilities</i>	1	5	395
<i>Sports Grounds and Stadiums</i>	3,482	3,740	3,559
Public safety	-	-	-
<i>Civil Defence</i>	-	-	-
<i>Cleansing</i>	-	-	-
<i>Control of Public Nuisances</i>	-	-	-
<i>Fencing and Fences</i>	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-

<i>Pounds</i>	-	-	-
Housing	424	469	518
<i>Housing</i>	424	469	518
<i>Informal Settlements</i>	-	-	-
Health	-	-	-
<i>Ambulance</i>	-	-	-
<i>Health Services</i>	-	-	-
<i>Laboratory Services</i>	-	-	-
<i>Food Control</i>	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-
<i>Vector Control</i>	-	-	-
<i>Chemical Safety</i>	-	-	-

Economic and environmental services		52,182	67,206	53,748
Planning and development		8,501	10,991	11,462
Billboards		–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		2,812	3,497	3,999
Central City Improvement District		–	–	–
Development Facilitation		–	–	–
Economic Development/Planning		4,811	5,688	6,111
Regional Planning and Development		–	–	273
Town Planning, Building Regulations and Enforcement, and City Engineer		–	–	3
Project Management Unit		877	1,807	1,076
Provincial Planning		–	–	–
Support to Local Municipalities		–	–	–
Road transport		43,682	56,215	42,286
Public Transport		–	–	–
Road and Traffic Regulation		25,532	28,253	11,367
Roads		18,149	27,962	30,138
Taxi Ranks		–	–	780
Environmental protection		–	–	–
Biodiversity and Landscape		–	–	–
Coastal Protection		–	–	–
Indigenous Forests		–	–	–
Nature Conservation		–	–	–
Pollution Control		–	–	–
Soil Conservation		–	–	–
Trading services		7,995	8,216	7,665
Energy sources		–	–	–
Electricity		–	–	–
Street Lighting and Signal Systems		–	–	–
Nonelectric Energy		–	–	–
Water management		–	–	–
Water Treatment		–	–	–
Water Distribution		–	–	–
Water Storage		–	–	–
Waste water management		456	493	577
Public Toilets		456	493	577
Sewerage		–	–	–
Storm Water Management		–	–	–
Waste Water Treatment		–	–	–
Waste management		7,539	7,724	7,089
Recycling		–	–	–
Solid Waste Disposal (Landfill Sites)		4,339	4,644	3,716
Solid Waste Removal		2,166	2,063	2,445
Street Cleaning		1,035	1,016	928
Other		–	–	–
Abattoirs		–	–	–
Air Transport		–	–	–
Forestry		–	–	–
Licensing and Regulation		–	–	–
Markets		–	–	–
Tourism		–	–	–
Total Expenditure - Functional	3	155,561	170,010	166,320
Surplus/(Deficit) for the year		5,329	264	7,583

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation under 'Other'. Assign associate share to relevant classification

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Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
132,913	64,749	64,749	136,323	137,463	145,169
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
132,913	64,749	64,749	136,323	137,463	145,169
255	178	178	184	190	196
-	-	-	-	-	-
132,659	64,571	64,571	136,139	137,273	144,973
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,710	94,169	94,169	5,488	5,786	5,796
8,699	93,709	93,709	5,488	5,786	5,796
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
161	106	106	110	113	117
-	-	-	-	-	-
136	211	211	188	194	201
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,334	54,966	54,966	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,068	38,426	38,426	5,190	5,478	5,478
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11	11	11	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11	11	11	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
-	448	448	-	-	-
-	448	448	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
27,039	30,094	30,094	31,053	37,318	38,469
23,782	25,887	25,887	24,989	24,567	25,224
-	-	-	-	-	-
-	34	34	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	126	126	-	-	-
1,867	3,811	3,811	2,847	394	406
-	-	-	-	-	-
21,915	21,915	21,915	22,142	24,173	24,818
-	-	-	-	-	-
-	-	-	-	-	-
3,257	4,207	4,207	6,064	12,751	13,245
-	-	-	-	-	-
3,257	4,207	4,207	4,432	4,578	4,725
-	-	-	1,632	8,173	8,520
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,055	21,050	21,050	4,935	5,104	5,264
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,055	21,050	21,050	4,935	5,104	5,264
-	-	-	-	-	-
80	109	109	114	118	122
6,975	20,941	20,941	4,821	4,986	5,143
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

-	-	-	-	-	-
-	-	-	-	-	-
175,717	210,061	210,061	177,800	185,671	194,699
72,935	80,180	80,180	75,643	78,373	80,907
21,302	22,057	22,057	23,282	24,257	25,033
14,332	14,811	14,811	15,746	16,472	17,000
6,970	7,246	7,246	7,535	7,784	8,033
49,906	56,355	56,355	50,150	51,833	53,518
14,499	17,647	17,647	15,351	15,858	16,365
-	2	2	2	2	2
30,052	30,749	30,749	25,334	26,197	27,062
-	419	419	419	433	447
-	21	21	21	21	22
-	204	204	204	211	217
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,354	7,313	7,313	8,820	9,111	9,402
-	-	-	-	-	-
-	-	-	-	-	-
1,727	1,768	1,768	2,211	2,284	2,357
1,727	1,768	1,768	2,211	2,284	2,357
30,526	34,948	34,948	34,781	33,482	33,317
24,368	29,617	29,617	29,315	27,836	27,490
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,048	1,604	1,604	968	1,257	1,297
-	-	-	-	-	-
16,008	20,023	20,023	18,104	18,701	19,300
-	-	-	-	-	-
-	-	-	-	-	-
3,228	3,341	3,341	4,450	4,597	4,744
-	-	-	20	21	21
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
4,085	4,650	4,650	5,773	3,261	2,128
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,637	4,771	4,771	4,862	5,023	5,184
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,465	426	426	396	409	422
4,172	4,345	4,345	4,466	4,614	4,761
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

65,886	62,681	62,681	61,458	65,772	67,955
12,840	14,030	14,030	14,188	11,959	12,335
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	1,104	1,104	-	-	-
11,708	11,810	11,810	13,076	10,745	11,089
-	7	7	-	-	-
1,131	1,109	1,109	1,113	1,214	1,247
-	-	-	-	-	-
-	-	-	-	-	-
53,047	48,651	48,651	47,269	53,812	55,620
-	-	-	-	-	-
28,176	12,545	12,545	12,805	13,410	13,839
24,870	35,984	35,984	34,342	40,276	41,650
-	122	122	122	126	130
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,603	8,361	8,361	8,126	8,394	8,663
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
497	477	477	524	541	558
497	477	477	524	541	558
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
7,106	7,884	7,884	7,602	7,853	8,104
-	-	-	-	-	-
3,685	4,782	4,782	4,252	4,392	4,532
2,083	1,880	1,880	1,978	2,043	2,109
1,339	1,221	1,221	1,373	1,418	1,463
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
176,951	186,170	186,170	180,007	186,021	190,842
(1,234)	23,891	23,891	(2,208)	(350)	3,857

regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed

KZN22/ Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand										
Revenue by Vote	1									
Vote 1 - Executive And Council		-	-	2	-	-	-	-	-	-
Vote 2 - Finance and administration		92,547	132,337	140,094	132,913	64,749	64,749	136,323	137,463	145,169
Vote 3 - Housing		-	-	483	-	448	448	-	-	-
Vote 4 - Community and Social Services		38,151	3,390	4,163	8,699	93,709	93,709	5,488	5,786	5,796
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		20,651	22,855	24,076	23,782	25,887	25,887	24,989	24,567	25,224
Vote 7 - Road Transport		8,241	10,305	3,698	3,257	4,207	4,207	6,064	12,751	13,245
Vote 8 - Sport and Recreation		-	-	0	11	11	11	-	-	-
Vote 9 - Waste Management		1,299	1,386	1,386	7,055	21,050	21,050	4,935	5,104	5,264
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	160,889	170,274	173,903	175,717	210,061	210,061	177,800	185,671	194,699
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive And Council		16,781	19,417	20,666	21,302	22,057	22,057	23,282	24,257	25,033
Vote 2 - Finance and administration		53,410	46,827	52,170	49,906	56,355	56,355	50,150	51,833	53,518
Vote 3 - Housing		424	469	518	521	561	561	603	623	643
Vote 4 - Community and Social Services		19,758	22,549	25,774	24,368	29,617	29,617	29,315	27,836	27,490
Vote 5 - Internal Audit		1,527	1,581	1,824	1,727	1,768	1,768	2,211	2,284	2,357
Vote 6 - Planning and Development		8,501	10,991	11,462	12,840	14,030	14,030	14,188	11,959	12,335
Vote 7 - Road Transport		43,682	56,215	42,286	53,047	48,651	48,651	47,269	53,812	55,620
Vote 8 - Sport and Recreation		3,484	3,745	3,954	5,637	4,771	4,771	4,862	5,023	5,184
Vote 9 - Waste Management		7,539	7,724	7,089	7,106	7,884	7,884	7,602	7,853	8,104
Vote 10 - Waste Water Management		456	493	577	497	477	477	524	541	558
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	155,561	170,010	166,320	176,951	186,170	186,170	180,007	186,021	190,842
Surplus/(Deficit) for the year	2	5,329	264	7,583	(1,234)	23,891	23,891	(2,208)	(350)	3,857

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

KZN22/ Richmond - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year
R thousand							
Revenue by Vote	1						
Vote 1 - Executive And Council		-	-	2	-	-	-
1.1 - Mayor and Council		-	-	2	-	-	-
1.2 - Municipal Manager		-	-	0	-	-	-
1.3 -		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
Vote 2 - Finance and administration		92,547	132,337	140,094	132,913	64,749	64,749
2.1 - Budget and Treasury		-	-	-	-	-	-
2.2 - Administrative and Corporate		102	226	764	255	178	178
2.3 - Asset Management		-	-	-	-	-	-
2.4 - Finance Defaults		92,445	132,112	138,466	132,659	64,571	64,571
2.5 - Fleet Management		-	-	864	-	-	-
2.6 - Human Resource		-	-	0	-	-	-
2.7 - Information Technology		-	-	0	-	-	-
2.8 - Security		-	-	0	-	-	-
2.9 - Supply Chain Management		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
Vote 3 - Housing		-	-	483	-	448	448
3.1 - Housing		-	-	483	-	448	448
3.2 -		-	-	-	-	-	-
3.3 -		-	-	-	-	-	-
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
Vote 4 - Community and Social Services		38,151	3,390	4,163	8,699	93,709	93,709
4.1 - Cemetery		112	126	141	161	106	106
4.2 - Community halls		34,074	62	155	3,470	55,178	55,178
4.3 - Disaster Management		-	-	1	-	-	-
4.4 - Library		3,965	3,202	3,866	5,068	38,426	38,426
4.5 - Aged Care		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-
5.1 - Internal Audit		-	-	-	-	-	-
5.2 -		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
Vote 6 - Planning and Development		20,651	22,855	24,076	23,782	25,887	25,887
6.1 - Town Planning		140	524	3,101	172	235	235
6.2 - Local Economic Development		-	-	1	1,695	3,736	3,736

6.3 - PMU	20,511	22,331	20,974	21,915	21,915	21,915
6.4 - Building Regulations and Enforcement	-	-	-	-	-	-
6.5 -	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
Vote 7 - Road Transport	8,241	10,305	3,698	3,257	4,207	4,207
7.1 - Traffic	921	589	961	434	603	603
7.2 - Roads	4,791	7,365	13	-	-	-
7.3 - Taxi Ranks	-	-	-	-	-	-
7.4 - Drivers Licence	-	-	0	-	-	-
7.5 - Learners Licencing	2,528	2,351	2,723	2,823	3,604	3,604
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
Vote 8 - Sport and Recreation	-	-	0	11	11	11
8.1 - Estate	-	-	0	11	11	11
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
Vote 9 - Waste Management	1,299	1,386	1,386	7,055	21,050	21,050
9.1 - Landfill	55	72	94	80	109	109
9.2 - Refuse Remova	1,245	1,314	1,292	6,975	20,941	20,941
9.3 - Street Cleaning	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	-	-	-	-	-
10.1 - Public Toilet	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-

Vote 12 -		-	-	-	-	-	-
12.1 -		-	-	-	-	-	-
12.2 -		-	-	-	-	-	-
12.3 -		-	-	-	-	-	-
12.4 -		-	-	-	-	-	-
12.5 -		-	-	-	-	-	-
12.6 -		-	-	-	-	-	-
12.7 -		-	-	-	-	-	-
12.8 -		-	-	-	-	-	-
12.9 -		-	-	-	-	-	-
12.10 -		-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-
13.1 -		-	-	-	-	-	-
13.2 -		-	-	-	-	-	-
13.3 -		-	-	-	-	-	-
13.4 -		-	-	-	-	-	-
13.5 -		-	-	-	-	-	-
13.6 -		-	-	-	-	-	-
13.7 -		-	-	-	-	-	-
13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
Total Revenue by Vote	2	160,889	170,274	173,903	175,717	210,061	210,061

Expenditure by Vote	1						
Vote 1 - Executive And Council		16,781	19,417	20,666	21,302	22,057	22,057
1.1 - Mayor and Council		11,458	13,572	13,616	14,332	14,811	14,811
1.2 - Municipal Manager		5,323	5,845	7,049	6,970	7,246	7,246
1.3 -		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
Vote 2 - Finance and administration		53,410	46,827	52,170	49,906	56,355	56,355
2.1 - Budget and Treasury		14	-	-	-	-	-
2.2 - Administrative and Corporate		16,125	16,912	17,076	14,499	17,647	17,647
2.3 - Asset Management		101	-	2	-	2	2
2.4 - Finance Defaults		32,593	24,367	27,547	30,052	30,749	30,749
2.5 - Fleet Management		-	-	649	-	419	419
2.6 - Human Resource		-	-	33	-	21	21
2.7 - Information Technology		-	-	203	-	204	204
2.8 - Security		4,576	5,548	6,660	5,354	7,313	7,313
2.9 - Supply Chain Management		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
Vote 3 - Housing		424	469	518	521	561	561
3.1 - Housing		424	469	518	521	561	561
3.2 -		-	-	-	-	-	-
3.3 -		-	-	-	-	-	-
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
Vote 4 - Community and Social Services		19,758	22,549	25,774	24,368	29,617	29,617
4.1 - Cemetery		1,524	1,064	990	1,048	1,604	1,604
4.2 - Community halls		12,348	14,907	17,271	16,008	20,023	20,023
4.3 - Disaster Management		2,771	3,383	3,354	3,228	3,341	3,341
4.4 - Library		3,115	3,196	4,160	4,085	4,650	4,650
4.5 - Aged Care		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
Vote 5 - Internal Audit		1,527	1,581	1,824	1,727	1,768	1,768
5.1 - Internal Audit		1,527	1,581	1,824	1,727	1,768	1,768
5.2 -		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-
Vote 6 - Planning and Development		8,501	10,991	11,462	12,840	14,030	14,030
6.1 - Town Planning		7,623	9,184	10,128	4,590	5,237	5,237
6.2 - Local Economic Development		-	-	255	7,118	7,678	7,678
6.3 - PMU		877	1,807	1,076	1,131	1,109	1,109
6.4 - Building Regulations and Enforcement		-	-	3	-	7	7
6.5 -		-	-	-	-	-	-
6.6 -		-	-	-	-	-	-

6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
Vote 7 - Road Transport	43,682	56,215	42,286	53,047	48,651	48,651
7.1 - Traffic	20,718	23,566	6,266	23,518	7,200	7,200
7.2 - Roads	18,149	27,962	30,138	24,870	35,984	35,984
7.3 - Taxi Ranks	-	-	780	-	122	122
7.4 - Drivers Licence	-	-	489	-	490	490
7.5 - Learners Licencing	4,814	4,686	4,612	4,658	4,855	4,855
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-
Vote 8 - Sport and Recreation	3,484	3,745	3,954	5,637	4,771	4,771
8.1 - Estate	3,484	3,745	3,954	5,637	4,771	4,771
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
Vote 9 - Waste Management	7,539	7,724	7,089	7,106	7,884	7,884
9.1 - Landfill	4,339	4,644	3,716	3,685	4,782	4,782
9.2 - Refuse Remova	2,166	2,063	2,445	2,083	1,880	1,880
9.3 - Street Cleaning	1,035	1,016	928	1,339	1,221	1,221
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
Vote 10 - Waste Water Management	456	493	577	497	477	477
10.1 - Public Toilet	456	493	577	497	477	477
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-

12.4 -		-	-	-	-	-	-
12.5 -		-	-	-	-	-	-
12.6 -		-	-	-	-	-	-
12.7 -		-	-	-	-	-	-
12.8 -		-	-	-	-	-	-
12.9 -		-	-	-	-	-	-
12.10 -		-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-
13.1 -		-	-	-	-	-	-
13.2 -		-	-	-	-	-	-
13.3 -		-	-	-	-	-	-
13.4 -		-	-	-	-	-	-
13.5 -		-	-	-	-	-	-
13.6 -		-	-	-	-	-	-
13.7 -		-	-	-	-	-	-
13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
Total Expenditure by Vote	2	155,561	170,010	166,320	176,951	186,170	186,170
Surplus/(Deficit) for the year	2	5,329	264	7,583	(1,234)	23,891	23,891

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

2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year	Budget Year +1	Budget Year +2
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
136,323	137,463	145,169
-	-	-
184	190	196
-	-	-
136,139	137,273	144,973
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
5,488	5,786	5,796
110	113	117
188	194	201
-	-	-
5,190	5,478	5,478
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
24,989	24,567	25,224
80	83	86
2,767	310	320

23,282	24,257	25,033
15,746	16,472	17,000
7,535	7,784	8,033
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
50,150	51,833	53,518
-	-	-
15,351	15,858	16,365
2	2	2
25,334	26,197	27,062
419	433	447
21	21	22
204	211	217
8,820	9,111	9,402
-	-	-
-	-	-
603	623	643
603	623	643
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
29,315	27,836	27,490
968	1,257	1,297
18,124	18,722	19,321
4,450	4,597	4,744
5,773	3,261	2,128
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
2,211	2,284	2,357
2,211	2,284	2,357
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
14,188	11,959	12,335
4,515	4,656	4,805
8,561	6,089	6,283
1,113	1,214	1,247
-	-	-
-	-	-
-	-	-

KZN22/ Richmond - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	(46)	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	966	1,023	987	1,126	957	957	870	992	1,025	1,058
Sale of Goods and Rendering of Services	2	326	395	503	524	405	405	319	370	382	394
Agency services	2	-	-	-	-	-	-	-	-	-	-
Interest	2	130	139	14	25	0	0	-	-	-	-
Interest earned from Receivables	2	278	291	452	508	536	536	496	560	579	597
Interest earned from Current and Non Current Assets	2	2,779	2,939	2,873	3,673	3,390	3,390	2,202	3,745	3,868	3,992
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	1,098	1,098	1,257	1,054	1,542	1,542	1,287	1,427	1,474	1,522
Licence and permits	2	12	12	28	39	39	39	32	26	27	28
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	-	6,957	-	-	-	-	-	1,632	8,173	8,520
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	1,010	715	736	1,265	1,105	1,105	673	876	905	934
Non-Exchange Revenue											
Property rates	2	27,115	28,871	29,400	31,092	31,092	31,092	31,504	32,020	33,077	34,135
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	4,417	3,325	495	32	10	10	6	9	10	10
Licences or permits	2	2,553	2,366	2,777	2,850	3,624	3,624	3,190	3,939	4,069	4,199
Transfer and subsidies - Operational	2	98,785	99,868	106,715	108,576	108,947	108,947	107,638	108,050	105,898	112,409
Interest	2	-	-	3,145	2,744	2,769	2,769	2,908	3,118	3,221	3,324
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	(196)	-	1,138	-	-	-	-	-	-	-
Other Gains	2	1,482	62	326	-	-	-	-	-	-	-
Discontinued Operations	2	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		140,756	148,061	150,847	153,507	154,417	154,371	151,124	156,765	162,707	171,121
Expenditure											
Employee related costs	2	64,238	69,247	78,707	78,361	79,847	79,847	75,612	86,824	85,593	87,471
Remuneration of councillors	2	6,051	6,549	6,522	7,590	7,590	7,590	6,557	7,932	8,194	8,456
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	7,437	4,694	3,678	4,475	3,653	3,653	2,769	5,467	5,117	5,210
Debt impairment	2,3	160	3,834	3,075	4,468	4,468	4,468	2,122	3,442	3,555	3,669
Depreciation, amortisation and impairment	2	14,955	18,036	17,620	21,358	21,358	21,358	17,866	18,265	18,780	19,381
Interest, Dividends and Rent on Land	2	360	851	752	1,159	3,078	3,078	1,264	1,950	2,013	2,070
Contracted services	2	30,594	38,907	32,132	37,480	43,349	43,349	36,637	36,030	41,809	43,137
Transfers and subsidies	2	556	523	-	-	-	-	-	-	-	-
Irrecoverable debts written off	2	12,801	1,713	992	-	170	170	126	250	258	267
Operational costs	2	18,408	25,532	22,368	22,060	22,656	22,656	20,440	19,848	20,701	21,181
Disposal of Fixed and Intangible Assets	2	-	124	387	-	-	-	-	-	-	-
Other Losses	2	-	-	85	-	-	-	-	-	-	-
Total Expenditure		155,561	170,010	166,320	176,951	186,170	186,170	163,394	180,007	186,021	190,842
Surplus/(Deficit)		(14,805)	(21,950)	(15,473)	(23,444)	(31,753)	(31,799)	(12,270)	(23,243)	(23,314)	(19,720)
Transfers and subsidies - capital (monetary allocations)	6	20,134	22,213	23,056	22,210	22,210	22,210	(18,070)	21,035	22,964	23,577
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	33,434	33,434	(32,601)	-	-	-
Surplus/(Deficit) after capital transfers & contributions		5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857

References

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure - Vote	2										
Multi-year expenditure to be appropriated											
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive And Council		749	973	513	80	5,293	5,293	-	182	188	194
Vote 2 - Finance and administration		1,943	1,697	1,047	1,720	4,258	4,258	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		6,520	32	53	690	3,475	3,475	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-	-	26	27	28
Vote 6 - Planning and Development		192	145	2,333	131	370	370	-	355	367	378
Vote 7 - Road Transport		43,848	19,091	18,054	21,159	23,174	23,174	-	23,797	27,026	27,762
Vote 8 - Sport and Recreation		-	-	104	-	681	681	-	-	-	-
Vote 9 - Waste Management		-	-	2,515	-	684	684	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		53,252	21,937	24,620	23,780	37,935	37,935	-	24,360	27,608	28,363
Total Capital Expenditure - Vote		53,252	21,937	24,620	23,780	37,935	37,935	-	24,360	27,608	28,363
Capital Expenditure - Functional											
Governance and administration		2,692	2,670	1,560	1,800	9,550	9,550	9,557	208	215	222
Executive and council		749	973	513	80	5,293	5,293	5,293	182	188	194
Finance and administration		1,943	1,697	1,047	1,720	4,258	4,258	4,264	-	-	-
Internal audit		-	-	-	-	-	-	-	26	27	28
Community and public safety		6,520	32	157	690	4,156	4,156	4,148	-	-	-
Community and social services		6,520	32	53	690	3,475	3,475	3,467	-	-	-
Sport and recreation		-	-	104	-	681	681	681	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		44,039	19,236	20,387	21,290	23,544	23,544	19,815	24,152	27,393	28,141
Planning and development		192	145	2,333	131	370	370	370	355	367	378
Road transport		43,848	19,091	18,054	21,159	23,174	23,174	19,445	23,797	27,026	27,762
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	-	2,515	-	684	684	684	-	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	2,515	-	684	684	684	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	53,252	21,937	24,620	23,780	37,935	37,935	34,203	24,360	27,608	28,363
Funded by:											
National Government		40,175	18,097	17,802	20,819	19,416	19,416	15,686	21,035	24,173	24,818
Provincial Government		8,526	348	2,254	-	158	158	158	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm		-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	48,701	18,446	20,056	20,819	19,574	19,574	15,844	21,035	24,173	24,818
Borrowing	6	-	-	-	-	16,419	16,419	14,767	-	-	-
Internally generated funds		3,808	2,092	288	2,961	1,942	1,942	1,941	2,775	2,867	2,958
Total Capital Funding	7	52,509	20,537	20,344	23,780	37,935	37,935	32,552	23,810	27,040	27,776

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by functional classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17

7. Total Capital Funding must balance with Total Capital Expenditure

8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN22/ Richmond - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
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		-	-	-	-	-	-
1.3 -		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-
2.1 - Budget and Treasury		-	-	-	-	-	-
2.2 - Administrative and Corporate		-	-	-	-	-	-
2.3 - Asset Management		-	-	-	-	-	-
2.4 - Finance Defaults		-	-	-	-	-	-
2.5 - Fleet Management		-	-	-	-	-	-
2.6 - Human Resource		-	-	-	-	-	-
2.7 - Information Technology		-	-	-	-	-	-
2.8 - Security		-	-	-	-	-	-
2.9 - Supply Chain Management		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-
3.1 - Housing		-	-	-	-	-	-
3.2 -		-	-	-	-	-	-
3.3 -		-	-	-	-	-	-
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-
4.1 - Cemetery		-	-	-	-	-	-
4.2 - Community halls		-	-	-	-	-	-
4.3 - Disaster Management		-	-	-	-	-	-
4.4 - Library		-	-	-	-	-	-
4.5 - Aged Care		-	-	-	-	-	-
4.6 -		-	-	-	-	-	-
4.7 -		-	-	-	-	-	-
4.8 -		-	-	-	-	-	-
4.9 -		-	-	-	-	-	-
4.10 -		-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-
5.1 - Internal Audit		-	-	-	-	-	-
5.2 -		-	-	-	-	-	-
5.3 -		-	-	-	-	-	-
5.4 -		-	-	-	-	-	-
5.5 -		-	-	-	-	-	-
5.6 -		-	-	-	-	-	-
5.7 -		-	-	-	-	-	-
5.8 -		-	-	-	-	-	-
5.9 -		-	-	-	-	-	-
5.10 -		-	-	-	-	-	-

Vote 6 - Planning and Development	-	-	-	-	-	-
6.1 - Town Planning	-	-	-	-	-	-
6.2 - Local Economic Development	-	-	-	-	-	-
6.3 - PMU	-	-	-	-	-	-
6.4 - Building Regulations and Enforcement	-	-	-	-	-	-
6.5 -	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-
Vote 7 - Road Transport	-	-	-	-	-	-
7.1 - Traffic	-	-	-	-	-	-
7.2 - Roads	-	-	-	-	-	-
7.3 - Taxi Ranks	-	-	-	-	-	-
7.4 - Drivers Licence	-	-	-	-	-	-
7.5 - Learners Licencing	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-

Vote 8 - Sport and Recreation	-	-	-	-	-	-
8.1 - Estate	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-
Vote 9 - Waste Management	-	-	-	-	-	-
9.1 - Landfill	-	-	-	-	-	-
9.2 - Refuse Remova	-	-	-	-	-	-
9.3 - Street Cleaning	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	-	-	-	-	-
10.1 - Public Toilet	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-

13.8 -		-	-	-	-	-	-
13.9 -		-	-	-	-	-	-
13.10 -		-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-
14.1 -		-	-	-	-	-	-
14.2 -		-	-	-	-	-	-
14.3 -		-	-	-	-	-	-
14.4 -		-	-	-	-	-	-
14.5 -		-	-	-	-	-	-
14.6 -		-	-	-	-	-	-
14.7 -		-	-	-	-	-	-
14.8 -		-	-	-	-	-	-
14.9 -		-	-	-	-	-	-
14.10 -		-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-
15.1 -		-	-	-	-	-	-
15.2 -		-	-	-	-	-	-
15.3 -		-	-	-	-	-	-
15.4 -		-	-	-	-	-	-
15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-
<u>Capital expenditure - Municipal Vote</u>							
<u>Single-year expenditure appropriation</u>	2						
Vote 1 - Executive And Council		749	973	513	80	5,293	5,293
1.1 - Mayor and Council		749	824	513	-	2,029	2,029
1.2 - Municipal Manager		-	149	-	80	3,264	3,264
1.3 -		-	-	-	-	-	-
1.4 -		-	-	-	-	-	-
1.5 -		-	-	-	-	-	-
1.6 -		-	-	-	-	-	-
1.7 -		-	-	-	-	-	-
1.8 -		-	-	-	-	-	-
1.9 -		-	-	-	-	-	-
1.10 -		-	-	-	-	-	-
Vote 2 - Finance and administration		1,943	1,697	1,047	1,720	4,258	4,258
2.1 - Budget and Treasury		-	-	-	-	-	-
2.2 - Administrative and Corporate		732	939	147	770	548	548
2.3 - Asset Management		743	-	-	-	-	-
2.4 - Finance Defaults		468	758	899	950	2,731	2,731
2.5 - Fleet Management		-	-	-	-	-	-
2.6 - Human Resource		-	-	-	-	-	-
2.7 - Information Technology		-	-	-	-	-	-
2.8 - Security		-	-	-	-	979	979
2.9 - Supply Chain Management		-	-	-	-	-	-
2.10 -		-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-
3.1 - Housing		-	-	-	-	-	-
3.2 -		-	-	-	-	-	-
3.3 -		-	-	-	-	-	-
3.4 -		-	-	-	-	-	-
3.5 -		-	-	-	-	-	-
3.6 -		-	-	-	-	-	-
3.7 -		-	-	-	-	-	-
3.8 -		-	-	-	-	-	-
3.9 -		-	-	-	-	-	-
3.10 -		-	-	-	-	-	-
Vote 4 - Community and Social Services		6,520	32	53	690	3,475	3,475
4.1 - Cemetery		-	-	-	-	-	-
4.2 - Community halls		4,753	-	-	690	2,317	2,317

4.3 - Disaster Management	36	–	15	–	895	895
4.4 - Library	1,732	32	38	–	262	262
4.5 - Aged Care	–	–	–	–	–	–
4.6 -	–	–	–	–	–	–
4.7 -	–	–	–	–	–	–
4.8 -	–	–	–	–	–	–
4.9 -	–	–	–	–	–	–
4.10 -	–	–	–	–	–	–
Vote 5 - Internal Audit	–	–	–	–	–	–
5.1 - Internal Audit	–	–	–	–	–	–
5.2 -	–	–	–	–	–	–
5.3 -	–	–	–	–	–	–
5.4 -	–	–	–	–	–	–
5.5 -	–	–	–	–	–	–
5.6 -	–	–	–	–	–	–
5.7 -	–	–	–	–	–	–
5.8 -	–	–	–	–	–	–
5.9 -	–	–	–	–	–	–
5.10 -	–	–	–	–	–	–
Vote 6 - Planning and Development	192	145	2,333	131	370	370
6.1 - Town Planning	72	128	2,293	61	116	116
6.2 - Local Economic Development	–	–	–	70	254	254
6.3 - PMU	120	17	16	–	–	–
6.4 - Building Regulations and Enforcement	–	–	24	–	–	–
6.5 -	–	–	–	–	–	–
6.6 -	–	–	–	–	–	–
6.7 -	–	–	–	–	–	–
6.8 -	–	–	–	–	–	–
6.9 -	–	–	–	–	–	–
6.10 -	–	–	–	–	–	–
Vote 7 - Road Transport	43,848	19,091	18,054	21,159	23,174	23,174
7.1 - Traffic	99	32	97	250	1,529	1,529
7.2 - Roads	43,749	19,058	17,948	20,909	21,542	21,542
7.3 - Taxi Ranks	–	–	–	–	–	–
7.4 - Drivers Licence	–	–	–	–	–	–
7.5 - Learners Licencing	–	–	10	–	104	104
7.6 -	–	–	–	–	–	–
7.7 -	–	–	–	–	–	–
7.8 -	–	–	–	–	–	–
7.9 -	–	–	–	–	–	–
7.10 -	–	–	–	–	–	–
Vote 8 - Sport and Recreation	–	–	104	–	681	681
8.1 - Estate	–	–	104	–	681	681
8.2 -	–	–	–	–	–	–
8.3 -	–	–	–	–	–	–
8.4 -	–	–	–	–	–	–
8.5 -	–	–	–	–	–	–
8.6 -	–	–	–	–	–	–
8.7 -	–	–	–	–	–	–
8.8 -	–	–	–	–	–	–
8.9 -	–	–	–	–	–	–
8.10 -	–	–	–	–	–	–

Vote 9 - Waste Management	-	-	2,515	-	684	684
9.1 - Landfill	-	-	2,515	-	-	-
9.2 - Refuse Remova	-	-	-	-	684	684
9.3 - Street Cleaning	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-
Vote 10 - Waste Water Management	-	-	-	-	-	-
10.1 - Public Toilet	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-

15.5 -		-	-	-	-	-	-
15.6 -		-	-	-	-	-	-
15.7 -		-	-	-	-	-	-
15.8 -		-	-	-	-	-	-
15.9 -		-	-	-	-	-	-
15.10 -		-	-	-	-	-	-
Capital single-year expenditure sub-total		53,252	21,937	24,620	23,780	37,935	37,935
Total Capital Expenditure		53,252	21,937	24,620	23,780	37,935	37,935

-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	-	-	-
-	24,360	27,608	28,363
-	24,360	27,608	28,363

KZN22/ Richmond - Table A6 Budgeted Financial Position

Description		###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS												
Current assets												
Cash and cash equivalents	1		18,742	11,871	20,630	22,661	29,722	29,722	22,450	30,636	33,773	37,267
Short term Investments	2		–	–	–	–	–	–	–	–	–	–
Trade and other receivables from exchange transactions	3		(14,347)	(12,326)	(14,498)	1,822	(14,917)	(14,917)	(12,008)	3,928	3,981	4,035
Receivables from non-exchange transactions	3		5,882	4,901	6,599	6,145	5,278	5,278	15,780	2,549	2,468	2,387
Current portion of non-current receivables	4		–	–	–	–	–	–	–	–	–	–
Inventory	5		(0)	(0)	0	–	–	–	0	0	–	–
VAT Receivable	6		21,186	20,938	18,734	1,769	21,176	21,176	18,515	23,987	23,987	23,987
Other current assets	7		0	60	787	–	787	787	787	687	687	687
Total current assets			31,463	25,444	32,251	32,397	42,045	42,045	45,523	61,786	64,896	68,361
Non current assets												
Investments	8		0	0	0	0	0	0	0	0	0	0
Investment property	9		1,186	1,186	1,186	1,240	1,186	1,186	1,186	6,744	6,744	6,744
Property, plant and equipment	10		366,190	368,756	375,334	388,508	425,679	425,679	424,577	430,318	433,059	433,221
Biological assets	11		–	–	–	–	–	–	–	–	–	–
Living resources	12		–	–	–	–	–	–	–	–	–	–
Heritage assets	13		213	213	213	223	213	213	213	213	213	213
Intangible assets	14		353	797	934	467	599	599	630	333	324	316
Trade and other receivables from exchange transactions	15		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions	15		–	–	–	–	–	–	–	–	–	–
Other non-current assets	16		–	–	–	–	–	–	–	–	–	–
Total non current assets			367,942	370,952	377,667	390,438	427,678	427,678	426,605	437,607	440,340	440,494
TOTAL ASSETS			399,404	396,396	409,918	422,835	469,723	469,723	472,129	499,394	505,236	508,855
LIABILITIES												
Current liabilities												
Bank overdraft	17		–	–	–	–	–	–	–	–	–	–
Financial liabilities	18		875	940	716	983	716	716	716	606	606	606
Consumer deposits	19		11	13	14	14	14	14	23	14	14	14
Trade and other payables from exchange transactions	20		20,758	18,234	19,049	4,865	18,895	18,895	20,542	18,646	21,528	20,636
Trade and other payables from non-exchange transactions	21		7,279	5,071	5,841	5,235	5,393	5,393	11,887	3,261	4,364	4,677
Provision	22		817	740	876	774	876	876	876	986	986	986
VAT Payable	23		(4,124)	(4,032)	(4,018)	2,339	(4,239)	(4,239)	(3,957)	21,926	21,926	21,926
Other current liabilities	24		614	621	777	650	777	777	777	–	–	–
Total current liabilities			26,230	21,587	23,256	14,860	22,433	22,433	30,865	45,439	49,424	48,844
Non current liabilities												
Financial liabilities	25		268	(0)	(0)	1,159	22,737	22,737	16,198	22,737	22,735	22,728
Provision	26		5,659	6,146	9,266	6,429	9,266	9,266	9,266	7,466	7,466	7,466
Long term portion of trade payables	27		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities	28		8,843	10,064	11,215	10,527	11,215	11,215	11,215	7,250	7,250	7,250
Total non current liabilities			14,770	16,210	20,481	18,115	43,217	43,217	36,679	37,452	37,451	37,443
TOTAL LIABILITIES			41,000	37,798	43,736	32,975	65,650	65,650	67,544	82,891	86,875	86,288
NET ASSETS			358,404	358,599	366,182	389,860	404,073	404,073	404,585	416,503	418,361	422,567
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	29		358,404	358,599	366,182	389,860	404,073	404,073	416,309	416,503	418,361	422,567
Reserves and funds	30		–	–	–	–	–	–	–	–	–	–
Other	31		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	32		358,404	358,599	366,182	389,860	404,073	404,073	416,309	416,503	418,361	422,567

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.
7. Detail breakdown in Table SA3.
8. Detail breakdown in Table SA3.
9. Detail breakdown in Table SA3.
10. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
11. Detail breakdown in Table SA3.
12. Detail breakdown in Table SA3.
13. Detail breakdown in Table SA3.
14. Detail breakdown in Table SA3.
15. Detail breakdown in Table SA3 for Non- Current Trade receivables from Exchange and Non-exchange transactions
16. Detail breakdown in Table SA3.
17. Detail breakdown in Table SA3.
18. Detail breakdown in Table SA3.
19. Detail breakdown in Table SA3.
20. Detail breakdown in Table SA3.
21. Detail breakdown in Table SA3.
22. Detail breakdown in Table SA3.
23. Detail breakdown in Table SA3.
24. Detail breakdown in Table SA3.
25. Detail breakdown in Table SA3.
26. Detail breakdown in Table SA3.
27. Detail breakdown in Table SA3.
28. Detail breakdown in Table SA3.
29. Detail breakdown in Table SA3.
30. Detail breakdown in Table SA3. Includes reserves to be funded by statute.
31. Detail breakdown in Table SA3.
32. Net assets must balance with Total Community Wealth/Equity

KZN227 Richmond - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		24,815	—	—	27,894	27,894	27,894	27,894	33,192	34,288	35,385
Service charges		795	—	—	1,472	1,472	1,472	1,472	1,427	1,474	1,521
Other revenue		48,843	—	—	5,403	6,250	6,250	6,250	8,206	8,477	8,748
Transfers and Subsidies - Operational	1	202,206	—	—	111,380	111,579	111,579	111,579	113,076	119,915	127,115
Transfers and Subsidies - Capital	1	38,492	51,895	—	20,819	20,819	20,819	20,819	24,190	24,988	25,788
Interest		1,155	—	—	6,598	6,359	6,359	6,359	6,551	6,767	6,984
Dividends		—	—	—	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(68,277)	(69,812)	(65,013)	(145,697)	(152,455)	(152,455)	(63,758)	(159,418)	(164,679)	(169,948)
Finance charges		—	—	—	—	—	—	—	—	—	—
Transfers and Subsidies	1	—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		248,029	(17,917)	(65,013)	27,869	21,918	21,918	110,614	27,225	31,231	35,593
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current receivables		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—
Insurance Refund - Capital		—	—	—	—	—	—	—	—	—	—
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		—	—	—	—	—	—	—	—	—	—
Payments											
Capital assets		(28,249)	(23,167)	(23,728)	(23,780)	(24,538)	(24,538)	(24,538)	(28,014)	(28,938)	(29,864)
Retention (Capital)		—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) INVESTING ACTIVITIES		(28,249)	(23,167)	(23,728)	(23,780)	(24,538)	(24,538)	(24,538)	(28,014)	(28,938)	(29,864)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		—	—	—	—	—	—	—	—	—	—
Increase (decrease) in consumer deposits		—	—	—	—	—	—	—	—	—	—
Payments											
Repayment of borrowing		—	—	(280)	—	—	—	—	—	—	—
NET CASH FROM/(USED) FINANCING ACTIVITIES		—	—	(280)	—	—	—	—	—	—	—
NET INCREASE/ (DECREASE) IN CASH HELD		219,781	(41,084)	(89,021)	4,088	(2,619)	(2,619)	86,077	(789)	2,292	5,729
Cash/cash equivalents at the year begin:	2	26,902	18,742	11,871	12,417	20,630	20,630	20,630	29,706	28,917	31,210
Cash/cash equivalents at the year end:	2	246,683	(22,342)	(77,150)	16,505	18,010	18,010	106,707	28,917	31,210	36,939

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
R thousand		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
Cash and investments available											
Cash/cash equivalents at the year end	1	246,683	(22,342)	(77,150)	16,505	18,010	18,010	106,707	28,917	31,210	36,939
Other current investments > 90 days		–	–	–	–	–	–	–	–	–	–
Non current Investments	1	0	0	0	0	0	0	0	0	0	0
Cash and investments available:		246,683	(22,341)	(77,150)	16,506	18,011	18,011	106,707	28,918	31,210	36,939
Application of cash and investments											
Unspent conditional transfers		7,279	5,071	5,841	5,235	5,393	5,393	11,887	3,261	4,364	4,677
Unspent borrowing											
Statutory requirements	2	(4,271)	(2,623)	(509)	(440)	(3,153)	(3,153)	400	(1,088)	(1,088)	(1,088)
Other working capital requirements	3	23,732	18,234	19,049	3,566	20,480	20,480	19,913	11,390	14,304	13,443
Other provisions		1,431	1,361	1,653	1,423	1,653	1,653	(1,653)	986	986	986
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	–	–	–	–	–	–	–	–	–	–
Total Application of cash and investments:		28,172	22,043	26,035	9,784	24,373	24,373	30,547	14,549	18,566	18,017
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		218,511	(44,384)	(103,185)	6,722	(6,363)	(6,363)	76,160	14,369	12,644	18,922
Creditors transferred to Debt Relief - Non-Current portion		–	–	–	–	–	–	–	–	–	–
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		218,511	(44,384)	(103,185)	6,722	(6,363)	(6,363)	76,160	14,369	12,644	18,922

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Debtors	(2,974)	-	-	1,299	(1,585)	(1,585)	629	7,256	7,224	7,193
Creditors due	20,758	18,234	19,049	4,865	18,895	18,895	20,542	18,646	21,528	20,636
Total	(23,732)	(18,234)	(19,049)	(3,566)	(20,480)	(20,480)	(19,913)	(11,390)	(14,304)	(13,443)

Balance outstanding - debtors	(8,465)	(7,425)	(7,899)	7,967	(9,639)	(9,639)	3,772	6,477	6,449	6,421
Estimate of debtors collection rate	35.1%	0.0%	0.0%	16.3%	16.4%	16.4%	16.7%	112.0%	112.0%	112.0%

[illegible]

Housing Development Fund	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-
Self-insurance	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-
6	-	-	-	-	-	-	-	-	-

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

KZN27/ Richmond - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	37,645	11,105	4,602	13,217	26,801	26,801	3,325	3,435	3,545
Roads Infrastructure		20,697	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,333	348	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	2,515	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		29,029	348	2,515	-	-	-	-	-	-
Community Facilities		4,868	-	-	250	0	0	295	305	314
Sport and Recreation Facilities		423	7,376	-	200	(0)	(0)	-	-	-
Community Assets		5,290	7,376	-	450	0	0	295	305	314
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	670	87	87	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	670	87	87	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	600	-	-	-	-	16	17	17
Intangible Assets		-	600	-	-	-	-	16	17	17
Computer Equipment		887	641	829	600	491	491	105	108	112
Furniture and Office Equipment		1,126	414	827	861	3,021	3,021	208	215	222
Machinery and Equipment		563	992	430	6,636	2,903	2,903	1,201	1,241	1,280
Transport Assets		749	734	-	4,000	20,299	20,299	1,500	1,550	1,599
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	2,591	4,359	-	200	3,231	3,231	16,658	19,144	19,654
Roads Infrastructure		2,591	4,359	-	-	3,231	3,231	16,658	19,144	19,654
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		2,591	4,359	-	-	3,231	3,231	16,658	19,144	19,654
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	200	(0)	(0)	-	-	-
Community Assets		-	-	-	200	(0)	(0)	-	-	-
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 Upgrading of Existing Assets	6	13,016	6,474	20,018	10,363	7,902	7,902	4,377	5,029	5,164
Roads Infrastructure		11,478	-	3,066	5,057	2,654	2,654	4,377	5,029	5,164
Storm water Infrastructure		-	6,345	14,736	5,306	5,249	5,249	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		11,478	6,345	17,802	10,363	7,902	7,902	4,377	5,029	5,164
Community Facilities		1,538	128	2,216	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		1,538	128	2,216	-	-	-	-	-	-
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	53,252	21,937	24,620	23,780	37,935	37,935	24,360	27,608	28,363
Roads Infrastructure		34,765	4,359	3,066	5,057	5,885	5,885	21,035	24,173	24,818
Storm water Infrastructure		-	6,345	14,736	5,306	5,249	5,249	-	-	-
Electrical Infrastructure		8,333	348	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	2,515	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		43,098	11,053	20,317	10,363	11,134	11,134	21,035	24,173	24,818
Community Facilities		6,406	128	2,216	250	0	0	295	305	314
Sport and Recreation Facilities		423	7,376	-	400	(0)	(0)	-	-	-
Community Assets		6,828	7,504	2,216	650	0	0	295	305	314
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	670	87	87	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	670	87	87	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	600	-	-	-	-	16	17	17
Intangible Assets		-	600	-	-	-	-	16	17	17
Computer Equipment		887	641	829	600	491	491	105	108	112
Furniture and Office Equipment		1,126	414	827	861	3,021	3,021	208	215	222
Machinery and Equipment		563	992	430	6,636	2,903	2,903	1,201	1,241	1,280
Transport Assets		749	734	-	4,000	20,299	20,299	1,500	1,550	1,599
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		53,252	21,937	24,620	23,780	37,935	37,935	24,360	27,608	28,363
ASSET REGISTER SUMMARY - PPE (WDV)	5	350,798	342,946	344,934	363,753	383,724	383,724	372,619	372,213	371,722
Roads Infrastructure		204,707	213,646	202,998	192,533	173,682	173,682	196,866	196,544	196,222
Storm water Infrastructure		(112)	(251)	(379)	(421)	(1,268)	(1,268)	(2,156)	(2,185)	(2,215)
Electrical Infrastructure		4,166	(3,456)	(3,456)	4,717	3,658	3,658	2,165	2,165	2,165
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(0)	(0)	2,514	(0)	2,091	2,091	631	617	603
Rail Infrastructure		(9,448)	(9,448)	(9,448)	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		199,314	200,492	192,230	196,829	178,163	178,163	197,506	197,141	196,775
Community Assets		49,650	55,059	54,609	54,648	85,473	85,473	83,851	83,857	83,784
Heritage Assets		213	213	213	223	213	213	213	213	213
Investment properties		1,186	1,186	1,186	1,240	1,186	1,186	6,744	6,744	6,744
Other Assets		21,610	7,475	18,978	20,365	18,261	18,261	(5,066)	(5,089)	(5,113)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		353	797	934	467	599	599	333	324	316
Computer Equipment		2,413	2,798	2,798	3,132	3,643	3,643	3,380	3,382	3,384
Furniture and Office Equipment		2,247	1,604	2,157	825	3,373	3,373	1,983	1,951	1,913
Machinery and Equipment		1,865	2,116	1,862	2,410	3,387	3,387	(2,375)	(2,349)	(2,323)
Transport Assets		4,567	3,825	2,587	13,133	22,045	22,045	18,230	18,220	18,210
Land		67,381	67,381	67,381	70,480	67,381	67,381	67,821	67,821	67,821
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	350,798	342,946	344,934	363,753	383,724	383,724	372,619	372,213	371,722
EXPENDITURE OTHER ITEMS		28,934	29,749	24,720	39,803	40,896	40,896	36,434	37,301	38,489
Depreciation	7	16,015	16,478	15,473	21,358	21,358	21,358	18,265	18,780	19,381
Repairs and Maintenance by Asset Class	3	12,919	13,272	9,247	18,444	19,538	19,538	18,169	18,520	19,108
Roads Infrastructure		4,135	4,637	3,021	3,771	3,063	3,063	2,425	2,505	2,585
Storm water Infrastructure		84	99	39	100	92	92	140	145	149
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	2,326	2,690	2,690	2,550	2,634	2,718
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-

Infrastructure	4,219	4,736	3,060	6,197	5,845	5,845	5,115	5,284	5,453
Community Facilities	1,284	679	796	1,472	1,505	1,505	2,458	2,539	2,621
Sport and Recreation Facilities	–	68	132	74	68	68	31	32	33
Community Assets	1,284	747	928	1,546	1,573	1,573	2,489	2,571	2,654
Heritage Assets	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Operational Buildings	104	54	60	283	214	214	206	213	220
Housing	–	–	–	–	–	–	–	–	–
Other Assets	104	54	60	283	214	214	206	213	220
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	20	4,311	4,367	4,367	3,417	3,530	3,643
Intangible Assets	–	–	20	4,311	4,367	4,367	3,417	3,530	3,643
Computer Equipment	–	–	–	40	460	460	477	493	509
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–
Machinery and Equipment	454	543	213	648	547	547	297	307	317
Transport Assets	6,858	7,192	4,966	5,420	6,532	6,532	6,168	6,123	6,314
Land	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Mature	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–
Living Resources	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS	28,934	29,749	24,720	39,803	40,896	40,896	36,434	37,301	38,489
Renewal and upgrading of Existing Assets as % of total capex	29.3%	49.4%	81.3%	44.4%	29.3%	29.3%	86.4%	87.6%	87.5%
Renewal and upgrading of Existing Assets as % of deprecn	97.4%	65.7%	129.4%	49.5%	52.1%	52.1%	115.2%	128.7%	128.1%
R&M as a % of PPE & Investment Property	3.7%	3.9%	2.7%	3.9%	4.0%	4.0%	4.0%	4.0%	4.2%
Renewal and upgrading and R&M as a % of PPE and Investment Property	8.1%	7.0%	8.5%	6.8%	6.9%	6.9%	9.6%	10.5%	10.9%

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

KZNZZ/ Richmond - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	2,850	2,860	2,870	2,880
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	2,850	2,860	2,870	2,880
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	-	-	-	-	-	2,850	2,860	2,870	2,880
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	441	441	441
Refuse (removed at least once a week)		-	-	-	680	680	680	682	685	687
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)		-	-	-	-	-	(46)	(48)	(49)	(51)
Refuse (removed once a week for indigent households)		-	-	-	(44)	(44)	(44)	(46)	(47)	(49)
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	-	-	-	(44)	(44)	(90)	(94)	(97)	(100)
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	-	(1,064)	(1,064)	(1,064)	-	(1,104)	(1,141)
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)		-	-	-	-	-	-	48	49	51
Refuse (in excess of one removal a week for indigent households)		(303)	(317)	(335)	(302)	(480)	(480)	(437)	(497)	(514)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(303)	(317)	(335)	(1,366)	(1,544)	(1,544)	(389)	(1,552)	(1,604)

References

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

KZN22/ Richmond - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2022/23	2023/24	2024/25	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget
R thousand					
<u>REVENUE ITEMS:</u>					
<u>Exchange revenue</u>					
<u>Service charges - Electricity</u>	b				
Appliance Maintenance					
Availability Charges					
Connection/Reconnection					
Electricity Distribution Revenue for Services					
Electricity Sales					
Joint Pole Usage					
Meter Compliance Testing					
Meter Reading Fees					
Notice Revenues					
Temporary Service Plant					
Total Service charges - Electricity		-	-	-	-
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-
Net Service charges - Electricity		-	-	-	-
<u>Service charges - Water</u>	b				
Agricultural and Rural Water Service					
Availability Charges					
Connection/Disconnection					
Industrial Water					
Meter Reading Fees					
Sale					
Urban Higher Level Service					
Total Service charges - Water		-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-
Net Service charges - water		-	-	-	-
<u>Service charges - Waste Water Management</u>	b				
Agricultural and Rural					
Availability Charges					
Connection/Reconnection					
Higher Level Service					
Industrial Effluent					
Industrial Waste Water					
Pump/Removal of Waste Water					
Sanitation Charges					
Treatment of Effluent					
Total Service charges - Waste Water Management		-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-
<u>Service charges - Waste Management</u>	b				
Availability Charges					
Carrier Bags					
Disposal Facilities					
Refuse Bags					
Refuse Removal		1,269	1,341	1,322	1,472
Skip					
Waste Bins					
Total refuse removal revenue		1,269	1,341	1,322	1,472
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		(303)	(317)	(335)	(302)
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	(44)
Net Service charges - Waste Management		966	1,023	987	1,126
<u>Sales of Goods and Rendering of Services</u>					
Academic Services					
Advertisements					
Amendment Fees					
Application Fees for Land Usage		11	40	21	44
Building Plan Approval		24	39	93	81
Building Plan Clause Levy					
Buyers Card					
Camping Fees					
Cemetery and Burial		112	126	141	161
Cleaning and Removal		55	72	94	80
Clearance Certificates		8	10	8	10
Computer Services					

Day Care Fees
Demolition Application Fees
Development Charges
Domestic Services
Drainage Fees

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Encroachment Fees	13	13	14	21
Entrance Fees				
Escort Fees				
Exempted Parking				
Fire Services				
Health Services				
Housing (Boarding Services)				
Immunisation Fees				
Laboratory Services				
Legal Fees				
Library Fees				
Management Fees				
Meal and Refreshment				
Membership Fees				
Objections and Appeals				
Occupation Certificates				
Parking Fees				
Photo copies, Faxes and Telephone charges	1	2	5	3
Removal of Restrictions		1	14	23
Sale of Carbon Credits				
Sale of Goods	102	90	111	101
Scrap, Waste & Other Goods				
Shared Services				
Squatter Re-allocation				
Stone and Gravel				
Streets/Street Markets (Informal Traders)				
Town Planning and Servitudes				
Traffic Control				
Transport Fees				
Valuation Services	1		2	2
Water Meter Protectors				
Weighbridge Fees				
Total Sales of Goods and Rendering of Services	326	395	503	524
Agency Services				
District Municipalities				
Eastern Cape				
Free State				
Gauteng				
KwazuluNatal				
Limpopo				
Mpumalanga				
Northern Cape				
Northwest				
Western Cape				
Total District Municipalities	-	-	-	-
National				
AARTO				
Department of Environmental Affairs				
Total National	-	-	-	-
Provincial				
Eastern Cape				
Free State				
Gauteng				
KwazuluNatal				
Limpopo				
Mpumalanga				
Northern Cape				
Northwest				
Western Cape				
Total Provincial	-	-	-	-
Total Agency Services	-	-	-	-
Interest - Deemed Interest	130	139	14	25
Interest earned from Receivables				
Affiliates/Related Parties/Associated Companies				
Electricity				
Housing				
Housing Land Sales				
Housing Selling Schemes				
Merchandising, Jobbing and Contracts				
Property Rental Debtors			147	155
SARS				
Service Charges	278	291	305	353
Sporting and Other Bodies				
Staff				
Waste Management				

Waste Water Management				
Water				
Shared Services				
Total Interest earned from Receivables	278	291	452	508
Interest earned from Current and Non Current Assets				
Bank Accounts	214	495	163	218
Financial Assets				
Short Term Investments and Call Accounts	2,565	2,444	2,710	3,455
Total Interest earned from Current and Non Current Assets	2,779	2,939	2,873	3,673
Dividends				
External Investment				
Municipal Entities				
Total Dividends	-	-	-	-
Rent on Land				
Land				
Prospecting, Mining, Royalties				
Servitudes				
Total Rent on Land	-	-	-	-
Rental from Fixed Assets				
Market Related				
Biological Assets				
Heritage Assets				
Investment Property				
Property Plant and Equipment				
Total Market Related	-	-	-	-
Non-market Related				
Biological Assets				
Heritage Assets				
Investment Property	221	420	454	231
Property Plant and Equipment	877	678	803	823
Total Non-market Related	1,098	1,098	1,257	1,054
Total Rental from Fixed Assets	1,098	1,098	1,257	1,054
Licences or Permits				
Angling/Fishing				
Atmospheric Emissions				
Boat				
Dog				
Fauna and Flora				
Filming Fees				
Game				
Health Certificates				
Hiking Trails				
Hoarding (Collecting/Storing)				
Market Porters				
Road and Transport	12	12	28	39
Threatened and Protected Species				
Trading				
Total Licences or Permits	12	12	28	39
Special Rating Levies				
Agricultural Properties				
Business and Commercial Properties				
Industrial Properties				
Mining Properties				
Public Benefit Organisations				
Public Service Infrastructure Properties				
Public Service Purposes Properties				
Residential Properties				
Residential Sectional Title Garages				
Sport Clubs and Fields				
Vacant Land				
Total Special Rating Levies	-	-	-	-
Construction Contract Revenue		6,957		
Development Charges				
Operational Revenue				
Administrative Handling Fees	167	177	544	489
Arbor City Awards Competition				
Bad Debts Recovered				
Bontle Ke Botho Cleaning and Greening Award				
Breakages and Losses Recovered				
Bursary Repayment				
Collection Charges				
Commission	59	54	51	62
Discounts and Early Settlements			1	
Incidental Cash Surpluses				
Inspection Fees				

Insurance Refund	205	283		466
Merchandising, Jobbing and Contracts				
Recovery Maintenance				
Registration Fees				
Request for Information				
Sale of Property				
Skills Development Levy Refund	102	106	135	117
Staff and Councillors Recoveries	478	96	6	132
Total Operational Revenue	1,010	715	736	1,265
Non-Exchange revenue				
Property Rates				
Agricultural Properties	5,314	5,538	5,841	6,098
Business and Commercial Properties	2,806	3,330	3,478	3,701
Industrial Properties	1,562	1,644	1,725	1,801
Mining Properties				
Public Benefit Organisations				
Public Service Infrastructure Properties	12,492	13,154	13,792	
Public Service Purposes Properties				14,971
Residential Properties	3,818	4,026	4,044	4,262
Residential Sectional Title Garages				
Sport Clubs and Fields				
Vacant Land	1,124	1,177	521	1,322
Total Property Rates	27,115	28,871	29,400	32,156
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>(1,064)</i>
Net Property Rates	27,115	28,871	29,400	31,092
Surcharges and Taxes				
Surcharges				
Taxes				
Total Surcharges and Taxes	-	-	-	-
Fines, Penalties and Forfeits				
Fines	743	400	495	32
Forfeits				
Penalties	3,674	2,925		
Total Fines, Penalties and Forfeits	4,417	3,325	495	32
Licences or Permits				
Angling/Fishing				
Atmospheric Emission				
Boat				
Dog				
Fauna and Flora				
Filming Fees				
Game				
Health Certificates				
Hiking Trails				
Hoarding (Collecting/Storing)				
Market Porters				
Road and Transport	1,746	1,446	1,657	1,689
Threatened and Protected Species				
Trading	807	920	1,120	1,161
Total Licences or Permits	2,553	2,366	2,777	2,850
Transfer and subsidies - Operational				
Allocations In-kind				
Departmental Agencies and Accounts				
District Municipalities				
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
National Government				
Non-Profit Institutions				
Parent Municipality				
Private Enterprises				
Provincial Government				
Public Corporations				
Total Allocations In-kind	-	-	-	-
Monetary Allocations				
Departmental Agencies and Accounts				
District Municipalities				
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
National Governments	3,614	3,593	3,881	5,150
National Revenue Fund	86,416	92,919	97,995	98,361
Non-Profit Institutions				
Parent Municipality				
Private Enterprises				

Provincial Government	8,755	3,356	4,839	5,065
Public Corporations				
Total Monetary Allocations	98,785	99,868	106,715	108,576
Total Transfer and subsidies - Operational	98,785	99,868	106,715	108,576
Interest Receivables				
Property Rates			3,145	2,744
Service Charges				
Electricity				
Waste Management				
Waste Water Management				
Water				
Total Service Charges	-	-	-	-
Total Interest Receivables	-	-	3,145	2,744
Fuel Levy (RSC Replacement Grant)				
Operational Revenue - Service Charges				
Electricity - Availability Charges				
Waste Management - Availability Charges				
Waste Water Management - Availability Charges				
Water - Availability Charges				
Total Operational Revenue - Service Charges	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets				
Biological Assets				
Heritage Assets				
Intangible Assets				
Investment Property				
Living resources				
Property, Plant and Equipment	(196)		1,138	
Total Disposal of Fixed and Intangible Assets	(196)	-	1,138	-
Other Gains				
Debt waived			185	
Discontinued Operations and Disposals of Non-current Assets				
Inventory				
Fair value assessment - Water stock				
Increase to net-realizable Value				
Total Inventory	-	-	-	-
Fair Value Adjustment				
Actuarial Assessments				
Leave Gratuity				
Long Service Awards				
Medical	1,482	62	141	
Pension Funds				
Total Actuarial Assessments	1,482	62	141	-
Biological Assets				
Heritage Assets				
Interest rate Swaps				
Investment Property				
Investments				
Living resources				
Total Fair Value Adjustment	1,482	62	141	-
Foreign Exchange				
Contributions to Provisions for landfill sites				
Total Other Gains	1,482	62	326	-
Discontinued Operations				
Total Revenue	140,756	148,061	150,847	153,507
EXPENDITURE ITEMS:				
Employee related costs				
Salaries and Allowances				
Basic Salary	44,692	50,270	54,536	56,802
Bonuses	3,038	3,106	3,709	3,397
Allowance				
Accommodation, Travel and Incidental				
Cellular and Telephone	437	426	483	457
Housing Benefits	165	322	368	342
Non-pensionable	14	111	340	133
Travel or Motor Vehicle	2,493	2,402	2,541	2,529
Voluntary Work				
Total Allowance	3,110	3,261	3,732	3,461
Service Related Benefits				
Acting				
Bonus	83	255	139	
Danger Allowance				
Entertainment				
Fire Brigade				
In-kind Benefits				
Leave Pay	2,286	(430)	2,237	1,613

Lifeguard/Duty Squads	42	42	42	46
Long Service Award	1,341	1,392	1,871	2,209
Overtime				
Scarcity				
Standby Allowance		462	474	488
Tools Allowance				
Uniform-Special-Protective Clothing	103	137	172	149
Leave gratuity				
Long Term Service Award				
Total Service Related Benefits	3,856	1,857	4,935	4,505
Total Salaries and Allowances	54,695	58,494	66,911	68,164
Social Contributions				
Bargaining Council	23	24	26	27
Group Life Insurance				
Medical	2,133	2,415	2,698	2,627
Pension	5,680	6,389	7,038	7,122
Unemployment Insurance	359	388	406	420
Total Social Contributions	8,195	9,217	10,168	10,197
Post-retirement Benefit				
Medical	1,308	1,162	1,302	
Other Benefits	387	229	326	
Pension	(346)	145		
Total Post-retirement Benefit	1,348	1,536	1,628	-
Sub-Total	64,238	69,247	78,707	78,361
Less: Employees costs capitalised to PPE				
Total Employee Related Cost	64,238	69,247	78,707	78,361
Remuneration of Councillors				
Allowances and Service Related Benefits				
Basic Salary	4,730	5,161	5,204	5,821
Cell phone Allowance	619	678	625	723
Housing Allowance				
In-kind Benefits				
Market Related Non-pensionable Allowance				
Motor Vehicle Allowance	541	550	450	678
Office-bearer Allowance				
Out of pocket Expenses	21	11	9	6
Travelling Allowance	87	87	171	108
Use of Personal Facilities				
Total Allowances and Service Related Benefits	5,998	6,487	6,459	7,337
Social Contributions				
Medial Aid Benefits	23	35	35	88
Pension Fund Contributions	31	28	28	166
Total Social Contributions	54	63	63	253
Total Remuneration of Councillors	6,051	6,549	6,522	7,590
Bulk Purchases - Electricity				
ESKOM				
Independent Power Producers				
Green Electricity				
Green Charges				
Green Rights and Certificates				
Total Green Electricity	-	-	-	-
Renewable, Cogen, etc				
Total Independent Power Producers	-	-	-	-
Self Generation				
Capitalisation Electricity Costs (Credit Account)				
Total Bulk Purchases - Electricity	-	-	-	-
Inventory Consumed				
Agricultural				
Consumables	5,869	2,114	928	1,444
Finished Goods				20
Housing Stock				
Land				
Materials and Supplies	1,568	2,580	2,751	3,011
Water				
Sub-total	7,437	4,694	3,678	4,475
Less: Capitalisation of inventory consumed				
Total Inventory Consumed	7,437	4,694	3,678	4,475
Debt Impairment				
Trade and Other Receivables from Exchange Transactions				
Electricity				
Shared Services				
Waste Management	128	473	469	56
Waste Water Management				
Water				
Non Specific Accounts	73	263	255	53

Total Trade and Other Receivables from Exchange Transactions**Other Receivables from Non-exchange Revenue****Property Rates**

Property Rates General
Agricultural Properties
Business and Commercial Properties
Industrial Properties
Mining Properties
Public Benefit Organisations
Public Service Infrastructure Properties
Public Service Purposes Properties
Residential Properties
Residential Sectional Title Garages
Sport Clubs and Fields
Vacant Land

Total Property Rates**Service Charges**

Service Charges General
Electricity
Waste Management
Waste Water Management
Water

Total Service Charges**Non Specific Accounts****Total Other Receivables from Non-exchange Revenue****Total Debt Impairment****Depreciation, Amortisation and Impairment****Amortisation**

Intangible Assets

Total Amortisation**Depreciation**

Biological or Cultivated Assets
Coastal Infrastructure
Community Assets
Computer Equipment
Electrical Infrastructure
Furniture and Office Equipment
Heritage Assets
Information and Communication Infrastructure
Investment Property
Land
Libraries
Living resources
Machinery and Equipment
Other Assets
Rail Infrastructure
Roads Infrastructure
Sanitation Infrastructure
Solid Waste Infrastructure
Storm water Infrastructure
Transport Assets
Water Supply Infrastructure
Zoo, Marine and Non-biological Animals

Total Depreciation**Capital Impairment Losses and Reversals**

Biological or Cultivated Assets
Construction Work-in-progress
Heritage Assets
Intangible Assets
Investment Property
Living resources
Contributions to Provisions for landfill sites

Property, Plant and Equipment

Coastal Infrastructure
Community Assets
Computer Equipment
Electrical Infrastructure
Furniture and Office Equipment
Housing
Information and Communication Infrastructure
Land
Machinery and Equipment
Operational Buildings
Other Assets
Rails Infrastructure

201	736	723	109
(81)	3,909	2,352	4,359
82			
0	3,909	2,352	4,359
-	-	-	-
(42)	(811)		
(41)	3,098	2,352	4,359
160	3,834	3,075	4,468
113	156	250	367
113	156	250	367
2,494	2,477	2,327	3,343
607	248		394
	7,119		
391	1,013	1,170	1,264
504	496	412	784
853	835	730	997
9,447			
578	3,185	9,753	12,728
		1	
112	129	128	158
918	820	703	1,324
15,903	16,322	15,223	20,991
15	237	466	
8			
	852		
1	52	71	
(1,568)	(407)		
3	245		
101	352	714	

Roads Infrastructure	317	46	896	
Sanitation Infrastructure				
Solid Waste Infrastructure		10		
Storm water Infrastructure		172		
Transport Assets	61			
Water Supply Infrastructure				
Zoo, Marine and Non-biological Assets				
Total Property, Plant and Equipment	(1,061)	1,558	2,147	-
Total Capital Impairment Losses and Reversals	(1,061)	1,558	2,147	-
Total Depreciation, Amortisation and Impairment	14,955	18,036	17,620	21,358
Interest, Dividends and Rent on Land				
Dividends Paid				
Interest Paid	360	851	752	1,159
Rent on Land				
Total Interest, Dividends and Rent on Land	360	851	752	1,159
Contracted Services				
Consultants and Professional Services	3,123	9,934	3,190	3,387
Contractors	12,897	14,079	13,159	17,912
Outsourced Services	14,574	14,894	15,783	16,181
Total Contracted Services	30,594	38,907	32,132	37,480
Transfers and Subsidies				
Capital				
Allocations In-kind	556	523		
Monetary Allocations				
Total Capital	556	523	-	-
Operational				
Allocations In-kind				
Monetary Allocations				
Total Operational	-	-	-	-
Total Transfers and Subsidies	556	523	-	-
Irrecoverable Debts Written Off				
Bad debt written off	12,801	1,713		
Exchange				
Electricity				
Non Specific Accounts			461	
Waste Management			64	
Waste Water Management				
Water				
Total Exchange	-	-	525	-
Non-exchange				
Non Specific Accounts				
Property Rates			467	
Service Charges				
Total Non-exchange	-	-	467	-
Total Irrecoverable Debts Written Off	12,801	1,713	992	-
Operational Cost and Other Cost				
Operational Cost				
Achievements and Awards	421	825	812	980
Advertising, Publicity and Marketing				
Assets less than the Capitalisation Threshold				
Atmospheric Emission Licence				
Bank Charges, Facility and Card Fees	204	190	206	227
Bargaining Council				
Bond Issue Amortisation Costs				
Brokers Fees				
Bursaries (Employees)	499	399	607	554
Cash Discount				
Cleaning Services				
Commission				
Communication	1,852	1,184	1,156	1,530
Contribution to Provisions				
Copy Right Fees				
Cost relating to the Sale of Houses				
Courier and Delivery Services				7
Deeds				
Drivers Licences and Permits				
Dumping Fees (District Council)				
Electricity Compliance Certificate				
Entertainment				
Entrance Fees				
Environmental Levy				
Eskom Connection Fees				
External Audit Fees	1,772	2,021	2,044	2,142
External Computer Service	333	171	27	42
Fines and Penalties				

Firearm Handling Fees				
Freight Services				
Full Time Union Representative				
Hire Charges	3,107	3,181	1,991	3,242
Honoraria (Voluntarily Workers)				
Indigent Relief	112	149	641	157
Insurance Underwriting	810	1,559	1,362	724
Capitalisation of Wet Fuel Costs (Credit Account)				
Land Alienation Costs				
Learnerships and Internships				
Levies Paid - Water Resource Management Charges				
Licences	32	49	117	242
Management Fee				
Municipal Services			2	30
Office Decorations				
Parking Fees				
Permits				
Personnel Agency Fees [Personnel Recruitment Costs]				
Printing, Publications and Books	132	315	210	164
Professional Bodies, Membership and Subscription	45	28	32	60
Registration Fees	1,289	1,836	1,311	1,780
Remuneration to Section 79 Committee Members				
Repayment of Forfeited Deposits				
Resettlement Cost				
Rewards Incentives				
Road Worthy Test				
Samples and Specimens				
Search Fees				
Seating Allowance for Traditional Leaders				
Servitudes and Land Surveys				
Signage			83	218
Skills Development Fund Levy	527	592	651	770
Small Differences Tolerances				
Storage of Assets and Goods				
Storage of Files (Archiving)				
Supplier Development Programme				
System Access and Information Fees				
Taking over Contractual Obligations				
Toll Gate Fees				
Transport Provided as Part of Departmental Activities	195	320	340	481
Travel Agency and Visas				
Travel and Subsistence	1,781	2,309	2,036	1,650
Uniform and Protective Clothing	646	1,158	1,032	1,189
Vehicle Tracking	2	13	30	41
Ward Committees	809	1,063	1,012	1,110
Warrantees and Guarantees				
Wet Fuel	418	4,829	3,286	3,900
Witness Fees				
Workmens Compensation Fund	430	469	474	450
Total Operational Cost	15,417	22,659	19,462	21,688
Operating Leases				
Biological Assets				
Community Assets				
Computer Equipment				
Furniture and Office Equipment	41	68	76	372
Heritage Assets				
Infrastructure				
Intangible Assets				
Investment Properties				
Land	44	44	44	
Libraries				
Machinery and Equipment				
Other Assets				
Transport Assets	2,905	2,761	2,786	
Zoo, Marine and Non-biological Animals				
Total Operational Leases	2,991	2,874	2,906	372
Discontinued Operations				
Statutory Payments other than Income Taxes				
Total Operational Cost and Other Cost	18,408	25,532	22,368	22,060
Disposal of Fixed and Intangible Assets				
Biological Assets				
Heritage Assets				
Intangible Assets				
Investment Property				
Living resources				

Property, Plant and Equipment		124	387	
Total Disposal of Fixed and Intangible Assets	-	124	387	-
Other Losses				
Inventory				
Decrease in net-realisable Value				
Total Inventory	-	-	-	-
Water Losses				
Apparent Losses				
Customer Meter Inaccuracies				
Unauthorised Consumption				
Total Apparent Losses	-	-	-	-
Data Transfer and Management Errors				
Real Losses				
Leakage and Overflows at Storage Tanks/Reservoirs				
Leakage on Service Connections up to the point of Customer Meter				
Leakage on Transmission and Distribution Mains				
Total Real Losses	-	-	-	-
Unavoidable Annual Real Losses				
Total Water Losses	-	-	-	-
Fair Value Adjustment				
Actuarial Assessments				
Leave Gratuity				
Long Service Awards			85	
Medical				
Pension Funds				
Total Actuarial Assessments	-	-	85	-
Biological Assets				
Heritage Assets				
Interest rate Swaps				
Investment Property				
Investments				
Living resources				
Total Fair Value Adjustment	-	-	85	-
Foreign Exchange				
Discontinued Operations and Disposals of Non-current Assets				
Contributions to Provisions for landfill sites				
Total Other Losses	-	-	85	-
Total Expenditure	155,561	170,010	166,320	176,951
Surplus/(Deficit)	(14,805)	(21,950)	(15,473)	(23,444)
Transfers and subsidies - capital (monetary allocations)				
Departmental Agencies and Accounts				
District Municipalities				
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
National Government	20,134	21,813	20,403	20,819
Non-Profit Institutions				
Parent Municipality				
Private Enterprises				
Provincial Governments		400	2,653	1,391
Public Corporations				
Total Transfers and subsidies - capital (monetary allocations)	20,134	22,213	23,056	22,210
Transfers and subsidies - capital (in-kind)				
Departmental Agencies and Accounts				
District Municipalities				
Foreign Government and International Organisations				
Higher Educational Institutions				
Households				
Local Municipalities				
National Government				
Non Profit Institutions				
Parent Municipality				
Private Enterprises				
Provincial Governments				
Public Corporations				
Total Transfers and subsidies - capital (in-kind)	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5,329	264	7,583	(1,234)
Income Tax				
Continuing Operations				
Discontinued Operations				
Total Income Tax	-	-	-	-
Surplus/(Deficit) after income tax	5,329	264	7,583	(1,234)
Share of Surplus/Deficit attributable to Joint Venture				
Share of Surplus/Deficit attributable to Minorities				
Surplus/(Deficit) attributable to municipality	5,329	264	7,583	(1,234)

Share of Surplus/Deficit attributable to Associate					
Intercompany/Parent-subsidary Transactions					
Surplus/(Deficit) for the year					
Repairs and maintenance by Expenditure item	8				
Employee related costs					
Inventory Consumed (Project Maintenance)					
Contracted Services					
Operational Costs					
Total Repairs and Maintenance Expenditure	9				

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References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
4. Expenditure to meet any 'unfunded obligations'
- 5 This total must agree with the total on SA22, but excluding councillor
6. Include a note for each revenue item that is affected by 'revenue foregone'
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
-	-	48	49	51	-
-	(46)	(48)	(49)	(51)	-
-	(46)	-	-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
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			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
1,481	1,481	1,353	1,537	1,587	1,638
			-	-	-
			-	-	-
1,481	1,481	1,353	1,537	1,587	1,638
(480)	(480)	(437)	(497)	(514)	(581)
(44)	(44)	(46)	(47)	(49)	-
957	957	870	992	1,025	1,058
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
40	40	25	36	37	39
21	21	22	19	19	20
			-	-	-
			-	-	-
			-	-	-
			-	-	-
106	106	104	110	113	117
109	109	93	114	118	122
10	10	9	11	11	11
			-	-	-

			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-

21	21	22	21	22	22	22
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
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			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
4	4	5	4	4	4	4
23	23		-	-	-	-
			-	-	-	-
70	70	60	54	56	58	58
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
2	2	1	1	1	1	1
			-	-	-	-
			-	-	-	-
405	405	319	370	382	394	394
			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
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			-	-	-	-
			-	-	-	-
			-	-	-	-
			-	-	-	-
174	174	164	182	188	194	194
			-	-	-	-
362	362	332	378	391	403	403
			-	-	-	-
			-	-	-	-
			-	-	-	-

			-	-	-
			-	-	-
			-	-	-
536	536	496	560	579	597
235	235	168	219	226	233
			-	-	-
3,155	3,155	2,035	3,526	3,642	3,759
3,390	3,390	2,202	3,745	3,868	3,992
			-	-	-
			-	-	-
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			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
477	477	447	495	511	528
1,065	1,065	840	932	963	994
1,542	1,542	1,287	1,427	1,474	1,522
1,542	1,542	1,287	1,427	1,474	1,522
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
39	39	32	26	27	28
			-	-	-
			-	-	-
39	39	32	26	27	28
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			1,632	8,173	8,520
			-	-	-
663	663	328	597	616	636
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
57	57	52	58	60	62
			-	-	-
			-	-	-
			-	-	-

297	297	59	88	90	93
			-	-	-
			-	-	-
			-	-	-
			-	-	-
33	33		33	34	35
55	55	233	100	104	107
1,105	1,105	673	876	905	934
6,098	6,098	6,099	6,282	6,531	6,740
3,701	3,701	3,041	3,812	3,760	3,881
1,801	1,801	1,801	1,855	1,929	1,991
			-	-	-
			-	-	-
			-	-	-
14,971	14,971	15,060	15,422	16,132	16,648
4,262	4,262	4,179	4,391	4,445	4,587
			-	-	-
			-	-	-
1,322	1,322	1,323	1,362	1,421	1,466
32,156	32,156	31,504	33,125	34,218	35,313
(1,064)	(1,064)	-	(1,104)	(1,141)	(1,177)
31,092	31,092	31,504	32,020	33,077	34,135
			-	-	-
			-	-	-
-	-	-	-	-	-
10	10	6	9	10	10
			-	-	-
			-	-	-
10	10	6	9	10	10
			-	-	-
			-	-	-
			-	-	-
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			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
2,470	2,470	2,339	2,621	2,708	2,795
			-	-	-
1,154	1,154	851	1,317	1,361	1,404
3,624	3,624	3,190	3,939	4,069	4,199
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
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			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
5,150	5,150	4,253	5,273	3,509	3,641
98,361	98,361	98,361	97,091	96,915	103,294
			-	-	-
			-	-	-
			-	-	-

[illegible]

46	46	39	48	50	52
1,561	1,561	1,525	-	-	-
			1,623	1,676	1,730
			-	-	-
488	488	429	510	527	544
			-	-	-
149	149	176	156	161	166
			-	-	-
			-	-	-
3,873	3,873	4,365	4,057	4,194	4,259
69,651	69,651	65,530	75,763	74,139	76,058
27	27	25	30	31	31
			-	-	-
2,627	2,627	2,795	2,839	2,919	2,946
7,122	7,122	6,882	7,714	8,024	7,963
420	420	380	478	480	472
10,197	10,197	10,082	11,061	11,454	11,413
			-	-	-
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
79,847	79,847	75,612	86,824	85,593	87,471
			-	-	-
79,847	79,847	75,612	86,824	85,593	87,471
5,821	5,821	5,296	6,083	6,284	6,485
723	723	603	756	781	806
			-	-	-
			-	-	-
			-	-	-
678	678	518	709	732	756
			-	-	-
6	6	3	7	7	7
108	108	80	113	117	121
			-	-	-
7,337	7,337	6,500	7,667	7,920	8,174
88	88	32	91	94	97
166	166	26	173	179	184
253	253	57	264	273	282
7,590	7,590	6,557	7,932	8,194	8,456
			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
1,013	1,013	737	-	-	-
17	17	17	1,485	1,520	1,497
			5	5	5
			-	-	-
			-	-	-
2,623	2,623	2,014	3,977	3,592	3,707
			-	-	-
3,653	3,653	2,769	5,467	5,117	5,210
			-	-	-
3,653	3,653	2,769	5,467	5,117	5,210
			-	-	-
56	56	27	56	58	60
			-	-	-
			-	-	-
53	53	25	26	27	28

109	109	52	83	85	88
4,359	4,359	2,071	- 321 1,864 95 - - - 792 218 - - 70	- 331 1,926 98 - - - 818 225 - - 72	- 342 1,987 101 - - - 844 233 - - 74
4,359	4,359	2,071	3,359	3,470	3,581
			- - - - -	- - - - -	- - - - -
-	-	-	-	-	-
			-	-	-
4,359	4,359	2,071	3,359	3,470	3,581
4,468	4,468	2,122	3,442	3,555	3,669
335	335	304	282	291	301
335	335	304	282	291	301
			- - 2,570 51 - 1,399 - - - - - - 417 717 12,755 423 888 1,803	- - 2,574 53 - 1,397 - - - - - - 430 741 10,077 437 918 1,863	- - 2,656 54 - 1,442 - - - - - - 444 764 10,400 451 947 1,922
21,024	21,024	17,561	17,983	18,489	19,081
			- - - - - - -	- - - - - - -	- - - - - - -
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			-	-	-
			-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
21,358	21,358	17,866	18,265	18,780	19,381
3,078	3,078	1,264	1,950	2,013	2,070
			-	-	-
3,078	3,078	1,264	1,950	2,013	2,070
2,281	2,281	1,620	2,466	2,560	2,654
20,206	20,206	17,115	20,676	25,680	26,479
20,861	20,861	17,902	12,888	13,569	14,004
43,349	43,349	36,637	36,030	41,809	43,137
			-	-	-
			-	-	-
-	-	-	-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
			-	-	-
9	9	9	-	-	-
			-	-	-
			-	-	-
			-	-	-
9	9	9	-	-	-
161	161	117	-	-	-
			250	258	267
			-	-	-
161	161	117	250	258	267
170	170	126	250	258	267
987	987	651	-	-	-
			983	1,015	1,048
			-	-	-
			-	-	-
209	209	196	216	224	231
			-	-	-
			-	-	-
			-	-	-
870	870	865	554	572	590
			-	-	-
			-	-	-
1,313	1,313	1,061	1,302	1,344	1,383
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
2,048	2,048	2,090	2,124	2,194	2,264
38	38	34	40	41	42
			-	-	-

			-	-	-
			-	-	-
			-	-	-
2,807	2,807	2,718	900	930	959
			-	-	-
709	709	575	227	234	242
730	730	739	757	782	807
			-	-	-
			-	-	-
			-	-	-
49	49	41	97	100	103
			150	155	160
			-	-	-
			-	-	-
			-	-	-
			-	-	-
127	127	108	24	24	18
216	216	34	68	69	72
1,909	1,909	1,903	2,632	2,716	2,778
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			20	21	21
			-	-	-
			-	-	-
55	55		-	-	-
1,014	1,014	641	1,207	1,266	1,275
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
404	404	350	920	950	981
			-	-	-
1,418	1,418	1,033	1,418	1,456	1,454
1,034	1,034	209	778	803	829
28	28	19	38	39	41
1,021	1,021	988	1,404	1,450	1,497
			-	-	-
3,894	3,894	4,154	3,529	3,841	3,907
			-	-	-
414	414	542	450	465	480
21,294	21,294	18,952	19,836	20,691	21,181
			-	-	-
			-	-	-
119	119	154	12	10	-
			-	-	-
			-	-	-
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			-	-	-
			-	-	-
			-	-	-
1,242	1,242	1,334	-	-	-
			-	-	-
1,361	1,361	1,488	12	10	-
			-	-	-
			-	-	-
22,656	22,656	20,440	19,848	20,701	21,181
			-	-	-
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			-	-	-
			-	-	-
			-	-	-
-	-	-	-	-	-
186,170	186,170	163,394	180,007	186,021	190,842
(31,753)	(31,799)	(12,270)	(23,243)	(23,314)	(19,720)
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
20,819	20,819	(17,912)	21,035	22,964	23,577
			-	-	-
			-	-	-
1,391	1,391	(158)	-	-	-
			-	-	-
22,210	22,210	(18,070)	21,035	22,964	23,577
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
			-	-	-
33,434	33,434	(32,601)	-	-	-
33,434	33,434	(32,601)	-	-	-
23,891	23,845	(62,940)	(2,208)	(350)	3,857
			-	-	-
			-	-	-
-	-	-	-	-	-
23,891	23,845	(62,940)	(2,208)	(350)	3,857
			-	-	-
			-	-	-
23,891	23,845	(62,940)	(2,208)	(350)	3,857

			-	-	-
			-	-	-
23,891	23,845	(62,940)	(2,208)	(350)	3,857
-	-	4,547	-	-	-
963	963	(696)	1,540	1,591	1,642
13,357	13,357	(140)	13,864	14,073	14,519
5,218	5,218	160	-	-	-
19,538	19,538	3,871	15,404	15,664	16,161
-	-		(2,765)	(2,856)	(2,948)

be spent on Repairs and Maintenance.

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

Description	##	Vote 1 - Executive And Council	Vote 2 - Finance and administration	Vote 3 - Housing	Vote 4 - Community and Social Services	Vote 5 - Internal Audit	Vote 6 - Planning and Development	Vote 7 - Road Transport	Vote 8 - Sport and Recreation	Vote 9 - Waste Management	Vote 10 - Waste Water Management	Vote 11 -	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	992	-	-	-	-	-	-	992
Sale of Goods and Rendering of Services		-	61	-	114	-	80	-	-	114	-	-	-	-	-	-	370
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	182	-	-	-	-	-	-	378	-	-	-	-	-	-	560
Interest earned from Current and Non Current Assets		-	3,745	-	-	-	-	-	-	-	-	-	-	-	-	-	3,745
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	973	-	188	-	266	-	-	-	-	-	-	-	-	-	1,427
Licence and permits		-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	26
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	1,632	-	-	-	-	-	-	-	-	1,632
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	383	-	-	-	-	493	-	-	-	-	-	-	-	-	876
Non-Exchange Revenue																	
Property rates		-	32,020	-	-	-	-	-	-	-	-	-	-	-	-	-	32,020
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	9	1	-	-	-	-	-	-	-	-	9
Licences or permits		-	-	-	-	-	26	3,912	-	-	-	-	-	-	-	-	3,939
Transfer and subsidies - Operational		-	95,840	-	5,186	-	3,573	-	-	3,451	-	-	-	-	-	-	108,050
Interest		-	3,118	-	-	-	-	-	-	-	-	-	-	-	-	-	3,118
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	136,323	-	5,488	-	3,954	6,064	-	4,935	-	-	-	-	-	-	156,765
Expenditure																	
Employee related costs		6,316	26,995	557	13,699	1,810	10,047	20,423	3,494	2,967	517	-	-	-	-	-	86,824
Remuneration of councillors		7,932	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,932
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		115	415	-	1,555	-	965	2,032	80	305	-	-	-	-	-	-	5,467
Debt impairment		-	3,385	-	-	-	-	-	-	56	-	-	-	-	-	-	3,442
Depreciation, amortisation and impairment		837	1,860	0	2,170	4	309	12,121	476	488	-	-	-	-	-	-	18,265
Interest, Dividends and Rent on Land		642	231	-	407	-	-	477	96	97	-	-	-	-	-	-	1,950
Contracted services		2,299	9,356	-	9,192	300	2,480	8,706	272	3,424	-	-	-	-	-	-	36,030
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	250	-	-	-	-	-	-	-	-	-	-	-	-	-	250
Operational costs		5,140	7,658	46	2,293	97	388	3,511	445	265	7	-	-	-	-	-	19,848
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		23,282	50,159	603	29,315	2,211	14,188	47,269	4,862	7,602	524	-	-	-	-	-	190,007
Surplus/(Deficit)		(23,282)	86,173	(603)	(23,827)	(2,211)	(10,234)	(41,205)	(4,862)	(2,667)	(524)	-	-	-	-	-	(23,243)
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	21,035	-	-	-	-	-	-	-	-	-	21,035
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23,282)	86,173	(603)	(23,827)	(2,211)	10,800	(41,205)	(4,862)	(2,667)	(524)	-	-	-	-	-	(2,208)

1. Departmental columns to be based on municipal organisation structure

KZN227 Richmond - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	###	2022/23	2023/24
		Audited Outcome	Audited Outcome
R thousand			
ASSETS			
Current Assets			
Cash and Cash Equivalents			
Call Deposits and Investments		11,366	6,092
Cash at Bank		7,376	5,779
Cash on Hand		–	–
Total Cash and Cash Equivalents		18,742	11,871
Short term Investments			
Deposit Taking Institutions		–	–
Trade and other receivables from exchange transactions			
Electricity		–	–
Waste Management		3,343	3,656
Waste Water Management		–	–
Water		–	–
Other trade receivables from exchange transactions		1,870	4,500
VAT Receivable Input Tax Accrual		(15,001)	(15,187)
Gross: Trade and other receivables from exchange transactions		(9,788)	(7,031)
Less: Impairment for debt			
Impairment for Electricity		–	–
Impairment for Waste Management		(3,073)	(3,528)
Impairment for Waste Water Management		–	–
Impairment for Water		–	–
Impairment for other trade receivables from exchange transactions		(1,486)	(1,767)
Total Less: Impairment for debt		(4,559)	(5,295)
Total net Trade and other receivables from Exchange Transactions		(14,347)	(12,326)
Receivables from non-exchange transactions			
Property rates			
Agricultural Properties		7,425	6,979
Business and Commercial Properties		3,712	3,177
Industrial Properties		955	(263)
Mining Properties		–	–
Public Benefit Organisations		–	–
Public Service Infrastructure Properties		11,897	12,960
Public Service Purposes Properties		(434)	1
Residential Properties		(7,588)	17,941
Residential Sectional Title Garages		–	–
Sports Clubs and Fields		–	–
Vacant Land		4,704	2,886
Property Rates General		–	–
Gross: Property rates		20,672	43,681
Less: Impairment of Property rates		(18,120)	(42,487)
Net Property rates		2,552	1,194
Other receivables from non-exchange transactions		5,064	4,630
Less: Impairment for other receivables from non-exchange transactions		(1,734)	(923)
Net other receivables from non-exchange transactions		3,330	3,707
Total net Receivables from non-exchange transactions		5,882	4,901
Current Portion of Non-current Receivables			
Associates		–	–
Bursary Obligations		–	–
Car		–	–
Computer and Electronic Equipment		–	–
Employee Benefits		–	–
Finance Lease Receivable		–	–
Housing		–	–

Housing Land Sales	-	-
Housing Selling Schemes	-	-
Intercompany/Parent-subsiary Transactions	-	-
Joint Ventures	-	-
Operating Lease	-	-
Public Organisation	-	-
Sporting and Other Bodies	-	-
Staff Loans/Recoveries	-	-
Subsidiaries	-	-
Total Current Portion of Non-current Receivables	-	-
Inventory		
Agricultural	-	-
Consumables	0	(0)
Finished Goods	-	-
Housing Stock	-	-
Land	-	-
Materials and Supplies	(0)	(0)
Water	-	-
Work-in-progress	-	-
Total Inventory	(0)	(0)
VAT Receivable		
Input Tax Capital	7,463	7,463
Input Tax General	9,453	9,407
VAT Control (Receivable)	4,271	4,069
Total VAT Receivable	21,186	20,938
Other current assets		
Construction Contracts and Receivables	-	-
Control, Clearing and Interface Accounts	0	-
Deposits	-	60
Fair Value Adjustments	-	-
Income Tax Receivable	-	-
Operating Lease - Straight Lining	-	-
Intercompany/Parent-subsiary Transactions	-	-
Total Other current assets	0	60
Total Current Assets	31,463	25,444
Non-current Assets		
Investments		
Bank Repurchase Agreements	-	-
Bankers Acceptance Certificate	-	-
Deposit Taking Institutions	-	-
Derivative Financial Assets	-	-
Guaranteed Endowment Policies (Sinking)	-	-
Interest Rate Swaps	-	-
Listed/Unlisted Bonds and Stocks	0	0
Municipal Bonds	-	-
National Government Securities	-	-
Negotiable Certificate of Deposits	-	-
Unamortised Debt Expense	-	-
Unamortised Preference Share Expense	-	-
Total Investments	0	0
Investment Property		
Investment Property at Cost / Fair Value	1,186	1,186
Less: Accumulated Depreciation	-	-
Less: Accumulated Impairment	-	-
Total Investment Property	1,186	1,186
Property, Plant and Equipment		
Property, Plant and Equipment at Cost / Revaluation	576,559	599,178
Leases recognised as Property, Plant and Equipment	743	743

Less: Accumulated Depreciation	(218,263)	(234,625)
Less: Accumulated Impairment	(9,992)	(11,599)
Total Property, Plant and Equipment	2 349,047	353,697
Construction Work-in-progress		
Acquisitions	23,086	18,557
Opening Balance	20,898	17,143
Prior period corrections	–	–
Transfer to Heritage asset	–	–
Transfer to Intangible Assets	–	–
Transfer to Investment property	–	–
Transfer to PPE	(26,841)	(20,641)
Less: Accumulated Impairment	–	–
Total Construction Work-in-progress	2 17,143	15,059
Biological Assets		
Biological Assets at Cost / Fair Value	–	–
Less: Accumulated Depreciation	–	–
Less: Accumulated Impairment	–	–
Total Biological Assets	–	–
Living resources		
Living resources at Cost / Revaluation	–	–
Less: Accumulated Depreciation	–	–
Less: Accumulated Impairment	–	–
Total Living resources	–	–
Heritage Assets		
Heritage Assets at Cost / Revaluation	213	213
Less: Accumulated Impairment	–	–
Total Heritage Assets	213	213
Intangible Assets		
Intangible Assets at Cost / Revaluation	2,192	2,792
Less: Accumulated Amortisation	(1,839)	(1,995)
Less: Accumulated Impairment	–	–
Total Intangible Assets	353	797
Trade and other receivables from exchange transactions		
Electricity	–	–
Property Rental Debtors	–	–
Service Charges	–	–
Waste Management	–	–
Waste Water Management	–	–
Water	–	–
Total Trade and other Receivables from Exchange Transactions	–	–
Non-current Receivables from Non-exchange Transactions		
Associates	–	–
Bursary Obligations	–	–
Car	–	–
Computer and Electronic Equipment	–	–
Employee Benefits	–	–
Finance Lease Receivable	–	–
Housing Land Sales	–	–
Housing Loans	–	–
Housing Selling Schemes	–	–
Intercompany/Parent-subsiary Transactions	–	–
Joint Ventures	–	–
Operating Lease	–	–
Property Rates	–	–
Public Organisation	–	–
Sporting and Other Bodies	–	–
Staff Loans/Recoveries	–	–
Subsidiaries	–	–

Total Non-current Receivables from Non-exchange Transactions	-	-
Other non-current assets		
Deferred Tax Assets	-	-
Defined Benefit Asset	-	-
Intercompany/Parent-subsiary Transactions	-	-
Investment in Associate	-	-
Investment in Joint Venture	-	-
Investment in Subsidiary	-	-
Operating Lease Receivable	-	-
Deposits	-	-
Total Other non-current assets	-	-
Total Non Current Assets	367,942	370,952
TOTAL ASSETS	399,404	396,396
Liabilities		
Current Liabilities		
Bank Overdraft		
ABSA	-	-
First National Bank	-	-
Nedbank	-	-
Rand Merchant Bank	-	-
Standard Bank	-	-
Unspecified	-	-
Total Bank Overdraft	-	-
Financial Liabilities		
Concessionary Loan	-	-
Short-term Borrowings	-	-
Current portion of Finance Lease Liabilities	247	268
Current portion of Non-current Borrowings	-	-
Current portion of Operating Lease Liabilities	628	672
Unamortised Premium on Long-term Debts	-	-
Total Financial Liabilities	875	940
Consumer Deposits		
Building Plans	-	-
Buying Card	-	-
Electricity	-	-
Hiring of Decorative Items	42	46
Library Books	-	-
Posters	-	-
Refuse	-	-
Rental Properties	(31)	(33)
Sewer	-	-
Street Closure	-	-
Valuation Appeal	-	-
Water	-	-
Wayleave	-	-
Total Consumer Deposits	11	13
Trade and Other Payable Exchange Transactions		
Accrued Interest	-	-
Advance Payments	2,329	1,407
Affiliates, Related Parties and Associated Companies	-	-
Agency Fees Payable	-	-
Auditor-General of South Africa	30	30
Bonus	1,769	2,023
Compensation Commission (COID)	-	-
Control, Clearing and Interface Accounts	5,457	3,178
Deferred Revenue	-	-
Dividends Declared	-	-
Electricity Bulk Purchase	30	29

Fair Value Adjustment	-	-
Intercompany/Parent-subsiary Transactions	-	-
Leave Accrual	-	-
Long Service Award	-	-
Municipal Debt Relief	-	-
Overtime	-	-
Payables and Accruals	368	204
PAYE Deductions	1	1
Pension and Retirement Contributions	-	-
Retentions	4,548	4,015
Standby	-	-
Tender documentation	-	-
Unallocated Deposits	185	185
Water Inventory Bulk Purchases	2	2
VAT Payables Output Tax Accrual	6,039	7,160
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-
Total Trade and Other Payable Exchange Transactions	20,758	18,234
Trade and Other Payable Non-exchange Transactions		
Transfers and Subsidies Payable		
Capital	-	-
Operational	-	-
Total Transfers and Subsidies Payable	-	-
Transfers and Subsidies Unspent		
Capital	(17,727)	(17,295)
Operational	25,006	22,366
Total Transfers and Subsidies Unspent	7,279	5,071
VAT Payables Output Tax Accrual	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-
Total Trade and Other Payable Non-exchange Transactions	7,279	5,071
Provision		
Alien Vegetation	-	-
Bonus	-	-
Decommissioning, Restoration and Similar Liabilities	817	740
Ex-gratia Pension	-	-
Insurance Claims	-	-
Leave	-	-
Litigation	-	-
Pension Fund Investment Return Shortfall	-	-
Staff Parity	-	-
Impairment	-	-
Total Provision	817	740
VAT Payable		
VAT Payable: Output Tax	(5,510)	(5,477)
VAT Payable: VAT Control	1,386	1,446
Total VAT Payable	(4,124)	(4,032)
Other current liabilities		
Employee Benefits		
Post-employment Benefits	238	263
Other Long-Term Benefits	376	358
Termination Benefits	-	-
Total Employee Benefits	614	621
Deferred Tax Liabilities	-	-
Income Tax Payable	-	-
Intercompany/Parent-subsiary Transactions	-	-
Total Other current liabilities	614	621
Total Current Liabilities	26,230	21,587
Non-current Liabilities		
Financial Liabilities		

Borrowings			
Annuity and Bullet Loans		-	-
Bankers Acceptance Certificate		-	-
Concessionary Loan		-	-
Derivative Financial Liability		-	-
Finance Lease Liability		268	(0)
Government Loans		-	-
Intercompany/Parent-subsidary Transactions		-	-
Local Registered Stock		-	-
Marketable Bonds		-	-
Non-annuity Loans		-	-
Non-marketable Bonds		-	-
PPP Liabilities		-	-
Securities		-	-
Interest Rate Swaps		-	-
Total Borrowings	4	268	(0)
Operating Lease Liability		0	-
Total Financial Liabilities		268	(0)
Provisions			
Alien Vegetation		-	-
Bonus		-	-
Decommissioning, Restoration and Similar Liabilities		5,659	6,146
Ex-gratia Pension		-	-
Impairment		-	-
Insurance Claims		-	-
Leave		-	-
Litigation		-	-
Pension Fund Investment Return Shortfall		-	-
Staff Parity		-	-
Total Provisions		5,659	6,146
Long term Trade and other Payables			
Bulk Water		-	-
Electricity Bulk Purchase		-	-
Municipal Debt Relief		-	-
Payables and Accruals		-	-
Total Long term Trade and other Payables		-	-
Other non-current liabilities			
Employee Benefits			
Post-employment Benefits		6,344	7,173
Other Long-Term Benefits		2,499	2,891
Termination Benefits		-	-
Total Employee Benefits		8,843	10,064
Deferred Tax Liabilities		-	-
Intercompany/Parent-subsidary Transactions		-	-
Total Other non-current liabilities		8,843	10,064
Total non current liabilities		14,770	16,210
TOTAL LIABILITIES		41,000	37,798
CHANGES IN NET ASSETS		358,404	358,599
COMMUNITY WEALTH/EQUITY			
Accumulated Surplus/(Deficit)			
Changes in Accounting Policy		-	-
Correction of Prior Period Error		-	-
Depreciation Offsets		-	-
Opening Balance		353,075	358,335
Transfers to/from operating revenue and expenditure		5,329	264
Transfers to/from Reserves		-	-
Total Accumulated Surplus/(Deficit)	1	358,404	358,599
Reserves and Funds			

Capital Replacement Reserve		-	-
Capitalisation Reserve		-	-
Compensation for Occupational Injuries and Diseases		-	-
Employee Benefit Reserve		-	-
Housing Development Fund		-	-
Investment in associate account		-	-
Non-current Provisions Reserve		-	-
Revaluation Reserve		-	-
Self Insurance Reserve		-	-
Valuation Reserve		-	-
Total Reserves and Funds	2	-	-
Other			
Equity			
Capital Contributed by Other Government Units		-	-
Ordinary Shares		-	-
Preference Shares		-	-
Share Premium		-	-
Total Equity		-	-
Non-controlling Interest			
Opening Balance		-	-
Movement during the year		-	-
Total Non-controlling Interest		-	-
Intercompany/Parent-subsiidiary Transactions		-	-
Total Other	2	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	358,404	358,599

References

1. Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Must reconcile with Table A6 Budgeted Financial Position
3. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases
4. Borrowing must reconcile to Table A17
5. Trade Payable should only include Trade Payables from Exchange Transactions ("True Creditors")

2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
14,670	9,827	17,825	17,825	25,110	17,825	17,825	17,825
5,960	12,834	11,898	11,898	(2,660)	12,811	15,949	19,442
-	-	-	-	-	-	-	-
20,630	22,661	29,722	29,722	22,450	30,636	33,773	37,267
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
4,118	3,672	3,585	3,585	4,632	2,455	2,500	2,545
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,559	2,121	2,783	2,783	3,331	2,683	2,694	2,705
(15,157)	1,676	(15,157)	(15,157)	(13,901)	(0)	-	-
(8,480)	7,470	(8,790)	(8,790)	(5,938)	5,138	5,194	5,250
-	-	-	-	-	-	-	-
(3,997)	(4,041)	(4,053)	(4,053)	(4,024)	(109)	(111)	(113)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(2,022)	(1,607)	(2,074)	(2,074)	(2,047)	(1,101)	(1,101)	(1,102)
(6,018)	(5,647)	(6,127)	(6,127)	(6,070)	(1,210)	(1,213)	(1,215)
(14,498)	1,822	(14,917)	(14,917)	(12,008)	3,928	3,981	4,035
7,710	7,300	8,710	8,710	9,496	8,767	8,810	8,813
4,582	3,323	1,582	1,582	5,883	4,927	4,860	4,965
2,149	1,452	2,149	2,149	2,827	2,166	2,179	2,180
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
13,005	13,556	14,005	14,005	12,047	13,495	13,495	13,495
-	1	1,000	1,000	5,598	1,044	1,247	1,254
16,676	21,964	19,714	19,714	18,891	15,969	15,839	15,796
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
3,338	3,018	3,338	3,338	3,970	3,625	3,639	3,640
-	-	-	-	-	-	-	-
47,460	50,615	50,498	50,498	58,712	49,994	50,069	50,144
(44,839)	(48,800)	(49,198)	(49,198)	(46,909)	(50,557)	(50,668)	(50,779)
2,621	1,815	1,300	1,300	11,803	(563)	(599)	(635)
4,900	5,295	4,900	4,900	4,900	4,035	3,990	3,944
(923)	(965)	(923)	(923)	(923)	(923)	(923)	(923)
3,978	4,330	3,978	3,978	3,978	3,112	3,067	3,022
6,599	6,145	5,278	5,278	15,780	2,549	2,468	2,387
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

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[illegible]

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
377,667	390,438	427,678	427,678	426,605	437,607	440,340	440,494
409,918	422,835	469,723	469,723	472,129	499,394	505,236	508,855
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
0	280	0	0	0	0	0	0
-	-	-	-	-	-	-	-
716	703	716	716	716	606	606	606
-	-	-	-	-	-	-	-
716	983	716	716	716	606	606	606
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
55	49	55	55	61	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(41)	(35)	(41)	(41)	(38)	14	14	14
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
14	14	14	14	23	14	14	14
-	-	-	-	-	-	-	-
1,367	1,472	1,367	1,367	1,124	1,367	1,367	1,367
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
30	31	107	107	30	107	107	107
2,162	2,117	2,162	2,162	2,162	442	462	282
-	-	-	-	-	-	0	(0)
3,462	(4,059)	4,952	4,952	4,337	(4,188)	(8,835)	(9,734)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
29	31	29	29	29	29	29	29

-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	0	0
209	213	(1,532)	(1,532)	1,802	15,211	22,720	22,906
1	1	1	1	1	1	1	1
-	-	-	-	-	-	-	-
4,702	4,199	4,702	4,702	3,936	4,702	4,702	4,702
-	-	-	-	-	-	(0)	(0)
-	-	-	-	-	-	-	-
1	194	1	1	3	1	1	1
2	2	2	2	2	2	2	2
7,086	665	7,104	7,104	7,118	973	973	973
-	-	-	-	-	-	-	-
19,049	4,865	18,895	18,895	20,542	18,646	21,528	20,636
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
(16,450)	(18,090)	(16,450)	(16,450)	(11,142)	(16,446)	(17,682)	(17,599)
22,292	23,326	21,844	21,844	23,029	19,708	22,046	22,276
5,841	5,235	5,393	5,393	11,887	3,261	4,364	4,677
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
5,841	5,235	5,393	5,393	11,887	3,261	4,364	4,677
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
876	774	876	876	876	986	986	986
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
876	774	876	876	876	986	986	986
(5,464)	(18)	(5,482)	(5,482)	(5,403)	19,816	19,816	19,816
1,446	2,358	1,243	1,243	1,446	2,110	2,110	2,110
(4,018)	2,339	(4,239)	(4,239)	(3,957)	21,926	21,926	21,926
265	275	265	265	265	-	-	-
512	374	512	512	512	-	-	-
-	-	-	-	-	-	-	-
777	650	777	777	777	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
777	650	777	777	777	-	-	-
23,256	14,860	22,433	22,433	30,865	45,439	49,424	48,844

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Kategorie		Beschreibung		Menge		Preis		Gesamt		Währung		Anmerkungen	

KZN227 Richmond - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								378	391	403
	4 KPA4 - MUNICIPAL FINANCIAL	04								3,451	3,571	3,682
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,537	1,587	1,638
	2 KPA2 - BASIC SERVICE	02								(545)	(563)	(581)
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								33	34	35
	4 KPA4 - MUNICIPAL FINANCIAL	04								151	156	161
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,107	1,209	1,241
	4 KPA4 - MUNICIPAL FINANCIAL	04								21,035	22,964	23,577
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								99	102	105
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,868	1,929	1,991
	4 KPA4 - MUNICIPAL FINANCIAL	04								2,200	2,300	2,400
	4 KPA4 - MUNICIPAL FINANCIAL	04								104	107	111
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								4,303	4,445	4,587
	4 KPA4 - MUNICIPAL FINANCIAL	01								(1,104)	(1,141)	(1,177)
	4 KPA4 - MUNICIPAL FINANCIAL	04								58	60	62
	4 KPA4 - MUNICIPAL FINANCIAL	04								219	226	233
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								88	90	93
	4 KPA4 - MUNICIPAL FINANCIAL	04								15,617	16,132	16,648
	4 KPA4 - MUNICIPAL FINANCIAL	04								495	511	528
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,375	1,421	1,466
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								3,526	3,642	3,759
	4 KPA4 - MUNICIPAL FINANCIAL	04								12	13	13
	4 KPA4 - MUNICIPAL FINANCIAL	04								6,322	6,531	6,740
	4 KPA4 - MUNICIPAL FINANCIAL	04								50	51	53
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								93,640	93,344	99,612
	4 KPA4 - MUNICIPAL FINANCIAL	04								11	11	11
	4 KPA4 - MUNICIPAL FINANCIAL	04								3,118	3,221	3,324
	4 KPA4 - MUNICIPAL FINANCIAL	04								316	326	337
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								3,640	3,760	3,881
	4 KPA4 - MUNICIPAL FINANCIAL	04								182	188	194
	4 KPA4 - MUNICIPAL FINANCIAL	04								93	96	99
	4 KPA4 - MUNICIPAL FINANCIAL	04								7	7	8
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								1	1	1
	4 KPA4 - MUNICIPAL FINANCIAL	04								72	75	77
	4 KPA4 - MUNICIPAL FINANCIAL	04								53	54	56
	4 KPA4 - MUNICIPAL FINANCIAL	04								63	65	68
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								2,621	2,708	2,795
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,291	1,334	1,376
	4 KPA4 - MUNICIPAL FINANCIAL	04								1	1	1
	4 KPA4 - MUNICIPAL FINANCIAL	04								493	509	525
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								26	27	28
	4 KPA4 - MUNICIPAL FINANCIAL	04								114	118	122
	4 KPA4 - MUNICIPAL FINANCIAL	04								31	32	33
	4 KPA4 - MUNICIPAL FINANCIAL	04								3,358	3,515	3,515
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								4	4	4
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,828	1,959	1,959
	4 KPA4 - MUNICIPAL FINANCIAL	04								11	11	12
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,632	1,686	1,740
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								9	9	9
	4 KPA4 - MUNICIPAL FINANCIAL	04								1,966	1,966	1,966
	4 KPA4 - MUNICIPAL FINANCIAL	04								33	34	35
	4 KPA4 - MUNICIPAL FINANCIAL	04								99	102	105
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								500	-	-
	4 KPA4 - MUNICIPAL FINANCIAL	04								26	27	28
	4 KPA4 - MUNICIPAL FINANCIAL	04								21	22	22
	4 KPA4 - MUNICIPAL FINANCIAL	04								19	19	20
An efficient effective and development-oriented public service	4 KPA4 - MUNICIPAL FINANCIAL	04								5	5	5
	4 KPA4 - MUNICIPAL FINANCIAL	04								5	5	5
	4 KPA4 - MUNICIPAL FINANCIAL	04								135	139	143
	4 KPA4 - MUNICIPAL FINANCIAL	04										
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	177,800	181,150	189,885

KZN227 Richmond - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

ANALYSIS: Supporting Role of Infrastructure Unit - Strategic Objectives and Budget (Capital Expenditure)													
Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	An efficient, competitive and responsive economic infrastructure network	Inclusion and access		4,359									
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	An efficient, effective and development-oriented public service	Governance				4,350	1,787	1,787					
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	An efficient, effective and development-oriented public service	Growth				400	200	200					
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	An efficient, effective and development-oriented public service	Inclusion and access					2,297	2,297	1,652				
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	An efficient, effective and development-oriented public service	Spatial integration				250	0	0					
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	Reduced poverty and improved livelihoods	Growth		178	10	150	109	109		263	272	280	
IMPLEMENT PLANS TO MAINTAIN ASSETS THUS ENSURING ITS SUSTAINABILITY OVER ITS LIFE SPAN	Reduced poverty and improved livelihoods	Inclusion and access					770	770		16,658	19,144	19,654	
IMPLEMENT SERVICE DELIVERY PROGRAMMES AND REDUCE SERVICES AND INFRASTRUCTURE BACKLOGS	An efficient, effective and development-oriented public service	Growth			149								
Implement service delivery programmes and reduce services and infrastructure backlogs	An efficient, competitive and responsive economic infrastructure network	Growth	###	150	751	6,976	2,836	2,836					
Implement service delivery programmes and reduce services and infrastructure backlogs	An efficient, competitive and responsive economic infrastructure network	Inclusion and access		6,474	17,565		5,306	5,306	3,863				
Implement service delivery programmes and reduce services and infrastructure backlogs	An efficient, effective and development-oriented public service	Growth	###		139								
Implement service delivery programmes and reduce services and infrastructure backlogs	Reduced poverty and improved livelihoods	Governance								1,795	1,854	1,914	
Implement service delivery programmes and reduce services and infrastructure backlogs	Reduced poverty and improved livelihoods	Growth			3,074	5,057	5,057	5,057	2,220	4,766	5,431	5,578	
Implement service delivery programmes and reduce services and infrastructure backlogs	Responsive, accountable, effective and efficient local government	Governance	###				18,559	18,559					
Implement service delivery programmes and reduce services and infrastructure backlogs	Vibrant, equitable, sustainable rural communities contributing towards food security for all	Growth	###										
PROVIDE BASIC SERVICES TO THE DISADVANTAGED	An ethical, capable, and professional public service	Growth	###	8						50	52	53	
To capacitate youth and empower youth on resources available	Increased infrastructure investment, access, and efficiency	Inclusion and access		410						500	517	533	
To enhance the lives of the poor thus alleviating poverty	A long and healthy life for all South Africans	Growth	###	7,376									
To enhance the lives of the poor thus alleviating poverty	An efficient, competitive and responsive economic infrastructure network	Growth	###										
To enhance the lives of the poor thus alleviating poverty	An efficient, effective and development-oriented public service	Governance	###										
To enhance the lives of the poor thus alleviating poverty	An efficient, effective and development-oriented public service	Growth	###	55	91	1,050	601	601	353				
To enhance the lives of the poor thus alleviating poverty	Improved service delivery in the local government sphere	Growth	###	1,567	327	241	410	410	80	328	339	350	
Allocations to other priorities			###	1,361	2,515								
Allocations to other priorities				3									
Total Capital Expenditure				1	21,937	24,620	23,780	37,935	37,935	8,167	24,360	27,608	28,363

References

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

KZN227 Richmond - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/	
		Adjusted Outcome	Adjusted Outcome	Adjusted Outcome	Original Budget	Adjusted Budget
Vote 1 -Roads and Stormwater	Kilometer					
Function -Roads						
Sub-function 1 -Eradication of backlogs						
<i>Reduce road backlogs</i>						
					100.0%	100.0%
Sub-function 2 - Roads maintained	Kilometer					
<i>Surface roads resurfaced / rehabilitated</i>						
					100.0%	100.0%
Sub-function 3 - Roads for growth	Kilometer					
<i>New roads to be constructed</i>						
					4.0%	4.0%
Function - Stormwater	Kilometer					
Sub-function 1 - Reduction of backlog						
<i>Stormwater drainage to stimulate growth</i>						
	Kilometer				90.0%	90.0%
Sub-function 2 -Stormwater for growth						
<i>Stormwater drainage to stimulate growth</i>						
	Kilometer				10.0%	10.0%
Vote 2 - Energy and Electricity						
<i>Function - Electrification</i>						
Sub-function 1 - New connections	No of Households					
Houses electrified to eradicate backlogs						
					100.0%	1000.0%
Vote - Housing	no of houses					
<i>Function 1 - Housing</i>						
Sub-function 1 - Construction of houses						
No of houses constructed to eradicate backlogs	no of houses					
					100.0%	100.0%
Vote - Solid waste	no fo houses					
Function 1 - Refuse removal						
<i>Sub-function 1 - Refuse collection</i>						
Extension of refuse removal service to eradicate	no fo houses					
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)						

Insert measure/s description						
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

KZN227 Richmond - Entities measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/:	
		Approved Outcome	Approved Outcome	Approved Outcome	Original Budget	Adjusted Budget
Entity 1 - (name of entity)						
Insert measure/s description						
Entity 2 - (name of entity)						
Surface roads resurfaced / rehabilitated						
Entity 3 - (name of entity)						
Surface roads resurfaced / rehabilitated						
And so on for the rest of the Entities						

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

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26	2026/27 Medium Term Revenue & Expenditure Framework		
	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28

KZN22/ Richmond - Supporting Table SA9 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit	Budget Year 2026/27	Budget Year	Budget Year
Borrowing management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.2%	0.5%	0.6%	0.7%	1.7%	1.7%	0.8%	1.1%	1.1%	1.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.3%	0.6%	0.7%	0.8%	2.0%	2.0%	0.8%	1.2%	1.2%	1.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety or 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	1.2	1.2	1.4	2.2	1.9	1.9	1.5	1.4	1.3	1.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.2	1.2	(0.8)	(1.3)	(0.4)	(0.4)	(0.2)	0.1	0.1	0.1
Liquidity Ratio	Monetary Assets/Current Liabilities	0.2	(0.0)	0.3	1.6	0.7	0.7	0.3	0.8	0.8	0.8
Revenue management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	1981.5%	0.0%	0.0%	1779.2%	2155.4%	2230.9%	2469.7%	2542.2%	2542.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1981.5%	0.0%	0.0%	1779.2%	2155.4%	2230.9%	2469.7%	2542.2%	2542.2%	2542.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.1%	18.3%	17.6%	6.0%	17.9%	17.9%	23.5%	21.2%	20.4%	19.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old						12.0%		12.4%	12.8%	12.9%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		8.4%	-81.6%	-24.7%	29.5%	104.9%	104.9%	19.3%	64.5%	69.0%	55.9%
Water indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	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 (kℓ)										
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	45.6%	46.8%	52.2%	51.0%	51.7%	51.7%	50.0%	55.4%	52.6%	51.1%
Remuneration	Total remuneration/(Total Revenue - capital	49.7%	51.0%	56.3%	56.0%	56.6%	56.6%	62.7%	60.4%	57.6%	56.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	9.2%	9.0%	6.1%	12.0%	12.7%	12.7%	12.0%	11.6%	11.4%	11.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.9%	12.8%	12.2%	14.7%	15.8%	15.8%	12.7%	12.9%	12.8%	12.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating	-	528.3	22.7	24.1	24.3	24.3	23.1	23.2	23.3	24.5
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	2094.3%	1822.1%	1699.7%	479.5%	1941.6%	2009.7%	2884.3%	1948.6%	1880.6%	1816.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

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

Calculation data				51,662	51,662	51,662	51,662	51,662	58,798	60,738	62,682
Debtors > 90 days	-	-	-	-	-	-	-	-	-	-	-
Monthly fixed operational expenditure	-	-	-	-	-	-	-	-	-	-	-
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	4,550	3,492	4,564	2,961	1,942	1,942	(30,610)	3,325	3,435	3,545	-
Borrowing	-	-	-	-	-	-	-	-	-	-	-

KZN227 Richmond - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26
						Outcome	Outcome	Outcome	Original Budget
<u>Demographics</u>									
Population		Community Survey - Stats SA 2016				65.8	65.8	71.5	71.5
Females aged 5 - 14		Community Survey - Stats SA 2016				6.8	6.8	47.1	47.1
Males aged 5 - 14		Community Survey - Stats SA 2016				7.2	7.2	12.1	12.1
Females aged 15 - 34		Community Survey - Stats SA 2016				12.0	12.0	12.1	12.1
Males aged 15 - 34		Community Survey - Stats SA 2016				12.3	12.3	12.3	12.3
Unemployment		Community Survey - Stats SA 2016							
<u>Monthly household income (no. of households)</u>	1, 12								
None income		Community Survey - Stats SA 2016				24612	24612	24612	24612
R1 - R4,800		Community Survey - Stats SA 2016				28132	28132	28132	28132
R4,801 - R9,600		Community Survey - Stats SA 2016				2732	2732	2732	2732
R9,601 - R19,600		Community Survey - Stats SA 2016				999	999	999	999
R19,601 - R38,200		Community Survey - Stats SA 2016				859	859	859	859
R38,201 - R76,4000		Community Survey - Stats SA 2016				591	591	591	591
R76,401 - R153,800		Community Survey - Stats SA 2016				230	230	230	230
R153,801 - R307,600		Community Survey - Stats SA 2016				36	36	36	36
R307,601 - R614,400		Community Survey - Stats SA 2016				21	21	21	21
R614,001 - R1,228,800									
R1,228,801 - R2,457,600									
R2,457,601+									
<u>Poverty profiles (no. of households)</u>									
< R2 060 per household per month	13								
Insert description	2	Community Survey - Stats SA 2016							29334.27
<u>Household/demographics (000)</u>									
Number of people in municipal area		Community Survey - Stats SA 2016							72
Number of poor people in municipal area		Community Survey - Stats SA 2016							55
Number of households in municipal area		Community Survey - Stats SA 2016							18
Number of poor households in municipal area		Community Survey - Stats SA 2016							14
Definition of poor household (R per month)		Community Survey - Stats SA 2016							2 STATE PENS
<u>Housing statistics</u>	3								
Formal		Community Survey - Stats SA 2016							12,236
Informal		Community Survey - Stats SA 2016							5,389
Total number of households			-	-	-	-	-	-	17,625
Dwellings provided by municipality	4	Community Survey - Stats SA 2016							1,000
Dwellings provided by province/s		Community Survey - Stats SA 2016							-

Dwellings provided by private sector	5	Community Survey - Stats SA 2016							16,624
Total new housing dwellings			-	-	-	-	-	-	17,624
Economic	6								
Inflation/inflation outlook (CPIX)									
Interest rate - borrowing									
Interest rate - investment									
Remuneration increases									
Consumption growth (electricity)									
Consumption growth (water)									
Collection rates	7								
Property tax/service charges									
Rental of facilities & equipment									
Interest - external investments									
Interest - debtors									
Revenue from agency services									

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
		Household service targets (000)						
		Water:						
		Piped water inside dwelling	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-
8		Using public tap (at least min.service level)	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
9		Using public tap (< min.service level)	-	-	-	-	-	-
10		Other water supply (< min.service level)	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		Sanitation/sewerage:						
		Flush toilet (connected to sewerage)	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Energy:</u>						
		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	-	-	-	-	-	-
		<u>Refuse:</u>						
		Removed at least once a week	-	-	-	-	-	2,850
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	2,850
		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	-	-	-	-	-	2,850
Municipal in-house services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	
		<u>Household service targets (000)</u>						
		<u>Water:</u>						
		Piped water inside dwelling	-	-	-	-	-	-
		Piped water inside yard (but not in dwelling)	-	-	-	-	-	-
8		Using public tap (at least min.service level)	-	-	-	-	-	-
10		Other water supply (at least min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
9		Using public tap (< min.service level)	-	-	-	-	-	-
10		Other water supply (< min.service level)	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>						
		Flush toilet (connected to sewerage)	-	-	-	-	-	-
		Flush toilet (with septic tank)	-	-	-	-	-	-
		Chemical toilet	-	-	-	-	-	-
		Pit toilet (ventilated)	-	-	-	-	-	-
		Other toilet provisions (> min.service level)	-	-	-	-	-	-
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet	-	-	-	-	-	-

Other toilet provisions (< min.service level)	-	-	-	-	-	-
No toilet provisions	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
Total number of households	-	-	-	-	-	-
<u>Energy:</u>						
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	-	-	-	-	-	-
<u>Refuse:</u>						
Removed at least once a week	-	-	-	-	-	1,425
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	1,425
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	-	-	-	-	-	1,425

Municipal entity services	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Name of municipal entity		Household service targets (000)						
		<u>Water:</u>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)						
	10	Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
Name of municipal entity		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Sanitation/sewerage:</u>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
Name of municipal entity		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Energy:</u>						
		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)						
Name of municipal entity		Other energy sources						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
		<u>Refuse:</u>						
		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						
Name of municipal entity		No rubbish disposal						

		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Services provided by 'external mechanisms'	Ref.		2022/23	2023/24	2024/25	Current Year 2025/26		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast
Names of service providers		<u>Household service targets (000)</u>						
		<u>Water:</u>						
		Piped water inside dwelling						
		Piped water inside yard (but not in dwelling)						
	8	Using public tap (at least min.service level)						
	10	Other water supply (at least min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
	9	Using public tap (< min.service level)						
	10	Other water supply (< min.service level)						
		No water supply						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Names of service providers		<u>Sanitation/sewerage:</u>						
		Flush toilet (connected to sewerage)						
		Flush toilet (with septic tank)						
		Chemical toilet						
		Pit toilet (ventilated)						
		Other toilet provisions (> min.service level)						
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-
		Bucket toilet						
		Other toilet provisions (< min.service level)						
		No toilet provisions						
		<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-
Names of service providers		<u>Energy:</u>						
		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	-	-	-	-	-	-
Names of service providers		<u>Refuse:</u>						
		Removed at least once a week						1,425
		<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	1,425
		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	-	-	-	-	1,425
Detail of Free Basic Services (FBS) provided			2022/23	2023/24	2024/25	Current Year 2025/26	
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget
Electricity	Ref.	<u>Location of households for each type of FBS</u>					
List type of FBS service		month Rands)					46,162
		Number of HH receiving this type of FBS					
		Informal settlements (Rands)					-
		Number of HH receiving this type of FBS					-
		Informal settlements targeted for upgrading (Rands)					-
		Number of HH receiving this type of FBS					-
		Living in informal backyard rental agreement (Rands)					-
		Number of HH receiving this type of FBS					-
		Other (Rands)					-
		Number of HH receiving this type of FBS					-
		Total cost of FBS - Electricity for informal settlements	-	-	-	-	-
Water	Ref.	<u>Location of households for each type of FBS</u>					
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands)					-
		Number of HH receiving this type of FBS					-
		Informal settlements (Rands)					-
		Number of HH receiving this type of FBS					-
		Informal settlements targeted for upgrading (Rands)					-
		Number of HH receiving this type of FBS					-
		Living in informal backyard rental agreement (Rands)					-
		Number of HH receiving this type of FBS					-
		Other (Rands)					-
		Number of HH receiving this type of FBS					-
		Total cost of FBS - Water for informal settlements	-	-	-	-	-
Sanitation	Ref.	<u>Location of households for each type of FBS</u>					
List type of FBS service		households)					-
		Number of HH receiving this type of FBS					-
		Informal settlements (Rands)					-
		Number of HH receiving this type of FBS					-
		Informal settlements targeted for upgrading (Rands)					-
		Number of HH receiving this type of FBS					-
		Living in informal backyard rental agreement (Rands)					-
		Number of HH receiving this type of FBS					-
		Other (Rands)					-

		Number of HH receiving this type of FBS						
		Total cost of FBS - Sanitation for informal settlements	-	-	-	-	-	-
Refuse Removal	Ref.	<u>Location of households for each type of FBS</u>						
List type of FBS service		households)				44,322	44,322	44,322
		Number of HH receiving this type of FBS				680	680	680
		Informal settlements (Rands)				-	-	-
		Number of HH receiving this type of FBS						
		Informal settlements targeted for upgrading (Rands)						
		Number of HH receiving this type of FBS						
		Living in informal backyard rental agreement (Rands)						
		Number of HH receiving this type of FBS						
		Other (Rands)						
		Number of HH receiving this type of FBS						
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

2026/27 Medium Term Revenue & Expenditure Framework		
Outcome	Outcome	Outcome
71.5	71.5	71.5
47.1	47.1	47.1
12.1	12.1	12.1
12.1	12.1	12.1
12.3	12.3	12.3
24612	24612	24612
28132	28132	28132
2732	2732	2732
999	999	999
859	859	859
591	591	591
230	230	230
36	36	36
21	21	21
29334.27	29334.27	29334.27
72	72	72
55	55	55
18	18	18
14	14	14
2 STATE PENSION	2 STATE PENSION	2 STATE PENSION
12,236	12,236	12,236
5,389	5,389	5,389
17,625	17,625	17,625
1,000	1,000	1,000
-	-	-

16,624	16,624	16,624
17,624	17,624	17,624
3.4%	3.3%	3.2%
9.5%	9.5%	9.5%
7.0%	7.0%	7.0%
6.0%	5.0%	6.0%
14.3%	14.0%	14.0%
28.0%	15.0%	14.0%
90.0%	80.0%	80.0%
100.0%	100.0%	100.0%
7.7%	7.7%	7.7%
1.3%	1.3%	1.3%
100.0%	100.0%	100.0%

[illegible]

[illegible]

2026/27 Medium Term Revenue & Expenditure Framework

[illegible]

-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,430	1,435	1,440
1,430	1,435	1,440
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,430	1,435	1,440

-	-	-
-	-	-
2026/27 Medium Term Revenue & Expenditure Framework		
Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,430	1,435	1,440
1,430	1,435	1,440
-	-	-
-	-	-
-	-	-

[illegible]

-	-	-
45,785	47,250	48,715
682	685	687
-	-	-
-	-	-

KZN227 Richmond Supporting Table SA10 Funding measurement

Description	MFMA section	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)(b)	1	246,683	(22,342)	(77,150)	16,505	18,010	18,010	106,707	28,917	31,210	36,939
Cash - investments at the year end less applications - R'000	18(1)(b)	2	218,511	(44,384)	(103,185)	16,505	18,010	18,010	106,707	28,917	31,210	36,939
Cash year end/monthly employee/supplier payments	18(1)(b)	3	–	–	–	6,722	(6,363)	(6,363)	76,160	14,369	12,644	18,922
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	5,329	264	7,583	(1,234)	23,891	23,845	(62,940)	(2,208)	(350)	3,857
Service charge rev % change - macro CPI-X target exclusive	18(1)(a)(2)	5	N.A.	0.5%	(4.4%)	0.0%	(6.5%)	(6.1%)	(4.8%)	(3.0%)	(2.7%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)(a)(2)	6	35.1%	0.0%	0.0%	16.3%	16.4%	16.4%	16.7%	112.0%	112.0%	112.0%
Debt impairment expense as a % of total billable revenue	18(1)(a)(2)	7	0.6%	12.8%	10.1%	13.9%	13.9%	14.0%	6.6%	10.4%	10.4%	10.4%
Capital payments % of capital expenditure	18(1)(c)(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10	–	–	–	–	–	–	–	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)(a)	11	N.A.	(12.3%)	6.4%	(200.9%)	(221.0%)	0.0%	(139.1%)	71.7%	(0.4%)	(0.4%)
Long term receivables % change - inc/(dec)	18(1)(a)	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	3.7%	3.9%	2.7%	3.9%	4.0%	4.0%	4.0%	4.0%	4.2%	0.0%
Asset renewal % of capital budget	20(1)(v)(i)	14	4.9%	19.9%	0.0%	0.8%	8.5%	8.5%	0.0%	68.4%	69.3%	69.3%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing only for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc/ total service charges (inc/ prop rates)	18(1)(a)		0.0%	6.5%	1.6%	6.0%	(0.5%)	(0.1%)	1.2%	3.0%	3.3%	3.2%
% inc/ Property Tax	18(1)(a)		0.0%	6.5%	1.8%	5.8%	0.0%	0.0%	1.3%	3.0%	3.3%	3.2%
% inc/ Service charges - Electricity	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
% inc/ Service charges - Water	18(1)(a)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/ 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%	0.0%
% inc/ Service charges - Waste Management	18(1)(a)		0.0%	5.9%	(3.6%)	14.1%	(15.0%)	0.0%	(9.1%)	3.7%	3.3%	3.2%
% inc/ 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%	0.0%
Total billable revenue	18(1)(a)		28,082	29,894	30,387	32,218	32,049	32,003	32,373	33,012	34,102	35,193
Service charges	18(1)(a)		28,082	29,894	30,387	32,218	32,049	32,003	32,373	33,012	34,102	35,193
Property rates	18(1)(a)		27,115	28,871	29,400	31,092	31,092	31,092	31,504	32,020	33,077	34,135
Service charges - electricity revenue	18(1)(a)		–	–	–	–	–	(46)	–	–	–	–
Service charges - water revenue	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal	18(1)(a)		966	1,023	987	1,126	957	957	870	992	1,025	1,058
Agency services	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Capital expenditure excluding capital grant funding	18(1)(a)		4,550	3,492	4,564	2,961	18,361	18,361	18,359	3,325	3,435	3,545
Cash receipts from ratepayers	18(1)(a)		74,453	–	–	34,769	35,616	35,616	35,616	48,825	44,239	45,654
Ratepayer & Other revenue	18(1)(a)		211,939	213,151	202,112	213,307	216,580	216,533	213,614	38,232	39,494	40,757
Change in consumer debtors (current and non-current)	18(1)(a)		N/A	1,040	(474)	15,866	(17,606)	–	13,411	2,706	(28)	(28)
Operating and Capital Grant Revenue	18(1)(a)		118,919	122,081	129,770	130,786	131,157	131,157	89,568	129,065	128,862	135,596
Capital expenditure - total	20(1)(v)		53,252	21,937	24,620	23,780	37,935	37,935	34,203	24,360	27,608	28,363
Capital expenditure - renewal	20(1)(v)(i)		2,591	4,359	–	200	3,231	3,231	–	16,658	19,144	19,654
Supporting benchmarks												
Growth guideline maximum	18(1)(a)		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline	18(1)(a)		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	18(1)(a)		–	–	–	–	–	–	–	–	–	–
DoRA capital grants total MFY	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Provincial operating grants	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Provincial capital grants	18(1)(a)		–	–	–	–	–	–	–	–	–	–
District Municipality grants	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Total gazetted/advised national, provincial and district grants	18(1)(a)		–	–	–	–	–	–	–	–	–	–
Average annual collection rate (arrears inclusive)	18(1)(a)		–	–	–	–	–	–	–	–	–	–
DoRA operating												
Municipal Employment Initiative	18(1)(a)		–	–	–	–	–	–	–	500	–	–
Provisionalisation of Libraries	18(1)(a)		–	–	–	–	–	–	–	3,358	3,515	3,515
Community of Libraries	18(1)(a)		–	–	–	–	–	–	–	1,828	1,959	1,959
Expanded Public Works Programme	18(1)(a)		–	–	–	–	–	–	–	1,966	–	–
Equitable Share	18(1)(a)		–	–	–	–	–	–	–	97,091	96,915	103,294
DoRA capital												
Municipal Infrastructure Grant	18(1)(a)		–	–	–	–	–	–	–	21,035	22,964	23,577
Trend												
Change in consumer debtors (current and non-current)	18(1)(a)		N/A	1,040	(474)	15,866	(17,606)	–	13,411	2,706	(28)	(28)
Total Operating Revenue												
Total Operating Revenue	18(1)(a)		140,756	148,061	150,847	153,507	154,417	154,371	151,124	156,765	162,707	171,121
Total Operating Expenditure	18(1)(a)		155,561	170,010	166,320	176,951	186,170	186,170	163,394	180,007	186,021	190,842
Operating Performance Surplus/(Deficit)	18(1)(a)		(14,805)	(21,950)	(15,473)	(23,444)	(31,753)	(31,799)	(12,270)	(23,242)	(23,314)	(19,720)
Cash and Cash Equivalents (30 June 2012)												
Revenue	18(1)(a)		–	5.2%	1.9%	1.8%	0.6%	(0.0%)	(2.1%)	1.5%	3.8%	5.2%
% Increase in Total Operating Revenue	18(1)(a)		–	6.5%	1.8%	5.8%	0.0%	0.0%	1.3%	1.6%	3.3%	3.2%
% Increase in Property Rates Revenue	18(1)(a)		–	0.0%	0.0%	0.0%	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%
% Increase in Electricity Revenue	18(1)(a)		–	6.5%	1.6%	6.0%	(0.5%)	(0.1%)	1.2%	3.0%	3.3%	3.2%
% Increase in Property Rates & Services Charges	18(1)(a)		–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Expenditure	18(1)(a)		–	0.0%	9.3%	(2.2%)	6.4%	5.2%	0.0%	(12.2%)	(3.3%)	2.6%
% Increase in Total Operating Expenditure	18(1)(a)		–	0.0%	7.8%	13.7%	(0.4%)	1.9%	0.0%	8.7%	(1.4%)	2.2%
% Increase in Employee Costs	18(1)(a)		–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Electricity Bulk Purchases	18(1)(a)		–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)	18(1)(a)		0	187661.5604	442173.1419	423571.8486	433951.913	79847152	408713.6909	469317.469	465178.1087	87471492
Average Cost Per Councilor (Remuneration)	18(1)(a)		0	0	465864.79	421683.3333	0	421683.3333	364295.2578	440658.6667	0	469766.6667
R&M % of PPE	18(1)(a)		3.7%	3.9%	2.7%	3.9%	4.0%	4.0%	4.0%	4.0%	4.0%	4.2%
Asset Renewal and R&M as a % of PPE	18(1)(a)		8.1%	7.0%	8.5%	6.8%	6.9%	9.6%	9.6%	10.5%	10.5%	10.9%
Debt Impairment % of Total Billable Revenue	18(1)(a)		0.6%	12.8%	10.1%	13.9%	13.9%	14.0%	6.6%	10.4%	10.4%	10.4%
Capital Revenue												
Internally Funded & Other (R'000)	18(1)(a)		3,808	2,092	288	2,961	1,942	1,942	1,941	2,775	2,867	2,958
Borrowing (R'000)	18(1)(a)		–	–	–	–	16,419	16,419	14,767	–	–	–
Grant Funding and Other (R'000)	18(1)(a)		48,701	18,446	20,056	20,819	19,574	19,574	15,844	21,035	24,173	24,818
Internally Generated funds % of Non Grant Funding	18(1)(a)		100.0%	100.0%	100.0%	100.0%	10.6%	10.6%	11.6%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding	18(1)(a)		0.0%	0.0%	0.0%	0.0%	89.4%	89.4%	88.4%	0.0%	0.0%	0.0%
Grant Funding												

KZN227 Richmond - Supporting Table SA11 Property rates summary

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:	1									
Date of valuation:		0	0	0	0	0	0	0	0	0
Financial year valuation used		2023	2024	2025	2026	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		1	1	1	1	0	0	1	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
No. of assistant valuers (FTE)	3	2	2	2	2	2	2	1	1	1
No. of data collectors (FTE)	3	1	1	1	1	1	1	1	1	1
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		1	1	1	1	0	0	1	0	0
Implementation time of new valuation roll (mths)		48	36	24	12	0	0	60	0	0
No. of properties	5	3171	3171	3183	3176	3176	3176	3200	3220	3222
No. of sectional title values	5	0	0	0	0	0	0	0	0	0
No. of unreasonably difficult properties s7(2)		0	0	0	0	0	0	0	0	0
No. of supplementary valuations		1	1	1	1	1	1	1	1	1
No. of valuation roll amendments		1	1	1	1	1	1	1	1	1
No. of objections by rate payers		10	10	10	10	10	10	10	10	10
No. of appeals by rate payers		1	1	1	1	1	1	1	1	1
No. of successful objections	8	0	0	0	0	0	0	0	0	0
No. of successful objections > 10%	8	0	0	0	0	0	0	0	0	0
Supplementary valuation		1	1	1	1	1	1	1	1	1
Public service infrastructure value (Rm)	5	35	35	35	35	35	35	4	4	4
Municipality owned property value (Rm)		84	84	84	104	104	104	132	133	133
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		5000000	5000000	5000000	5000000	5000000	5000000	72200000	72200000	72200000
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		5	5	5	5	5	5	72	72	72
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	44725000	44725000	44725000	44725000	44725000	44725000	44725000	44725000	44725000
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	624066000	624066000	624066000	624066000	624066000	624066000	624066000	624066000	624066000
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	1	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)		1	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		1	1	1	1	0	0	1	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	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	18466000	19466000	29085000	31091808	31091808	31091808	30364000	31364000	31364000
Rate revenue expected to collect (R'000)	6	8709000	9752000	9752000	11679000	14599000	14599000	19145000	19145000	17550000
Expected cash collection rate (%)		95	95	95	95	95	95	95	95	95
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	1037000	1037000	1037000	1087000	1087000	1087000
Rebates, exemptions - pensioners (R'000)		340000	340000	340000	340000	340000	340000	340000	340000	340000
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - other (R'000)		0	0	0	0	0	0	0	0	0
Phase-in reductions/discounts (R'000)		5000000	5000000	5000000	5000000	5000000	5000000	72200000	72200000	72200000
Total rebates, exemptns, reductns, discs (R'000)		5,340	5,340	5,340	6,377	6,377	6,377	73,627	73,627	73,627

References

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

KZN227 Richmond - Supporting Table SA12a Property rates by category (current year)

Description	####	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		202	202	202	202	202	202	202	202	202	202	202
No. of sectional title property values		15	15	15	15	15	15	15	15	15	15	15
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)		6	6	6	6	6	6	6	6	6	6	6
Frequency of valuation (select)		3	3	3	3	3	3	3	3	3	3	3
Method of valuation used (select)												
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
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)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,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.*

KZN227 Richmond - Supporting Table SA12b Property rates by category (budget year)

Description	####	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		202	202	202	202	202	202	202	202	202	202	202
No. of sectional title property values		15	15	15	15	15	15	15	15	15	15	15
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations		3	3	3	3	3	3	3	3	3	3	3
Supplementary valuation (Rm)		2	2	2	2	2	2	2	2	2	2	2
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)		7	7	7	7	7	7	7	7	7	7	7
Frequency of valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Method of valuation used (select)												
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)		72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000
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	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000	624,066,000
Rating:												
Average rate	3											
Rate revenue budget (R '000)		31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808	31,091,808
Rate revenue expected to collect (R'000)		70	70	70	70	70	70	70	70	70	70	70
Expected cash collection rate (%)	4	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218	29,537,218
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)		72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000	72,200,000
Rebates, exemptions - pensioners (R'000)		340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000	340,000
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates,exemptns,eductns,discs (R'000)		72,540	72,540	72,540	72,540	72,540	72,540	72,540	72,540	72,540	72,540	72,540

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.

KZN227 Richmond - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates <i>(rate in the Rand)</i>	1								
Residential properties		Property value	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Residential properties - vacant land		Property value	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties		Property value	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties		Property value	0.02	0.02	0.02	0.02	0.02	0.02	0.02
Municipal properties		Property value	0.02	0.02	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land		Property value	0.02	0.02	0.02	0.02	0.02	0.02	0.02
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 <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate									
General residential rebate		Property value	669113.38	669113.38	669113.38	669113.38	669113.38	669113.38	669113.38
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption		Property value	603165.3	603165.3	603165.3	603165.3	603165.3	603165.3	603165.3
Temporary relief rebate or exemption			0	0	0	0	0	0	0
Bona fide farmers rebate or exemption			0	0	0	0	0	0	0
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0
Water usage - flat rate tariff <i>(c/kl)</i>			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 <i>(c/kl)</i>		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			0	0	0	0	0	0	0
Service point - vacant land <i>(Rands/month)</i>			0	0	0	0	0	0	0
Waste water - flat rate tariff <i>(c/kl)</i>			0	0	0	0	0	0	0
Volumetric charge - Block 1 <i>(c/kl)</i>		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 <i>(c/kl)</i>		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 <i>(c/kl)</i>		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste management tariffs									
Domestic									
Street cleaning charge		Property value	59.52	62.43	65.18	67.59	67.59	67.59	67.59
Basic charge/fixed fee		Property value	870.75	913.42	995.44	999.39	999.39	999.39	999.39
80l bin - once a week		Property value	1741.5	1826.83	1910.86	1998.76	1998.76	1998.76	1998.76
250l bin - once a week		Property value	3483	3653.66	3821.73	3997.53	3997.53	3997.53	3997.53

KZN22/ Richmond - Supporting Table SA13b Service Tariffs by category - explanatory

Description	####	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium
							Budget Year 2026/27
Exemptions, reductions and rebates (Rands)							
Pensioners Rebate		40%- 90% of property rates depending on Age category				715,782	742,266
Residential Reduction		15000- 200000 of market value				961,446	997,019
Agricultural Reduction		50000 of Market value reduction before calculating the rate figure				103,558	107,390

	(fill in structure)					
	(fill in structure)					
	(fill in structure)					
	(fill in structure)					
	(fill in structure)					
	(fill in structure)					
Electricity tariffs						
[Insert blocks as applicable]	(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)					
	(fill in thresholds)					
	(fill in thresholds)					

im Term Revenue & Expenditure Framework

[illegible]

KZN227 Richmond - Supporting Table SA14 Household bills

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		324.00	324.00	350.00	400.00	450.00	450.00	12.50%	450.00	450.00	450.00
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		40.00	50.00	60.00	80.00	90.00	90.00	12.50%	90.00	90.00	90.00
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		364.00	374.00	410.00	480.00	540.00	540.00	12.5%	540.00	540.00	540.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		364.00	374.00	410.00	480.00	540.00	540.00	12.5%	540.00	540.00	540.00
% increase/-decrease		-	2.7%	9.6%	17.1%	12.5%	-	(100.0%)	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		150.00	150.00	150.00	150.00	150.00	150.00	0.00%	150.00	150.00	150.00
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		150.00	150.00	150.00	150.00	150.00	150.00	-	150.00	150.00	150.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		150.00	150.00	150.00	150.00	150.00	150.00	-	150.00	150.00	150.00
% increase/-decrease		-	-	-	-	-	-	(100.0%)	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		53.00	54.00	55.00	57.00	57.00	57.00	0.00%	57.00	58.00	59.00
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		53.00	54.00	55.00	57.00	57.00	57.00	-	57.00	58.00	59.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		53.00	54.00	55.00	57.00	57.00	57.00	-	57.00	58.00	59.00
% increase/-decrease		-	1.9%	1.9%	3.6%	-	-	(100.0%)	-	1.8%	1.7%

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)

KZNZZ/ Richmond - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	###	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
FNB		12	Call Account		Variable	7.3			30 June 2025	256	0	(87)		173
FNB		2	Call Account		Variable	7.05			30 June 2026	610	—	(148)		472
FNB		2	Call Account		Variable	7.05			30 June 2026	2,777	0			2,822
FNB		2	Call Account		Variable	7.05			30 June 2026		0	(6,574)	11,000	4,450
FNB		2	Call Account		Variable	7.05			30 June 2026		0	(1)		
FNB		2	Call Account		Variable	7.05			30 June 2026	15	0		4,988	5,004
ABSA		2	Call Account		Variable	7.3			30 June 2026	10,947	0	(10,962)		
NEDBANK		2	Call Account		Variable	7.3			30 June 2026		0		15,000	15,263
FNB		2	Call Account		Variable	7.3			30 June 2026	18	0			18
FNB		2	Call Account		Variable	7.3			30 June 2026	898	0			913
FNB		2	Call Account		Variable	7.3			30 June 2026	2,147	—			2,182
Standard Bank		2	Call Account		Variable	7.3			30 June 2026		0		10,000	10,169
FNB		2	Call Account		Variable	7.05			30 June 2026	0		(20,000)	20,001	193
FNB		3	Call Account		Variable	7.05			30 June 2027	2				2
FNB		3	Call Account		Variable	7.55			30 June 2027	359				365
														—
														—
														—
														—
														—
														—
														—
Municipality sub-total										18,028	0	(37,773)	60,989	42,025
Entities														—
														—
														—
														—
														—
														—
Entities sub-total										—		—	—	—
TOTAL INVESTMENTS AND INTEREST	1									18,028		(37,773)	60,989	42,025

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

KZN2027 Richmond - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	#	2020/21			Current Year 2021/26			2020/27 Medium Term Revenue & Expenditure Framework		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	7th Year Forecast	Estimate Year 2020/27	Estimate Year 21 2021/22	Estimate Year 22 2022/23
Borrowings										
Amortised and Bullet Loans										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Amortised and Bullet Loans		-	-	-	-	-	-	-	-	-
Borrowers Acceptance Certificate										
Development Bank		-	-	-	-	-	-	-	-	-
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Borrowers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Derivative Financial Liability										
Development Bank		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Financial Lease Liability										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Financial Lease Liability		-	-	-	-	-	-	-	-	-
Intercompany/Related Party Transactions										
Local Government		-	-	-	-	-	-	-	-	-
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Intercompany/Related Party Transactions		-	-	-	-	-	-	-	-	-
Mortgage Bonds										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Mortgage Bonds		-	-	-	-	-	-	-	-	-
Non-amortised Loans										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Non-amortised Loans		-	-	-	-	-	-	-	-	-
Non-Interest-Bearing Bonds										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Non-Interest-Bearing Bonds		-	-	-	-	-	-	-	-	-
PPF Liability										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total PPF Liability		-	-	-	-	-	-	-	-	-
Securities										
Berla		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Finance Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Institutions/Commitment		-	-	-	-	-	-	-	-	-
Total Securities		-	-	-	-	-	-	-	-	-
Interest-Free Reserve		-	-	-	-	-	-	-	-	-
Total Borrowings		-	-	-	-	-	-	-	-	-

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

0 1 0 0 0 1 1 0

4300000 15942000
162401000 12418000
12501200 4420101
15160000 7612001
1011611 1011611
221700000 11811100
1000000 1400000
1000000 1000000
4001100 1000000
1601000 1000000

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		96,653	95,994	101,305	103,511	103,511	102,415	102,364	102,362	108,915
Expanded Public Works Programme Integrated Grant		1,287	1,125	1,410	2,054	2,054	2,054	1,966	2,031	2,096
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	2,000	2,200	2,273	2,345
Municipal Infrastructure Grant		7,000	—	—	1,096	1,096	—	1,107	1,144	1,180
Equitable Share		86,416	92,919	97,995	98,361	98,361	98,361	97,091	96,915	103,294
Provincial Government:		6,454	3,766	6,289	5,065	4,988	7,704	5,686	5,474	5,474
Specify (Add grant description)		—	500	—	—	—	—	—	—	—
Municipal Employment Initiative		—	—	—	—	—	—	500	—	—
Specify (Add grant description)		3,200	3,200	—	5,065	4,988	—	3,358	3,515	3,515
Specify (Add grant description)		—	66	429	—	—	973	—	—	—
Specify (Add grant description)		3,000	—	2,000	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	1,743	—	—	—
Specify (Add grant description)		254	—	3,860	—	—	4,988	1,828	1,959	1,959
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total Operating Transfers and Grants	5	103,107	99,760	107,594	108,576	108,499	110,119	108,050	107,836	114,389
Capital Transfers and Grants										
National Government:		16,211	22,331	20,974	20,819	20,819	21,915	21,035	21,729	22,424
Municipal Infrastructure Grant		13,511	22,331	20,974	20,819	20,819	21,915	21,035	21,729	22,424
Integrated National Electrification Programme Grant		2,700	—	—	—	—	—	—	—	—
Provincial Government:		5,440	323	2,926	1,391	1,391	1,464	—	—	—
Specify (Add grant description)		—	—	359	1,391	1,391	1,391	—	—	—
Specify (Add grant description)		240	323	267	—	—	73	—	—	—
Specify (Add grant description)		5,200	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	2,300	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total Capital Transfers and Grants	5	21,651	22,654	23,900	22,210	22,210	23,379	21,035	21,729	22,424
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	124,758	122,414	131,494	130,786	130,709	133,497	129,085	129,565	136,814

KZN227 Richmond - Supporting Table SA19 Expenditure on transfers and grant programme

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		90,030	96,512	101,876	103,511	103,511	102,614	102,364	100,424	106,935
Expanded Public Works Programme Integrated Grant		1,287	1,125	1,410	2,054	2,054	1,565	1,966	—	—
Local Government Financial Management Grant		1,950	1,950	1,900	2,000	2,000	1,667	2,200	2,300	2,400
Municipal Infrastructure Grant		377	518	571	1,096	1,096	1,022	1,107	1,209	1,241
Equitable Share		86,416	92,919	97,995	98,361	98,361	98,361	97,091	96,915	103,294
Provincial Government:		4,211	5,888	4,955	5,065	5,436	6,767	5,686	5,474	5,474
Specify (Add grant description)		—	—	—	—	—	674	—	—	—
Specify (Add grant description)		—	147	—	—	—	—	—	—	—
Municipal Employment Initiative		—	—	—	—	—	—	500	—	—
Provisionalisation of Libraries		3,455	2,921	3,076	—	—	659	3,358	3,515	3,515
Specify (Add grant description)		—	—	495	—	—	—	—	—	—
Specify (Add grant description)		247	2,541	116	—	—	—	—	—	—
Specify (Add grant description)		—	—	483	—	448	261	—	—	—
Specify (Add grant description)		—	—	—	—	—	1,743	—	—	—
Community of Libraries		508	279	784	5,065	4,988	3,430	1,828	1,959	1,959
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		94,241	102,400	106,831	108,576	108,947	109,382	108,050	105,898	112,409
Capital expenditure of Transfers and Grants										
National Government:		28,329	21,813	20,403	20,819	20,819	17,912	21,035	22,964	23,577
Municipal Infrastructure Grant		20,134	21,813	20,403	20,819	20,819	17,912	21,035	22,964	23,577
Integrated National Electrification Programme Grant		8,195	(0)	—	—	—	—	—	—	—
Provincial Government:		4,791	409	2,653	1,391	1,391	158	—	—	—
Specify (Add grant description)		—	—	—	1,391	1,391	—	—	—	—
Specify (Add grant description)		4,791	409	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	2,653	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	158	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		33,120	22,222	23,056	22,210	22,210	18,070	21,035	22,964	23,577
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		127,361	124,622	129,887	130,786	131,157	127,452	129,085	128,862	135,986

KZN227 Richmond - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		16,779	23,402	22,884	23,937	22,313	22,313	20,177	20,177	20,177
Current year receipts		96,653	95,994	101,305	103,511	103,511	103,511	102,364	102,362	108,915
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		90,030	96,512	101,876	103,511	103,511	103,511	102,364	100,424	106,935
Conditions still to be met - transferred to liabilities		23,402	22,884	22,313	23,937	22,313	22,313	20,177	22,116	22,158
Provincial Government:										
Balance unspent at beginning of the year		(581)	1,652	(470)	(561)	27	27	(422)	(422)	(422)
Current year receipts		6,454	3,766	6,289	5,065	4,988	4,988	5,686	5,474	5,474
Repayment of grants		11	–	837	–	–	–	–	–	–
Conditions met - transferred to revenue		4,211	5,888	4,955	5,065	5,436	5,436	5,686	5,474	5,474
Conditions still to be met - transferred to liabilities		1,652	(470)	27	(561)	(422)	(422)	(422)	(422)	(422)
District Municipality:										
Balance unspent at beginning of the year		–	(48)	(48)	(50)	(48)	(48)	(48)	(48)	(48)
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		48	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		(48)	(48)	(48)	(50)	(48)	(48)	(48)	(48)	(48)
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		94,241	102,400	106,831	108,576	108,947	108,947	108,050	105,898	112,409
Total operating transfers and grants - CTBM	2	25,006	22,366	22,292	23,326	21,844	21,844	19,708	21,646	21,688
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(8,997)	(22,253)	(21,735)	(22,735)	(21,164)	(21,164)	(21,160)	(21,160)	(21,160)
Current year receipts		16,211	22,331	20,974	20,819	20,819	20,819	21,035	21,729	22,424
Repayment of grants		1,138	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		28,329	21,813	20,403	20,819	20,819	20,819	21,035	22,964	23,577
Conditions still to be met - transferred to liabilities		(22,253)	(21,735)	(21,164)	(22,735)	(21,164)	(21,164)	(21,160)	(22,396)	(22,313)
Provincial Government:										
Balance unspent at beginning of the year		3,878	4,527	4,441	4,645	4,714	4,714	4,714	4,714	4,714
Current year receipts		5,440	323	2,926	1,391	1,391	1,391	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		4,791	409	2,653	1,391	1,391	1,391	–	–	–
Conditions still to be met - transferred to liabilities		4,527	4,441	4,714	4,645	4,714	4,714	4,714	4,714	4,714
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		33,120	22,222	23,056	22,210	22,210	22,210	21,035	22,964	23,577
Total capital transfers and grants - CTBM	2	(17,727)	(17,295)	(16,450)	(18,090)	(16,450)	(16,450)	(16,446)	(17,682)	(17,599)
TOTAL TRANSFERS AND GRANTS REVENUE		127,361	124,622	129,887	130,786	131,157	131,157	129,085	128,862	135,986
TOTAL TRANSFERS AND GRANTS - CTBM		7,279	5,071	5,841	5,235	5,393	5,393	3,261	3,964	4,089

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

KZN227 Richmond - Supporting Table SA21 Transfers and grants made by the municipality

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
R thousand											
Monetary Transfers to other municipalities											
NOT APPLICABLE	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
Municipal Entities	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to other Organs of State											
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

In-Kind Transfers to other municipalities											
District Municipalities	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
Municipal Entities	2										
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
Departmental Agencies and Accounts	3										
Provincial Government											
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State (e.g. transfer to electricity provider to compensate for FBS provided)

4. Insert description of each other organisation (e.g. charity)

5 Insert description of each other organisation (e.g. the aged, child-headed households)

6. All descriptions should separate transfers for 'capital purposes' and 'operating purposes'

KZN227 Richmond - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2022/23	2023/24
		Audited Outcome	Audited Outcome
R thousand		A	B
Councillors (Political Office Bearers plus Other)	1		
Allowances and Service Related Benefits			
Basic Salary		4,730	5,161
Cell phone Allowance		619	678
Housing Allowance		-	-
In-kind Benefits		-	-
Market Related Non-pensionable Allowance		-	-
Motor Vehicle Allowance		541	550
Office-bearer Allowance		-	-
Out of pocket Expenses		21	11
Travelling Allowance		87	87
Use of Personal Facilities		-	-
Total Allowances and Service Related Benefits		5,998	6,487
Social Contributions			
Medial Aid Benefits		23	35
Pension Fund Contributions		31	28
Total Social Contributions		54	63
Total Councillors		6,051	6,549
% increase	4		8.2%
Senior Managers of the Municipality	2		
Salaries and Allowances			
Basic Salary		4,685	5,015
Bonuses		44	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	36	-
Housing Benefits	3	-	-
Non-pensionable		-	97
Travel or Motor Vehicle	3	765	804
Voluntary Work		-	-
Total Allowance		801	901
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	15	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		15	-
Total Salaries and Allowances		5,545	5,916
Social Contributions			
Bargaining Council		1	1
Group Life Insurance		-	-
Medical		-	-
Pension		-	-
Unemployment Insurance		10	11
Total Social Contributions		11	11
Post-retirement Benefit	6		
Medical		-	-
Other Benefits		-	-
Pension		(346)	145
Total Post-retirement Benefit		(346)	145
Costs Capitalised to PPE		-	-

Sub Total - Senior Managers of Municipality
% increase
Other Municipal Staff
Salaries and Allowances
Basic Salary
Bonuses
Allowance
Accommodation, Travel and Incidental
Cellular and Telephone
Housing Benefits
Non-pensionable

4		5,210	6,072
			16.5%
		40,007	45,254
3		2,994	3,106
		—	—
		401	426
3		165	322
		14	14

Travel or Motor Vehicle	3	1,728	1,598
Voluntary Work		-	-
Total Allowance		2,308	2,360
Service Related Benefits			
Acting	3	-	-
Bonus	3	83	255
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	2,286	(430)
Lifeguard/Duty Squads		42	42
Long Service Award		-	-
Overtime		1,326	1,392
Scarcity	3	-	-
Standby Allowance	3	-	462
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	103	137
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		3,841	1,857
Total Salaries and Allowances		49,149	52,578
Social Contributions			
Bargaining Council		22	24
Group Life Insurance		-	-
Medical		2,133	2,415
Pension		5,680	6,389
Unemployment Insurance		349	378
Total Social Contributions		8,184	9,205
Post-retirement Benefit	6		
Medical		1,308	1,162
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		1,308	1,162
Costs Capitalised to PPE		-	-
Sub Total - Other Municipal Staff		58,641	62,946
% increase	4		7.3%
Total Parent Municipality		69,903	75,568
Board Members of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-

Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	0		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Board Members of Entities		-	-
% increase	4		-
Senior Managers of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-
In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-
Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	0		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Senior Managers of Entities		-	-
% increase	4		-
Other Staff of Entities			
Salaries and Allowances			
Basic Salary		-	-
Bonuses		-	-
Allowance			
Accommodation, Travel and Incidental		-	-
Cellular and Telephone	3	-	-
Housing Benefits	3	-	-
Non-pensionable		-	-
Travel or Motor Vehicle	3	-	-
Voluntary Work		-	-
Total Allowance		-	-
Service Related Benefits			
Acting	3	-	-
Bonus	3	-	-
Danger Allowance	3	-	-
Entertainment	3	-	-
Fire Brigade		-	-

In-kind Benefits	3	-	-
Leave Pay	3	-	-
Lifeguard/Duty Squads		-	-
Long Service Award		-	-
Overtime		-	-
Scarcity	3	-	-
Standby Allowance	3	-	-
Tools Allowance	3	-	-
Uniform/Special/Protective Clothing	3	-	-
Leave gratuity		-	-
Long Term Service Award		-	-
Total Service Related Benefits		-	-
Total Salaries and Allowances		-	-
Social Contributions			
Bargaining Council		-	-
Group Life Insurance		-	-
Medical		-	-
Pension		-	-
Unemployment Insurance		-	-
Total Social Contributions		-	-
Post-retirement Benefit	6		
Medical		-	-
Other Benefits		-	-
Pension		-	-
Total Post-retirement Benefit		-	-
Costs Capitalised to PPE		-	-
Sub Total - Other Staff of Entities		-	-
% increase	4		-
Total Municipal Entities		-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		69,903	75,568
% increase	4		8.1%
TOTAL MANAGERS AND STAFF	3,1	63,851	69,018

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

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

[illegible]

6,157	6,431	6,431	6,431	7,023	7,255	7,487
1.4%	4.5%	-	-	9.2%	3.3%	3.2%
49,393	51,270	53,388	53,388	58,169	56,031	57,782
3,589	3,397	3,397	3,397	3,784	3,929	3,874
-	-	-	-	-	-	-
481	457	457	457	477	485	483
368	342	342	342	386	394	381
238	133	133	133	128	132	136

[illegible]

[illegible]

dated

[illegible]

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN227 Richmond - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2024/25			Current Year 2025/26			Budget Year 2026/27		
Number	###	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		14	–	14	18	–	18	18	–	18
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees										
Municipal Manager and Senior Managers	5	–	–	–	–	–	–	–	–	–
Other Managers	3	5	5	–	5	5	–	5	5	–
Professionals	7	8	8	–	14	14	–	14	14	–
Finance		16	15	1	17	16	1	17	16	1
Spatial/town planning		4	3	1	4	3	1	4	3	1
Information Technology		4	4	–	5	5	–	5	5	–
Roads		1	1	–	1	1	–	1	1	–
Electricity		1	1	–	1	1	–	1	1	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		1	1	–	1	1	–	1	1	–
Other		5	5	–	5	5	–	5	5	–
Technicians		10	10	–	10	10	–	10	10	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		1	1	–	1	1	–	1	1	–
Information Technology		1	1	–	1	1	–	1	1	–
Roads		2	2	–	2	2	–	2	2	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		1	1	–	1	1	–	1	1	–
Other		5	5	–	5	5	–	5	5	–
Clerks (Clerical and administrative)		10	10	–	10	10	–	10	10	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		129	129	–	129	129	–	129	129	–
TOTAL PERSONNEL NUMBERS	9	192	177	15	203	184	19	203	184	19
% increase					5.7%	4.0%	26.7%	–	–	–
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number to 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

KZN227 Richmond - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		83	83	83	83	83	83	83	83	83	83	83	83	992	1,025	1,058
Sale of Goods and Rendering of Services		31	31	31	31	31	31	31	31	31	31	31	31	370	382	394
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		47	47	47	47	47	47	47	47	47	47	47	47	560	579	597
Interest earned from Current and Non Current Assets		312	312	312	312	312	312	312	312	312	312	312	312	3,745	3,868	3,992
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		119	119	119	119	119	119	119	119	119	119	119	119	1,427	1,474	1,522
Licence and permits		2	2	2	2	2	2	2	2	2	2	2	2	26	27	28
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		734	-	-	-	326	-	-	571	-	-	-	-	1,632	8,173	8,520
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		73	73	73	73	73	73	73	73	73	73	73	73	876	905	934
Non-Exchange Revenue																
Property rates		-	14,703	1,924	1,924	1,924	1,924	1,924	1,924	1,924	1,924	1,924	-	32,020	33,077	34,135
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	1	1	1	1	1	1	1	1	1	1	1	9	10	10
Licences or permits		328	328	328	328	328	328	328	328	328	328	328	328	3,939	4,069	4,199
Transfer and subsidies - Operational		40,547	1,740	1,641	1,276	776	33,140	776	776	25,049	776	776	776	108,050	105,898	112,409
Interest		260	260	260	260	260	260	260	260	260	260	260	260	3,118	3,221	3,324
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		42,537	17,699	4,820	4,456	4,282	36,319	3,956	4,527	28,228	3,956	3,956	2,031	156,765	162,707	171,121
Expenditure																
Employee related costs		7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	86,824	85,593	87,471
Remuneration of councillors		661	661	661	661	661	661	661	661	661	661	661	661	7,932	8,194	8,456
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		456	456	456	456	456	456	456	456	456	456	456	456	5,467	5,117	5,210
Debt impairment		287	287	287	287	287	287	287	287	287	287	287	287	3,442	3,555	3,669
Depreciation, amortisation and impairment		1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	1,522	18,265	18,780	19,381
Interest, Dividends and Rent on Land		163	163	163	163	163	163	163	163	163	163	163	163	1,950	2,013	2,070
Contracted services		3,002	3,002	3,002	3,002	3,002	3,002	3,002	3,002	3,002	3,002	3,002	3,002	36,030	41,809	43,137
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		21	21	21	21	21	21	21	21	21	21	21	21	250	258	267
Operational costs		1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	1,654	19,848	20,701	21,181
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	180,007	186,021	190,842
Surplus/(Deficit)		27,536	2,698	(10,181)	(10,545)	(10,719)	21,319	(11,045)	(10,474)	13,227	(11,045)	(11,045)	(12,969)	(23,243)	(23,314)	(19,720)
Transfers and subsidies - capital (monetary allocations)		-	1,514	1,514	1,514	1,514	2,244	2,244	2,244	2,244	2,244	2,244	2,244	21,035	22,964	23,577
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857

References

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

KZN227 Richmond - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		39,722	16,729	2,717	2,717	2,717	33,931	2,717	2,717	26,127	2,717	2,717	793	136,323	137,463	145,169
Vote 3 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		25	25	1,322	457	457	457	457	457	457	457	457	457	5,488	5,786	5,796
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		124	1,966	1,802	2,302	1,802	1,802	2,532	2,532	2,532	2,532	2,532	2,532	24,989	24,567	25,224
Vote 7 - Road Transport		1,104	369	369	369	696	369	369	940	369	369	369	369	6,064	12,751	13,245
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		1,562	124	124	124	124	1,274	124	124	986	124	124	124	4,935	5,104	5,264
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		42,537	19,213	6,334	5,970	5,796	37,834	6,199	6,771	30,472	6,199	6,199	4,275	177,800	185,671	194,699
Expenditure by Vote to be appropriated																
Vote 1 - Executive And Council		1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	23,282	24,257	25,033
Vote 2 - Finance and administration		4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	50,150	51,833	53,518
Vote 3 - Housing		50	50	50	50	50	50	50	50	50	50	50	50	603	623	643
Vote 4 - Community and Social Services		2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	29,315	27,836	27,490
Vote 5 - Internal Audit		184	184	184	184	184	184	184	184	184	184	184	184	2,211	2,284	2,357
Vote 6 - Planning and Development		1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	14,188	11,959	12,335
Vote 7 - Road Transport		3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	47,269	53,812	55,620
Vote 8 - Sport and Recreation		405	405	405	405	405	405	405	405	405	405	405	405	4,862	5,023	5,184
Vote 9 - Waste Management		634	634	634	634	634	634	634	634	634	634	634	634	7,602	7,853	8,104
Vote 10 - Waste Water Management		44	44	44	44	44	44	44	44	44	44	44	44	524	541	558
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	180,007	186,021	190,842
Surplus/(Deficit) before assoc.		27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857

KZN227 Richmond - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue - Functional																
Governance and administration		39,722	16,729	2,717	2,717	2,717	33,931	2,717	2,717	26,127	2,717	2,717	793	136,323	137,463	145,169
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		39,722	16,729	2,717	2,717	2,717	33,931	2,717	2,717	26,127	2,717	2,717	793	136,323	137,463	145,169
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		25	25	1,322	457	457	457	457	457	457	457	457	457	5,488	5,786	5,796
Community and social services		25	25	1,322	457	457	457	457	457	457	457	457	457	5,488	5,786	5,796
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		1,228	2,335	2,172	2,672	2,498	2,172	2,901	3,472	2,901	2,901	2,901	2,901	31,053	37,318	38,469
Planning and development		124	1,966	1,802	2,302	1,802	1,802	2,532	2,532	2,532	2,532	2,532	2,532	24,989	24,567	25,224
Road transport		1,104	369	369	369	696	369	369	940	369	369	369	369	6,064	12,751	13,245
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,562	124	124	124	124	1,274	124	124	986	124	124	124	4,935	5,104	5,264
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,562	124	124	124	124	1,274	124	124	986	124	124	124	4,935	5,104	5,264
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		42,537	19,213	6,334	5,970	5,796	37,834	6,199	6,771	30,472	6,199	6,199	4,275	177,800	185,671	194,699
Expenditure - Functional																
Governance and administration		6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	6,304	75,643	78,373	80,907
Executive and council		1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	1,940	23,282	24,257	25,033
Finance and administration		4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	4,179	50,150	51,833	53,518
Internal audit		184	184	184	184	184	184	184	184	184	184	184	184	2,211	2,284	2,357
Community and public safety		2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	2,898	34,781	33,482	33,317
Community and social services		2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	2,443	29,315	27,836	27,490
Sport and recreation		405	405	405	405	405	405	405	405	405	405	405	405	4,862	5,023	5,184
Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing		50	50	50	50	50	50	50	50	50	50	50	50	603	623	643
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	5,121	61,458	65,772	67,955
Planning and development		1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	1,182	14,188	11,959	12,335
Road transport		3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	3,939	47,269	53,812	55,620
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		677	677	677	677	677	677	677	677	677	677	677	677	8,126	8,394	8,663
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		44	44	44	44	44	44	44	44	44	44	44	44	524	541	558
Waste management		634	634	634	634	634	634	634	634	634	634	634	634	7,602	7,853	8,104
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	15,001	180,007	186,021	190,842
Surplus/(Deficit) before assoc.		27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	27,536	4,212	(8,666)	(9,031)	(9,204)	22,833	(8,801)	(8,230)	15,471	(8,801)	(8,801)	(10,725)	(2,208)	(350)	3,857

KZN227 Richmond - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive And Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive And Council		15	15	15	15	15	15	15	15	15	15	15	15	182	188	194
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Internal Audit		2	2	2	2	2	2	2	2	2	2	2	2	26	27	28
Vote 6 - Planning and Development		30	30	30	30	30	30	30	30	30	30	30	30	355	367	378
Vote 7 - Road Transport		1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	23,797	27,026	27,762
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	24,360	27,608	28,363
Total Capital Expenditure	2	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	24,360	27,608	28,363

KZN227 Richmond - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		17	17	17	17	17	17	17	17	17	17	17	17	208	215	222
Executive and council		15	15	15	15	15	15	15	15	15	15	15	15	182	188	194
Finance and administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internal audit		2	2	2	2	2	2	2	2	2	2	2	2	26	27	28
Community and public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		2,013	2,013	2,013	2,013	2,013	2,013	2,013	2,013	2,013	2,013	2,013	2,013	24,152	27,393	28,141
Planning and development		30	30	30	30	30	30	30	30	30	30	30	30	355	367	378
Road transport		1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	1,983	23,797	27,026	27,762
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	2,030	24,360	27,608	28,363
Funded by:																
National Government		1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,035	24,173	24,818
Provincial Government		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital		1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	1,753	21,035	24,173	24,818
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		231	231	231	231	231	231	231	231	231	231	231	231	2,775	2,867	2,958
Total Capital Funding		1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	1,984	23,810	27,040	27,776

KZN227 Richmond - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand															
Cash Receipts By Source													1		
Property rates	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	2,766	33,192	34,288	35,385
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	119	119	119	119	119	119	119	119	119	119	119	119	1,427	1,474	1,521
Rental of facilities and equipment	108	108	108	108	108	108	108	108	108	108	108	108	1,297	1,340	1,382
Interest earned - external investments	312	312	312	312	312	312	312	312	312	312	312	312	3,745	3,868	3,992
Interest earned - outstanding debtors	234	234	234	234	234	234	234	234	234	234	234	234	2,806	2,899	2,992
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	2	2	2	2	2	2	2	2	2	2	2	29	30	31
Licences and permits	356	356	356	356	356	356	356	356	356	356	356	356	4,267	4,408	4,549
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	41,227	3,611	5,807	419	1,303	33,035	419	1,009	24,990	419	419	419	113,076	119,915	127,115
Other revenue	816	82	82	82	408	82	82	653	82	82	82	82	2,614	2,700	2,786
Cash Receipts by Source	45,940	7,590	9,786	4,398	5,608	37,014	4,398	5,559	28,969	4,398	4,398	4,398	162,453	170,921	179,753
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	6,982	263	4,102	263	263	5,062	263	263	5,940	263	263	263	24,190	24,988	25,788
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	52,922	7,853	13,888	4,661	5,871	42,076	4,661	5,822	34,909	4,661	4,661	4,661	186,643	195,909	205,542
Cash Payments by Type															
Employee related costs	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	7,235	86,824	89,689	92,559
Remuneration of councillors	661	661	661	661	661	661	661	661	661	661	661	661	7,932	8,194	8,456
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	3,736	44,826	46,305	47,787
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	1,653	19,836	20,491	21,146
Cash Payments by Type	13,285	13,285	13,285	13,285	13,285	13,285	13,285	13,285	13,285	13,285	13,285	13,285	159,418	164,679	169,948
Other Cash Flows/Payments by Type															
Capital assets	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	28,014	28,938	29,864
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	15,619	15,619	15,619	15,619	15,619	15,619	15,619	15,619	15,619	15,619	15,619	15,619	187,432	193,617	199,813
NET INCREASE/(DECREASE) IN CASH HELD	37,303	(7,767)	(1,731)	(10,959)	(9,748)	26,457	(10,959)	(9,798)	19,290	(10,959)	(10,959)	(10,959)	(789)	2,292	5,729
Cash/cash equivalents at the month/year begin:	29,706	67,009	59,242	57,511	46,552	36,804	63,260	52,302	42,504	61,794	50,835	39,876	29,706	28,917	31,210
Cash/cash equivalents at the month/year end:	67,009	59,242	57,511	46,552	36,804	63,260	52,302	42,504	61,794	50,835	39,876	28,917	28,917	31,210	36,939

KZN227 Richmond - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
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		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

KZN227 Richmond - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
Mills Fitchet Natal 19/20	6.083	0000000046	General Valuation And Preperation Of Valuation Roll For I	2027/06/30	279
Afrirent	3	0000000140	Supply And Install Car Tracking Device For Municipal Vehi	2027/02/08	58
Pro Secure	2.583	0000000145	Provision Of Security Services To Various Richmond Muni	2027/06/30	15,747
Imvokoqa Solutions	3	0000000160	Development Maintenance And Hosting Of A Website And	2027/12/11	200
Thokomela Trading Pty Ltd	3	0000000162	Assessment And Maintanance Of Street Light	2028/04/02	496
Lateral Unison	3	0000000166	Provision Of Short Term Insurance For A Period Of 36 Mo	2028/05/19	724
Imvokoqa Solutions	3	0000000169	Information Communication Technology Managed Service	2028/08/01	295
Mndawegoli	1	0000000175	Renewal Of Municipal Vehicles Licence Discs And Provide	2026/08/11	-
Njaja	5.083	0000000180	Provision Of An Ip Based Telephone Management System	2030/09/30	876
Munsoft	3	0000000182	Provision Of Software Licence And Computer Applications	2027/06/30	4,783
Fleet Horizon					
Xtech	3	0000000181	HIRELEASE OF 8 PHOTOCOPIER MACHINES FOR THE	2028/08/31	2,222

References

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

KZN227 Richmond - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Telephone system				876	876	876	876							3,502
Total Operating Expenditure Implication		-	-	876	876	876	876	-	-	-	-	-	-	3,502
Capital Expenditure Obligation By Contract	2													
Vehicle Lease				6,666	6,666	6,666	6,666							-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	6,666	6,666	6,666	6,666	-	-	-	-	-	-	26,666
Total Parent Expenditure Implication		-	-	7,542	7,542	7,542	7,542	-	-	-	-	-	-	30,168
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

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 MTREF (MFMA s33)
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 R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

KZN227 Richmond - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		29,029	348	2,515	-	-	-	-	-	-
Roads Infrastructure		20,697	-	-	-	-	-	-	-	-
Roads		7,812	-	-	-	-	-	-	-	-
Road Structures		12,885	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,333	348	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		8,333	348	-	-	-	-	-	-	-
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		-	-	2,515	-	-	-	-	-	-
Landfill Sites		-	-	2,515	-	-	-	-	-	-
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	5,290	7,376	-	450	0	0	295	305	314
Community Facilities	4,868	-	-	250	0	0	295	305	314
Halls	4,868	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	250	0	0	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	0	0	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	295	305	314
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	423	7,376	-	200	(0)	(0)	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	423	7,376	-	200	(0)	(0)	-	-	-
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	-	-	-	670	87	87	-	-	-
Operational Buildings	-	-	-	670	87	87	-	-	-
Municipal Offices	-	-	-	670	87	87	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-

<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<i>Staff Housing</i>		-	-	-	-	-	-	-	-	-
<i>Social Housing</i>		-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-	-	-	-	-
<u>Biological or Cultivated Assets</u>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<u>Intangible Assets</u>		-	600	-	-	-	-	16	17	17
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	600	-	-	-	-	16	17	17
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	600	-	-	-	-	16	17	17
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<u>Computer Equipment</u>		887	641	829	600	491	491	105	108	112
Computer Equipment		887	641	829	600	491	491	105	108	112
<u>Furniture and Office Equipment</u>		1,126	414	827	861	3,021	3,021	208	215	222
Furniture and Office Equipment		1,126	414	827	861	3,021	3,021	208	215	222
<u>Machinery and Equipment</u>		563	992	430	6,636	2,903	2,903	1,201	1,241	1,280
Machinery and Equipment		563	992	430	6,636	2,903	2,903	1,201	1,241	1,280
<u>Transport Assets</u>		749	734	-	4,000	20,299	20,299	1,500	1,550	1,599
Transport Assets		749	734	-	4,000	20,299	20,299	1,500	1,550	1,599
<u>Land</u>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<u>Zoo's, Marine and Non-biological Animals</u>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<u>Living resources</u>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets	1	37,645	11,105	4,602	13,217	26,801	26,801	3,325	3,435	3,545

KZN227 Richmond - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2,591	4,359	-	-	3,231	3,231	16,658	19,144	19,654
Roads Infrastructure		2,591	4,359	-	-	3,231	3,231	16,658	19,144	19,654
Roads		2,591	4,359	-	-	3,231	3,231	16,658	19,144	19,654
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		-	-	-	200	(0)	(0)	-	-	-
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	-	-	-	200	(0)	(0)	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	200	(0)	(0)	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
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 Capital Expenditure on renewal of existing assets	1	2,591	4,359	-	200	3,231	3,231	16,658	19,144	19,654
Renewal of Existing Assets as % of total capex		4.9%	19.9%	0.0%	0.8%	8.5%	8.5%	68.4%	69.3%	69.3%
Renewal of Existing Assets as % of deprecn"		16.2%	26.5%	0.0%	0.9%	15.1%	15.1%	91.2%	101.9%	101.4%

KZN227 Richmond - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		4,219	4,736	3,060	6,197	5,845	5,845	5,115	5,284	5,453
Roads Infrastructure		4,135	4,637	3,021	3,771	3,063	3,063	2,425	2,505	2,585
Roads		3,642	4,086	2,677	3,071	2,353	2,353	1,650	1,704	1,759
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	141	200	50	50	115	119	123
Capital Spares		493	551	203	500	660	660	660	682	704
Storm water Infrastructure		84	99	39	100	92	92	140	145	149
Drainage Collection		84	99	39	100	92	92	140	145	149
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		-	-	-	2,326	2,690	2,690	2,550	2,634	2,718
Landfill Sites		-	-	-	2,326	2,690	2,690	2,550	2,634	2,718
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		1,284	747	928	1,546	1,573	1,573	2,489	2,571	2,654
Community Facilities		1,284	679	796	1,472	1,505	1,505	2,458	2,539	2,621
Halls		1,165	622	519	1,148	1,064	1,064	2,163	2,234	2,306
Centres		-	-	220	-	188	188	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	120	57	57	69	3	3	-	-	-
Cemeteries/Crematoria	-	-	-	100	92	92	100	103	107
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	155	158	158	195	202	208
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	68	132	74	68	68	31	32	33
Indoor Facilities	-	68	132	74	68	68	31	32	33
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	104	54	60	283	214	214	206	213	220
Operational Buildings	104	54	60	283	214	214	206	213	220
Municipal Offices	104	54	60	283	214	214	206	213	220
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	-	-	20	4,311	4,367	4,367	3,417	3,530	3,643
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	20	4,311	4,367	4,367	3,417	3,530	3,643
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	20	4,311	4,367	4,367	3,417	3,530	3,643
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	40	460	460	477	493	509
Computer Equipment	-	-	-	40	460	460	477	493	509
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	454	543	213	648	547	547	297	307	317
Machinery and Equipment	454	543	213	648	547	547	297	307	317
Transport Assets	6,858	7,192	4,966	5,420	6,532	6,532	6,168	6,123	6,314
Transport Assets	6,858	7,192	4,966	5,420	6,532	6,532	6,168	6,123	6,314
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	12,919	13,272	9,247	18,444	19,538	19,538	18,169	18,520	19,108
R&M as a % of PPE & Investment Property		3.7%	3.9%	2.7%	3.9%	4.0%	4.0%	4.0%	4.0%	4.2%
R&M as % Operating Expenditure		8.3%	7.8%	5.6%	10.4%	10.5%	10.5%	11.1%	10.3%	10.3%

KZN227 Richmond - Supporting Table SA34d Depreciation by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		10,137	10,433	9,882	12,885	14,067	14,067	11,067	11,432	11,798
Roads Infrastructure		578	3,185	9,753	12,726	12,755	12,755	9,755	10,077	10,400
Roads		224	131	9,753	212	12,755	12,755	9,755	10,077	10,400
Road Structures		348	2,693	-	12,074	0	0	-	-	-
Road Furniture		6	361	0	441	(0)	(0)	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		112	129	128	158	888	888	888	918	947
Drainage Collection		66	129	128	158	888	888	888	918	947
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		45	(0)	-	-	-	-	-	-	-
Electrical Infrastructure		-	7,119	0	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	7,119	0	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		0	-	1	-	423	423	423	437	451
Landfill Sites		0	-	1	-	423	423	423	437	451
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		9,447	0	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		19	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		9,428	0	-	-	-	-	-	-	-
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		2,494	2,477	2,327	3,343	2,570	2,570	2,570	2,574	2,656
Community Facilities		1,568	1,563	2,327	1,909	2,570	2,570	2,570	2,574	2,656
Halls		79	592	-	716	(0)	(0)	-	-	-
Centres		99	15	2,316	19	2,317	2,317	2,317	2,394	2,471
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-

Fire/Ambulance Stations	0	0	–	1	0	0	–	–	–
Testing Stations	12	706	(0)	867	0	0	–	–	–
Museums	2	0	–	(3)	0	0	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	8	14	0	6	174	174	174	180	186
Cemeteries/Crematoria	173	28	(0)	34	(0)	(0)	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	8	0	20	0	0	–	–	–
Markets	1,159	91	0	112	(0)	(0)	–	–	–
Stalls	–	5	10	12	79	79	79	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	35	103	0	127	(0)	(0)	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	926	914	–	1,435	0	0	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	926	914	–	1,435	0	0	–	–	–
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	853	835	730	997	717	717	717	741	764
Operational Buildings	140	835	730	997	717	717	717	741	764
Municipal Offices	(13)	835	730	997	717	717	717	741	764
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	153	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	713	(0)	–	–	–	–	–	–	–
Staff Housing	713	(0)	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	113	156	250	367	335	335	282	291	301
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	113	156	250	367	335	335	282	291	301
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	113	156	250	367	335	335	282	291	301
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	607	248	–	394	51	51	51	53	54
Computer Equipment	607	248	–	394	51	51	51	53	54
Furniture and Office Equipment	391	1,013	1,170	1,264	1,399	1,399	1,358	1,397	1,442
Furniture and Office Equipment	391	1,013	1,170	1,264	1,399	1,399	1,358	1,397	1,442
Machinery and Equipment	504	496	412	784	417	417	417	430	444
Machinery and Equipment	504	496	412	784	417	417	417	430	444
Transport Assets	918	820	703	1,324	1,803	1,803	1,803	1,863	1,922
Transport Assets	918	820	703	1,324	1,803	1,803	1,803	1,863	1,922
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	16,015	16,478	15,473	21,358	21,358	21,358	18,265	18,780	19,381

KZN227 Richmond - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		11,478	6,345	17,802	10,363	7,902	7,902	4,377	5,029	5,164
Roads Infrastructure		11,478	-	3,066	5,057	2,654	2,654	4,377	5,029	5,164
Roads		11,478	-	3,066	5,057	2,654	2,654	4,377	5,029	5,164
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	6,345	14,736	5,306	5,249	5,249	-	-	-
Drainage Collection		-	6,345	14,736	5,306	5,249	5,249	-	-	-
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	1,538	128	2,216	-	-	-	-	-	-
Community Facilities	1,538	128	2,216	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	1,538	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	128	2,216	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-

<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	13,016	6,474	20,018	10,363	7,902	7,902	4,377	5,029	5,164
Upgrading of Existing Assets as % of total capex		24.4%	29.5%	81.3%	43.6%	20.8%	20.8%	18.0%	18.2%	18.2%
Upgrading of Existing Assets as % of deprecn"		81.3%	39.3%	129.4%	48.5%	37.0%	37.0%	24.0%	26.8%	26.6%

KZN227 Richmond - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive And Council		182	188	194	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-
Vote 3 - Housing		-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-
Vote 5 - Internal Audit		26	27	28	-	-	-	-
Vote 6 - Planning and Development		355	367	378	-	-	-	-
Vote 7 - Road Transport		23,797	27,026	27,762	-	-	-	-
Vote 8 - Sport and Recreation		-	-	-	-	-	-	-
Vote 9 - Waste Management		-	-	-	-	-	-	-
Vote 10 - Waste Water Management		-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>					-	-	-	-
Total Capital Expenditure		24,360	27,608	28,363	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive And Council		23,282	24,257	25,033	-	-	-	-
Vote 2 - Finance and administration		50,150	51,833	53,518	-	-	-	-
Vote 3 - Housing		603	623	643	-	-	-	-
Vote 4 - Community and Social Services		29,315	27,836	27,490	-	-	-	-
Vote 5 - Internal Audit		2,211	2,284	2,357	-	-	-	-
Vote 6 - Planning and Development		14,188	11,959	12,335	-	-	-	-
Vote 7 - Road Transport		47,269	53,812	55,620	-	-	-	-
Vote 8 - Sport and Recreation		4,862	5,023	5,184	-	-	-	-
Vote 9 - Waste Management		7,602	7,853	8,104	-	-	-	-
Vote 10 - Waste Water Management		524	541	558	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>					-	-	-	-
Total future operational costs		180,007	186,021	190,842	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		204,367	213,629	219,204	-	-	-	-

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)

Category	Sub-category	Item	Value	Unit	Notes
Agriculture	Crops	Wheat	1200	kg	
		Rice	800	kg	
		Corn	500	kg	
		Soybeans	300	kg	
		Vegetables	200	kg	
	Livestock	Cattle	10	head	
		Pigs	5	head	
		Sheep	20	head	
		Poultry	100	head	
		Beehives	5	hive	
Forestry	Timber	Oak	500	m³	
		Pine	300	m³	
		Bamboo	200	m³	
		Teak	100	m³	
		Other	50	m³	
	Non-timber	Gum	100	kg	
		Resin	50	kg	
		Medicinal plants	20	kg	
		Ornamental plants	10	kg	
		Seeds	5	kg	
Fishing	Fish	Salmon	100	kg	
		Trout	50	kg	
		Perch	30	kg	
		Carp	20	kg	
		Shrimp	10	kg	
	Shellfish	Oysters	50	kg	
		Clams	30	kg	
		Mussels	20	kg	
		Crabs	10	kg	
		Scallops	5	kg	
Manufacturing	Textiles	Cotton	100	kg	
		Wool	50	kg	
		Silk	20	kg	
		Flax	10	kg	
		Yarn	5	kg	
	Food processing	Flour	500	kg	
		Oil	200	kg	
		Sugar	100	kg	
		Alcohol	50	kg	
		Preserved food	20	kg	
Construction	Lumber	Plank	100	m³	
		Beam	50	m³	
		Board	20	m³	
		Roofing	10	m³	
		Other	5	m³	
	Brick/Block	Brick	1000	m³	
		Block	500	m³	
		Tile	200	m³	
		Stone	100	m³	
		Mortar	50	m³	
Transportation	Vehicles	Truck	10	unit	
		Bus	5	unit	
		Van	20	unit	
		Motorcycle	50	unit	
		Car	10	unit	
	Infrastructure	Road	100	m	
		Bridge	5	unit	
		Tunnel	2	unit	
		Canal	10	m	
		Dam	5	unit	
Energy	Renewable	Solar panel	100	m²	
		Wind turbine	5	unit	
		Hydro generator	2	unit	
		Geothermal	1	unit	
		Bioenergy	10	unit	
	Fossil fuel	Coal	1000	kg	
		Oil	500	kg	
		Natural gas	200	kg	
		Propane	100	kg	
		Butane	50	kg	
Miscellaneous	Tools	Hammer	100	unit	
		Saw	50	unit	
		Drill	20	unit	
		Shovel	10	unit	
		Pickaxe	5	unit	
	Other	Paint	100	kg	
		Adhesive	50	kg	
		Sealant	20	kg	
		Insulation	10	kg	
		Roofing	5	kg	

KZN227 Richmond - Supporting Table SA37 Projects delayed from previous financial year/s

[illegible]

References

List all projects with planned completion dates in current year that have been re-budged in the MTREF

Asset class as per table A9 and asset sub-class as per table SA34

GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.

