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6/1/2023 8:05:38 PM

Preparation Instructions

Municipality Name: EC442 Umzimvubu

CFO Name: Tinashe Fundira

Tel: 0392558500 **Fax:** 0392550167

E-Mail:

Budget for MTREF starting: 2023 **Budget Year:** 2023/24

Does this municipality have Entities? No

If YES: Identify type of report: Parent Municipality

LGDB Export

Name Votes & Sub-Votes

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Important documents which provide essential assistance

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	**Vote 1**	**Executive and Council**	
Vote 2 - Budget and Treasury	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Corporate Services	1.2	Special Programs Unit	1.2 - Special Programs Unit
Vote 4 - Infrastracture and Planning Department	1.3	Internal Audit Unit	1.3 - Internal Audit Unit
Vote 5 - Community Serives	1.4	IDP	1.4 - IDP
Vote 6 - Local Economic Development	1.5	Municipal Managers Office	1.5 - Municipal Managers Office
Vote 7 - Public Safety	1.6		1.6 -
Vote 8 - Waste Management	1.7		1.7 -
Vote 9 -	1.8		1.8 -
Vote 10 -	1.9		1.9 -
Vote 11 -	1.10		1.10 -
Vote 12 -	**Vote 2**	**Budget and Treasury**	
Vote 13 -	2.1	Budget and Treasury -CFO	2.1 - Budget and Treasury -CFO
Vote 14 -	2.2	Revenue and expenditure	2.2 - Revenue and expenditure
Vote 15 -	2.3	Budget, Reporting and Asset Management	2.3 - Budget, Reporting and Asset Management
	2.4	Supply Change Management	2.4 - Supply Change Management
	2.5		2.5 -
	2.6		2.6 -
	2.7		2.7 -
	2.8		2.8 -
	2.9		2.9 -
	2.10		2.10 -
	Vote 3	**Corporate Services**	
	3.1	Information Technology	3.1 - Information Technology
	3.2	Human Resources	3.2 - Human Resources
	3.3	Administration & Sound Governance	3.3 - Administration & Sound Governance
	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	**Infrastracture and Planning Department**	
	4.1	Infrastracture And Planning	4.1 - Infrastracture And Planning
	4.2	Roads and Streets PMU	4.2 - Roads and Streets PMU
	4.3		4.3 -
	4.4		4.4 -
	4.5		4.5 -
	4.6		4.6 -
	4.7		4.7 -
	4.8		4.8 -
	4.9		4.9 -
	4.10		4.10 -
	Vote 5	**Community Serives**	
	5.1	Social Services	5.1 - Social Services
	5.2	Parks	5.2 - Parks
	5.3	Community Halls	5.3 - Community Halls
	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	**Local Economic Development**	
	6.1	LED Section	6.1 - LED Section
	6.2		6.2 -
	6.3		6.3 -
	6.4		6.4 -
	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	**Public Safety**	
	7.1	Traffic Department	7.1 - Traffic Department
	7.2		7.2 -
	7.3		7.3 -
	7.4		7.4 -
	7.5		7.5 -
	7.6		7.6 -
	7.7		7.7 -
	7.8		7.8 -
	7.9		7.9 -
	7.10		7.10 -
	Vote 8	**Waste Management**	
	8.1	Soild Waste Management	8.1 - Soild Waste Management
	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		
	9.1		9.1 -
	9.2		9.2 -
	9.3		9.3 -
	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		
	10.1		10.1 -
	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 -

EC442 Umzimvubu - Contact Information

A. GENERAL INFORMATION

Municipality	**EC442 Umzimvubu**
Grade	Medium
Province	**EC EASTERN CAPE**
Web Address	www.umzimvubu.gov.za
e-mail Address	enquiries@umzimvubu.gov.za

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

B. CONTACT INFORMATION

Postal address:	
P.O. Box	P/Bag x 9020
City / Town	KwaBhaca
Postal Code	5090
Street address	
Building	
Street No. & Name	813 Main Street
City / Town	KwaBhaca
Postal Code	5090
General Contacts	
Telephone number	392558500
Fax number	392550167

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number		ID Number	7906061736089
Title	Cllr	Title	Ms
Name	Nkosomzi Nomnganga	Name	Phindiwe Buso
Telephone number	392558500	Telephone number	3925585
Cell number	823044682	Cell number	796698097
Fax number		Fax number	
E-mail address	Nomnganga.Nkosomzi@umzimvubu.gov.za	E-mail address	Buso.Phindiwe@umzimvubu.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	7310090640083	ID Number	9604265432088
Title	Cllr	Title	Mr
Name	Zukiswa Ndevu	Name	Avukile Nyangule
Telephone number	392558500	Telephone number	392558515
Cell number	824673853	Cell number	636815573
Fax number		Fax number	392550167
E-mail address	Ndevu.Zukiswa@umzimvubu.gov.za	E-mail address	Nyangule.Avukile@umzimvubu.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	7906275474089	ID Number	8112121143080
Title	Mr	Title	Ms
Name	Tobela Gladstone Nota	Name	Ncumisa Boyce

Telephone number	392558510	Telephone number	392558510
Cell number	825350638	Cell number	0833469311
Fax number	392550167	Fax number	392550167
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Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	830711 6209 181	ID Number	880101 1131 086
Title	Mr	Title	Ms
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Telephone number	0392558500	Telephone number	392558507
Cell number	765113754	Cell number	079 791 0415
Fax number	0392550167	Fax number	392550167
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Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number	8310085661085	ID Number	9003156477080
Title	Mr	Title	Mr
Name	Luthando Luzipho	Name	Masixole Kolisa
Telephone number	0392558570	Telephone number	0392558570
Cell number	0725873084	Cell number	0738840776
Fax number	0392550167	Fax number	0392550167
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Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	800718 5369 086
Title		Title	Mr
Name		Name	Lusapho Matshoba
Telephone number		Telephone number	0392558533
Cell number		Cell number	0714929319
Fax number		Fax number	0392550167
E-mail address		E-mail address	Matshoba.Lusapho@umzimvubu.gov.za
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	

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

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

EC442 Umzimvubu - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	16,729	17,733	50,086	96,597	48,597	48,597	48,597	46,803	48,675	50,622
Service charges	1,097	1,210	1,217	1,200	1,200	1,200	1,200	1,298	1,350	1,404
Investment revenue	7,333	3,882	4,323	10,117	10,117	10,117	10,117	10,200	10,608	11,032
Transfer and subsidies - Operational	223,551	280,218	247,598	267,807	282,396	282,396	282,396	281,594	292,630	304,108
Other own revenue	24,976	16,198	14,829	38,806	39,306	39,306	39,306	45,759	47,589	49,493
Total Revenue (excluding capital transfers and contributions)	273,685	319,242	318,051	414,527	381,616	381,616	381,616	385,653	400,852	416,658
Employee costs	73,620	79,539	83,176	86,576	87,576	87,576	87,576	90,059	93,668	97,421
Remuneration of councillors	20,060	20,077	20,745	22,426	21,526	21,526	21,526	23,323	24,256	25,226
Depreciation and amortisation	124,088	119,345	81,886	80,058	64,669	64,669	64,669	80,696	31,639	33,124
Interest	–	320	724	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	7,442	6,134	6,890	7,399	12,672	12,672	12,672	9,016	9,376	9,751
Transfers and subsidies	6,270	5,527	89,228	7,668	52,181	52,181	52,181	25,660	26,686	27,753
Other expenditure	121,291	118,495	153,962	180,579	202,927	202,927	202,927	236,134	197,639	205,546
Total Expenditure	352,772	349,438	436,611	384,706	441,551	441,551	441,551	464,887	383,264	398,822
Surplus/(Deficit)	(79,087)	(30,196)	(118,560)	29,822	(59,934)	(59,934)	(59,934)	(79,234)	17,588	17,836
Transfers and subsidies - capital (monetary allocations)	72,277	105,238	95,887	80,786	80,786	80,786	80,786	211,781	88,270	89,560
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(6,809)	75,042	(22,673)	110,608	20,852	20,852	20,852	132,547	105,858	107,397
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(6,809)	75,042	(22,673)	110,608	20,852	20,852	20,852	132,547	105,858	107,397
Capital expenditure & funds sources										
Capital expenditure	836,820	909,172	145,576	250,249	229,120	229,120	229,120	314,687	82,147	85,432
Transfers recognised - capital	151,642	157,413	29,733	135,004	94,996	94,996	94,996	224,955	525	546
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	74,586	109,708	102,527	115,245	134,124	134,124	134,124	89,732	81,621	84,886
Total sources of capital funds	226,228	267,121	132,259	250,249	229,120	229,120	229,120	314,687	82,147	85,432
Financial position										
Total current assets	134,124	163,720	153,478	112,065	82,841	82,841	82,841	395,238	494,743	776,553
Total non current assets	926,029	974,576	960,909	1,044,111	1,038,389	1,038,389	1,038,389	1,107,911	1,180,288	1,201,097
Total current liabilities	49,289	51,019	47,011	31,752	72,660	72,660	72,660	356,785	413,717	484,831
Total non current liabilities	7,294	8,140	10,678	6,884	6,884	6,884	6,884	6,884	6,884	6,884
Community wealth/Equity	1,010,379	1,077,389	1,061,168	1,117,540	1,041,686	1,041,686	1,041,686	1,139,479	1,254,429	1,485,935
Cash flows										
Net cash from (used) operating	986,526	1,110,703	874,767	195,558	132,038	132,038	132,038	292,385	150,577	152,824
Net cash from (used) investing	(116,696)	(183,000)	(159,615)	(250,249)	(228,870)	(228,870)	(228,870)	(77,104)	(43,528)	(45,269)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	959,414	927,703	839,768	83,772	41,632	41,632	41,632	353,744	460,793	568,347
Cash backing/surplus reconciliation										
Cash and investments available	99,390	124,616	100,687	82,942	40,802	40,802	40,802	353,344	389,711	607,096
Application of cash and investments	58,366	16,186	23,554	(16,667)	28,676	28,676	28,676	313,725	325,366	350,410
Balance - surplus (shortfall)	41,024	108,430	77,132	99,609	12,125	12,125	12,125	39,619	64,344	256,687
Asset management										
Asset register summary (WDV)	800,791	795,344	727,290	29,413	23,914	23,914		(16,065)	25,429	14,122
Depreciation	111,003	110,315	74,477	80,058	64,669	64,669		80,696	31,639	33,124
Renewal and Upgrading of Existing Assets	122,326	139,525	70,046	115,572	76,977	76,977		10,019	7,300	7,592
Repairs and Maintenance	5,173	6,068	9,109	17,954	31,845	31,845		67,771	25,566	26,589
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–		–	–	–
Revenue cost of free services provided	–	–	–	–	1,549	1,549		–	–	–
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

EC442 Umzimvubu - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Governance and administration		**252,777**	**305,549**	**300,722**	**396,944**	**359,832**	**359,832**	**368,348**	**383,013**	**398,265**
Executive and council		–	–	–	–	–	–	–	–	–
Finance and administration		252,777	305,549	300,722	396,944	359,832	359,832	368,348	383,013	398,265
Internal audit		–	–	–	–	–	–	–	–	–
Community and public safety		**14,423**	**7,664**	**7,718**	**11,232**	**11,232**	**11,232**	**11,871**	**12,345**	**12,839**
Community and social services		120	144	176	–	–	–	–	–	–
Sport and recreation		540	3	5	–	–	–	–	–	–
Public safety		13,762	7,517	7,537	11,232	11,232	11,232	11,871	12,345	12,839
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**74,396**	**106,607**	**96,618**	**81,688**	**81,688**	**81,688**	**212,251**	**88,758**	**90,069**
Planning and development		70,366	78,503	83,350	53,688	53,688	53,688	212,251	88,758	90,069
Road transport		4,029	28,104	13,268	28,000	28,000	28,000	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**4,367**	**4,661**	**8,880**	**5,450**	**9,650**	**9,650**	**4,965**	**5,005**	**5,046**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		4,367	4,661	8,880	5,450	9,650	9,650	4,965	5,005	5,046
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Revenue - Functional	2	**345,962**	**424,480**	**413,938**	**495,313**	**462,402**	**462,402**	**597,434**	**489,121**	**506,219**
Expenditure - Functional										
Governance and administration		**262,596**	**193,640**	**162,566**	**257,469**	**199,108**	**199,108**	**207,986**	**215,533**	**224,271**
Executive and council		35,787	36,942	44,370	49,210	50,153	50,153	55,764	57,995	60,315
Finance and administration		220,353	154,337	115,474	201,092	142,232	142,232	144,695	149,711	155,816
Internal audit		6,456	2,361	2,722	7,167	6,723	6,723	7,526	7,827	8,140
Community and public safety		**29,296**	**28,893**	**35,798**	**36,415**	**36,222**	**36,222**	**48,594**	**50,538**	**52,559**
Community and social services		–	–	–	3	3	3	3	3	3
Sport and recreation		–	0	–	50	50	50	102	106	110
Public safety		29,296	28,893	35,798	36,363	36,169	36,169	48,490	50,429	52,446
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
Economic and environmental services		**36,476**	**35,478**	**124,577**	**55,326**	**99,495**	**99,495**	**102,523**	**61,715**	**64,190**
Planning and development		33,214	32,297	117,852	42,330	74,259	74,259	46,225	48,080	50,010
Road transport		3,262	3,181	6,725	12,996	25,236	25,236	56,298	13,635	14,180
Environmental protection		–	–	–	–	–	–	–	–	–
Trading services		**24,403**	**91,428**	**113,670**	**35,495**	**106,726**	**106,726**	**105,784**	**55,478**	**57,801**
Energy sources		–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		24,403	91,428	113,670	35,495	106,726	106,726	105,784	55,478	57,801
Other	4	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Expenditure - Functional	3	**352,772**	**349,438**	**436,611**	**384,706**	**441,551**	**441,551**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) for the year		**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Municipal governance and administration		**252,777**	**305,549**	**300,722**	**396,944**	**359,832**	**359,832**	**368,348**	**383,013**	**398,265**
Executive and council		–	–	–	–	–	–	–	–	–
Mayor and Council		–	–	–	–	–	–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		–	–	–	–	–	–	–	–	–
Finance and administration		252,777	305,549	300,722	396,944	359,832	359,832	368,348	383,013	398,265
Administrative and Corporate Support		1,429	661	1,313	–	–	–	–	–	–
Asset Management		–	–	–	–	–	–	–	–	–
Finance		251,207	304,766	299,221	396,833	359,332	359,332	368,348	383,013	398,265
Fleet Management		–	–	–	–	–	–	–	–	–
Human Resources		141	120	189	111	500	500	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Legal Services		–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination		–	2	(1)	–	–	–	–	–	–
Property Services		–	–	–	–	–	–	–	–	–
Risk Management		–	–	–	–	–	–	–	–	–
Security Services		–	–	–	–	–	–	–	–	–
Supply Chain Management		–	–	–	–	–	–	–	–	–
Valuation Service		–	–	–	–	–	–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–
Governance Function		–	–	–	–	–	–	–	–	–
Community and public safety		**14,423**	**7,664**	**7,718**	**11,232**	**11,232**	**11,232**	**11,871**	**12,345**	**12,839**
Community and social services		**120**	**144**	**176**	**–**	**–**	**–**	**–**	**–**	**–**
Aged Care		–	–	–	–	–	–	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–
Animal Care and Diseases		–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–	–	–	–	–	–	–	–
Child Care Facilities		–	–	–	–	–	–	–	–	–
Community Halls and Facilities		120	144	176	–	–	–	–	–	–
Consumer Protection		–	–	–	–	–	–	–	–	–
Cultural Matters		–	–	–	–	–	–	–	–	–
Disaster Management		–	–	–	–	–	–	–	–	–
Education		–	–	–	–	–	–	–	–	–
Indigenous and Customary Law		–	–	–	–	–	–	–	–	–
Industrial Promotion		–	–	–	–	–	–	–	–	–
Language Policy		–	–	–	–	–	–	–	–	–
Libraries and Archives		–	–	–	–	–	–	–	–	–
Literacy Programmes		–	–	–	–	–	–	–	–	–
Media Services		–	–	–	–	–	–	–	–	–
Museums and Art Galleries		–	–	–	–	–	–	–	–	–
Population Development		–	–	–	–	–	–	–	–	–
Provincial Cultural Matters		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Zoo's		–	–	–	–	–	–	–	–	–
Sport and recreation		**540**	**3**	**5**	**–**	**–**	**–**	**–**	**–**	**–**
Beaches and Jetties		–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)		540	3	5	–	–	–	–	–	–
Recreational Facilities		–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums		–	–	–	–	–	–	–	–	–
Public safety		**13,762**	**7,517**	**7,537**	**11,232**	**11,232**	**11,232**	**11,871**	**12,345**	**12,839**
Civil Defence		–	–	–	–	–	–	–	–	–
Cleansing		–	–	–	–	–	–	–	–	–
Control of Public Nuisances		–	–	–	–	–	–	–	–	–
Fencing and Fences		–	–	–	–	–	–	–	–	–
Fire Fighting and Protection		–	–	–	–	–	–	–	–	–
Licensing and Control of Animals		–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control		13,762	7,517	7,537	11,232	11,232	11,232	11,871	12,345	12,839
Pounds		–	–	–	–	–	–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–	–	–	–	–	–	–	–
Health Services		–	–	–	–	–	–	–	–	–
Laboratory Services		–	–	–	–	–	–	–	–	–
Food Control		–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases		–	–	–	–	–	–	–	–	–
Vector Control		–	–	–	–	–	–	–	–	–
Chemical Safety		–	–	–	–	–	–	–	–	–

Economic and environmental services		**74,396**	**106,607**	**96,618**	**81,688**	**81,688**	**81,688**	**212,251**	**88,758**	**90,069**
Planning and development		**70,366**	**78,503**	**83,350**	**53,688**	**53,688**	**53,688**	**212,251**	**88,758**	**90,069**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		295	159	127	460	460	460	–	–	–
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		617	623	367	441	441	441	139,834	489	508
Project Management Unit		69,454	77,720	82,855	52,786	52,786	52,786	72,417	88,270	89,560
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**4,029**	**28,104**	**13,268**	**28,000**	**28,000**	**28,000**	**–**	**–**	**–**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		4,029	28,104	13,268	28,000	28,000	28,000	–	–	–
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**4,367**	**4,661**	**8,880**	**5,450**	**9,650**	**9,650**	**4,965**	**5,005**	**5,046**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity		–	–	–	–	–	–	–	–	–
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**4,367**	**4,661**	**8,880**	**5,450**	**9,650**	**9,650**	**4,965**	**5,005**	**5,046**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		4,367	4,661	8,880	5,450	9,650	9,650	4,965	5,005	5,046
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Revenue - Functional	2	**345,962**	**424,480**	**413,938**	**495,313**	**462,402**	**462,402**	**597,434**	**489,121**	**506,219**

Expenditure - Functional									
Municipal governance and administration	**262,596**	**193,640**	**162,566**	**257,469**	**199,108**	**199,108**	**207,986**	**215,533**	**224,271**
Executive and council	35,787	36,942	44,370	49,210	50,153	50,153	55,764	57,995	60,315
Mayor and Council	28,965	28,404	32,864	35,120	35,977	35,977	39,283	40,855	42,489
Municipal Manager, Town Secretary and Chief Executive	6,822	8,537	11,506	14,090	14,177	14,177	16,481	17,140	17,826
Finance and administration	220,353	154,337	115,474	201,092	142,232	142,232	144,695	149,711	155,816
Administrative and Corporate Support	9,192	10,519	12,565	19,939	21,994	21,994	22,699	23,607	24,551
Asset Management	–	–	–	–	–	–	–	–	–
Finance	178,912	103,775	67,958	133,401	73,191	73,191	79,638	82,052	85,450
Fleet Management	–	–	–	–	–	–	–	–	–
Human Resources	9,103	11,910	12,083	13,892	13,744	13,744	13,695	14,243	14,813
Information Technology	3,633	3,346	2,963	4,666	4,116	4,116	4,284	4,455	4,634
Legal Services	–	–	–	–	–	–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-ordination	16,365	21,350	17,249	26,340	26,333	26,333	21,424	22,281	23,173
Property Services	–	–	–	–	–	–	–	–	–
Risk Management	–	–	–	–	–	–	–	–	–
Security Services	–	–	–	–	–	–	–	–	–
Supply Chain Management	3,149	3,436	2,656	2,855	2,855	2,855	2,955	3,073	3,196
Valuation Service	–	–	–	–	–	–	–	–	–
Internal audit	6,456	2,361	2,722	7,167	6,723	6,723	7,526	7,827	8,140
Governance Function	6,456	2,361	2,722	7,167	6,723	6,723	7,526	7,827	8,140
Community and public safety	**29,296**	**28,893**	**35,798**	**36,415**	**36,222**	**36,222**	**48,594**	**50,538**	**52,559**
Community and social services	**–**	**–**	**–**	**3**	**3**	**3**	**3**	**3**	**3**
Aged Care	–	–	–	–	–	–	–	–	–
Agricultural	–	–	–	–	–	–	–	–	–
Animal Care and Diseases	–	–	–	–	–	–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	–	–	–	–	–	–	–	–	–
Child Care Facilities	–	–	–	–	–	–	–	–	–
Community Halls and Facilities	–	–	–	3	3	3	3	3	3
Consumer Protection	–	–	–	–	–	–	–	–	–
Cultural Matters	–	–	–	–	–	–	–	–	–
Disaster Management	–	–	–	–	–	–	–	–	–
Education	–	–	–	–	–	–	–	–	–
Indigenous and Customary Law	–	–	–	–	–	–	–	–	–
Industrial Promotion	–	–	–	–	–	–	–	–	–
Language Policy	–	–	–	–	–	–	–	–	–
Libraries and Archives	–	–	–	–	–	–	–	–	–
Literacy Programmes	–	–	–	–	–	–	–	–	–
Media Services	–	–	–	–	–	–	–	–	–
Museums and Art Galleries	–	–	–	–	–	–	–	–	–
Population Development	–	–	–	–	–	–	–	–	–
Provincial Cultural Matters	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Zoo's	–	–	–	–	–	–	–	–	–
Sport and recreation	**–**	**0**	**–**	**50**	**50**	**50**	**102**	**106**	**110**
Beaches and Jetties	–	–	–	–	–	–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–	–	–	–	–	–	–	–
Community Parks (including Nurseries)	–	0	–	50	50	50	102	106	110
Recreational Facilities	–	–	–	–	–	–	–	–	–
Sports Grounds and Stadiums	–	–	–	–	–	–	–	–	–
Public safety	**29,296**	**28,893**	**35,798**	**36,363**	**36,169**	**36,169**	**48,490**	**50,429**	**52,446**
Civil Defence	–	–	–	–	–	–	–	–	–
Cleansing	–	–	–	–	–	–	–	–	–
Control of Public Nuisances	–	–	–	–	–	–	–	–	–
Fencing and Fences	–	–	–	–	–	–	–	–	–
Fire Fighting and Protection	–	–	–	–	–	–	–	–	–
Licensing and Control of Animals	–	–	–	–	–	–	–	–	–
Police Forces, Traffic and Street Parking Control	29,296	28,893	35,798	36,363	36,169	36,169	48,490	50,429	52,446
Pounds	–	–	–	–	–	–	–	–	–
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing	–	–	–	–	–	–	–	–	–
Informal Settlements	–	–	–	–	–	–	–	–	–
Health	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance	–	–	–	–	–	–	–	–	–
Health Services	–	–	–	–	–	–	–	–	–
Laboratory Services	–	–	–	–	–	–	–	–	–
Food Control	–	–	–	–	–	–	–	–	–
Health Surveillance and Prevention of Communicable Diseases	–	–	–	–	–	–	–	–	–
Vector Control	–	–	–	–	–	–	–	–	–
Chemical Safety	–	–	–	–	–	–	–	–	–

Economic and environmental services		**36,476**	**35,478**	**124,577**	**55,326**	**99,495**	**99,495**	**102,523**	**61,715**	**64,190**
Planning and development		**33,214**	**32,297**	**117,852**	**42,330**	**74,259**	**74,259**	**46,225**	**48,080**	**50,010**
Billboards		–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		16,649	17,473	23,762	24,289	25,904	25,904	28,308	29,446	30,631
Central City Improvement District		–	–	–	–	–	–	–	–	–
Development Facilitation		–	–	–	–	–	–	–	–	–
Economic Development/Planning		–	–	–	–	–	–	–	–	–
Regional Planning and Development		–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City		9,560	8,016	10,119	11,856	12,170	12,170	11,537	11,998	12,478
Project Management Unit		7,005	6,808	83,972	6,185	36,185	36,185	6,380	6,635	6,901
Provincial Planning		–	–	–	–	–	–	–	–	–
Support to Local Municipalities		–	–	–	–	–	–	–	–	–
Road transport		**3,262**	**3,181**	**6,725**	**12,996**	**25,236**	**25,236**	**56,298**	**13,635**	**14,180**
Public Transport		–	–	–	–	–	–	–	–	–
Road and Traffic Regulation		–	–	–	–	–	–	–	–	–
Roads		3,262	3,181	6,725	12,996	25,236	25,236	56,298	13,635	14,180
Taxi Ranks		–	–	–	–	–	–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–	–	–	–	–	–	–	–
Coastal Protection		–	–	–	–	–	–	–	–	–
Indigenous Forests		–	–	–	–	–	–	–	–	–
Nature Conservation		–	–	–	–	–	–	–	–	–
Pollution Control		–	–	–	–	–	–	–	–	–
Soil Conservation		–	–	–	–	–	–	–	–	–
Trading services		**24,403**	**91,428**	**113,670**	**35,495**	**106,726**	**106,726**	**105,784**	**55,478**	**57,801**
Energy sources		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Electricity		–	–	–	–	–	–	–	–	–
Street Lighting and Signal Systems		–	–	–	–	–	–	–	–	–
Nonelectric Energy		–	–	–	–	–	–	–	–	–
Water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Water Treatment		–	–	–	–	–	–	–	–	–
Water Distribution		–	–	–	–	–	–	–	–	–
Water Storage		–	–	–	–	–	–	–	–	–
Waste water management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Toilets		–	–	–	–	–	–	–	–	–
Sewerage		–	–	–	–	–	–	–	–	–
Storm Water Management		–	–	–	–	–	–	–	–	–
Waste Water Treatment		–	–	–	–	–	–	–	–	–
Waste management		**24,403**	**91,428**	**113,670**	**35,495**	**106,726**	**106,726**	**105,784**	**55,478**	**57,801**
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–	–	–	–	–	–	–	–
Solid Waste Removal		24,403	91,428	113,670	35,495	106,726	106,726	105,784	55,478	57,801
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		–	–	–	–	–	–	–	–	–
Total Expenditure - Functional	3	**352,772**	**349,438**	**436,611**	**384,706**	**441,551**	**441,551**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) for the year		**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Council		–	2	(1)	–	–	–	–	–	–
Vote 2 - Budget and Treasury		251,207	304,766	299,221	396,833	359,332	359,332	368,348	383,013	398,265
Vote 3 - Corporate Services		1,570	781	1,502	111	500	500	–	–	–
Vote 4 - Infrastracture and Planning Department		74,101	106,448	96,491	81,227	81,227	81,227	212,251	88,758	90,069
Vote 5 - Community Serives		661	147	181	–	–	–	–	–	–
Vote 6 - Local Economic Development		295	159	127	460	460	460	–	–	–
Vote 7 - Public Safety		13,762	7,517	7,537	11,232	11,232	11,232	11,871	12,345	12,839
Vote 8 - Waste Management		4,367	4,661	8,880	5,450	9,650	9,650	4,965	5,005	5,046
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**345,962**	**424,480**	**413,938**	**495,313**	**462,402**	**462,402**	**597,434**	**489,121**	**506,219**
Expenditure by Vote ***to be appropriated***	1									
Vote 1 - Executive and Council		58,607	60,653	64,340	82,717	83,209	83,209	84,715	88,103	91,627
Vote 2 - Budget and Treasury		182,061	107,212	70,614	136,256	76,046	76,046	82,593	85,125	88,646
Vote 3 - Corporate Services		21,928	25,775	27,612	38,496	39,853	39,853	40,678	42,305	43,997
Vote 4 - Infrastracture and Planning Department		19,828	18,005	100,815	31,037	73,591	73,591	74,215	32,269	33,559
Vote 5 - Community Serives		–	0	–	52	52	52	105	109	113
Vote 6 - Local Economic Development		16,649	17,473	23,762	24,289	25,904	25,904	28,308	29,446	30,631
Vote 7 - Public Safety		29,296	28,893	35,798	36,363	36,169	36,169	48,490	50,429	52,446
Vote 8 - Waste Management		24,403	91,428	113,670	35,495	106,726	106,726	105,784	55,478	57,801
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	**352,772**	**349,438**	**436,611**	**384,706**	**441,551**	**441,551**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) for the year	2	**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote	1									
Vote 1 - Executive and Council		**–**	**2**	**(1)**	**–**	**–**	**–**	**–**	**–**	**–**
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–
1.2 - Special Programs Unit		–	2	(1)	–	–	–	–	–	–
1.3 - Internal Audit Unit		–	–	–	–	–	–	–	–	–
1.4 - IDP		–	–	–	–	–	–	–	–	–
1.5 - Municipal Managers Office		–	–	–	–	–	–	–	–	–
1.6 -		–	–	–	–	–	–	–	–	–
1.7 -		–	–	–	–	–	–	–	–	–
1.8 -		–	–	–	–	–	–	–	–	–
1.9 -		–	–	–	–	–	–	–	–	–
1.10 -		–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		**251,207**	**304,766**	**299,221**	**396,833**	**359,332**	**359,332**	**368,348**	**383,013**	**398,265**
2.1 - Budget and Treasury -CFO		–	–	–	–	–	–	–	–	–
2.2 - Revenue and expenditure		251,207	304,766	299,221	396,833	359,332	359,332	368,348	383,013	398,265
2.3 - Budget, Reporting and Asset Management		–	–	–	–	–	–	–	–	–
2.4 - Supply Change Management		–	–	–	–	–	–	–	–	–
2.5 -		–	–	–	–	–	–	–	–	–
2.6 -		–	–	–	–	–	–	–	–	–
2.7 -		–	–	–	–	–	–	–	–	–
2.8 -		–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**1,570**	**781**	**1,502**	**111**	**500**	**500**	**–**	**–**	**–**
3.1 - Information Technology		–	–	–	–	–	–	–	–	–
3.2 - Human Resources		141	120	189	111	500	500	–	–	–
3.3 - Administration & Sound Governance		1,429	661	1,313	–	–	–	–	–	–
3.4 -		–	–	–	–	–	–	–	–	–
3.5 -		–	–	–	–	–	–	–	–	–
3.6 -		–	–	–	–	–	–	–	–	–
3.7 -		–	–	–	–	–	–	–	–	–
3.8 -		–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–
Vote 4 - Infrastracture and Planning Department		**74,101**	**106,448**	**96,491**	**81,227**	**81,227**	**81,227**	**212,251**	**88,758**	**90,069**
4.1 - Infrastracture And Planning		617	623	367	441	441	441	139,834	489	508
4.2 - Roads and Streets PMU		73,484	105,824	96,124	80,786	80,786	80,786	72,417	88,270	89,560
4.3 -		–	–	–	–	–	–	–	–	–
4.4 -		–	–	–	–	–	–	–	–	–
4.5 -		–	–	–	–	–	–	–	–	–
4.6 -		–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		**661**	**147**	**181**	**–**	**–**	**–**	**–**	**–**	**–**
5.1 - Social Services		–	–	–	–	–	–	–	–	–
5.2 - Parks		540	3	5	–	–	–	–	–	–
5.3 - Community Halls		120	144	176	–	–	–	–	–	–
5.4 -		–	–	–	–	–	–	–	–	–
5.5 -		–	–	–	–	–	–	–	–	–
5.6 -		–	–	–	–	–	–	–	–	–
5.7 -		–	–	–	–	–	–	–	–	–
5.8 -		–	–	–	–	–	–	–	–	–
5.9 -		–	–	–	–	–	–	–	–	–
5.10 -		–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		**295**	**159**	**127**	**460**	**460**	**460**	**–**	**–**	**–**
6.1 - LED Section		295	159	127	460	460	460	–	–	–
6.2 -		–	–	–	–	–	–	–	–	–
6.3 -		–	–	–	–	–	–	–	–	–
6.4 -		–	–	–	–	–	–	–	–	–
6.5 -		–	–	–	–	–	–	–	–	–
6.6 -		–	–	–	–	–	–	–	–	–
6.7 -		–	–	–	–	–	–	–	–	–
6.8 -		–	–	–	–	–	–	–	–	–
6.9 -		–	–	–	–	–	–	–	–	–
6.10 -		–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		**13,762**	**7,517**	**7,537**	**11,232**	**11,232**	**11,232**	**11,871**	**12,345**	**12,839**
7.1 - Traffic Department		13,762	7,517	7,537	11,232	11,232	11,232	11,871	12,345	12,839
7.2 -		–	–	–	–	–	–	–	–	–
7.3 -		–	–	–	–	–	–	–	–	–
7.4 -		–	–	–	–	–	–	–	–	–
7.5 -		–	–	–	–	–	–	–	–	–
7.6 -		–	–	–	–	–	–	–	–	–
7.7 -		–	–	–	–	–	–	–	–	–
7.8 -		–	–	–	–	–	–	–	–	–
7.9 -		–	–	–	–	–	–	–	–	–
7.10 -		–	–	–	–	–	–	–	–	–
Vote 8 - Waste Management		**4,367**	**4,661**	**8,880**	**5,450**	**9,650**	**9,650**	**4,965**	**5,005**	**5,046**
8.1 - Soild Waste Management		4,367	4,661	8,880	5,450	9,650	9,650	4,965	5,005	5,046
8.2 -		–	–	–	–	–	–	–	–	–
8.3 -		–	–	–	–	–	–	–	–	–
8.4 -		–	–	–	–	–	–	–	–	–
8.5 -		–	–	–	–	–	–	–	–	–
8.6 -		–	–	–	–	–	–	–	–	–
8.7 -		–	–	–	–	–	–	–	–	–
8.8 -		–	–	–	–	–	–	–	–	–
8.9 -		–	–	–	–	–	–	–	–	–

EC442 Umzimvubu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
8.10 -		–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–
9.1 -		–	–	–	–	–	–	–	–	–
9.2 -		–	–	–	–	–	–	–	–	–
9.3 -		–	–	–	–	–	–	–	–	–
9.4 -		–	–	–	–	–	–	–	–	–
9.5 -		–	–	–	–	–	–	–	–	–
9.6 -		–	–	–	–	–	–	–	–	–
9.7 -		–	–	–	–	–	–	–	–	–
9.8 -		–	–	–	–	–	–	–	–	–
9.9 -		–	–	–	–	–	–	–	–	–
9.10 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
10.1 -		–	–	–	–	–	–	–	–	–
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	**345,962**	**424,480**	**413,938**	**495,313**	**462,402**	**462,402**	**597,434**	**489,121**	**506,219**

EC442 Umzimvubu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Expenditure by Vote	1									
Vote 1 - Executive and Council		**58,607**	**60,653**	**64,340**	**82,717**	**83,209**	**83,209**	**84,715**	**88,103**	**91,627**
1.1 - Mayor and Council		28,965	28,404	32,864	35,120	35,977	35,977	39,283	40,855	42,489
1.2 - Special Programs Unit		16,365	21,350	17,249	26,340	26,333	26,333	21,424	22,281	23,173
1.3 - Internal Audit Unit		6,456	2,361	2,722	7,167	6,723	6,723	7,526	7,827	8,140
1.4 - IDP		–	–	–	–	–	–	–	–	–
1.5 - Municipal Managers Office		6,822	8,537	11,506	14,090	14,177	14,177	16,481	17,140	17,826
1.6 -		–	–	–	–	–	–	–	–	–
1.7 -		–	–	–	–	–	–	–	–	–
1.8 -		–	–	–	–	–	–	–	–	–
1.9 -		–	–	–	–	–	–	–	–	–
1.10 -		–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		**182,061**	**107,212**	**70,614**	**136,256**	**76,046**	**76,046**	**82,593**	**85,125**	**88,646**
2.1 - Budget and Treasury -CFO		178,557	90,571	54,238	122,484	62,804	62,804	69,255	71,253	74,220
2.2 - Revenue and expenditure		(1,515)	11,464	10,052	8,347	7,817	7,817	8,680	9,027	9,388
2.3 - Budget, Reporting and Asset Management		1,870	1,740	3,667	2,570	2,570	2,570	1,703	1,772	1,842
2.4 - Supply Change Management		3,149	3,436	2,656	2,855	2,855	2,855	2,955	3,073	3,196
2.5 -		–	–	–	–	–	–	–	–	–
2.6 -		–	–	–	–	–	–	–	–	–
2.7 -		–	–	–	–	–	–	–	–	–
2.8 -		–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**21,928**	**25,775**	**27,612**	**38,496**	**39,853**	**39,853**	**40,678**	**42,305**	**43,997**
3.1 - Information Technology		3,633	3,346	2,963	4,666	4,116	4,116	4,284	4,455	4,634
3.2 - Human Resources		9,103	11,910	12,083	13,892	13,744	13,744	13,695	14,243	14,813
3.3 - Administration & Sound Governance		9,192	10,519	12,565	19,939	21,994	21,994	22,699	23,607	24,551
3.4 -		–	–	–	–	–	–	–	–	–
3.5 -		–	–	–	–	–	–	–	–	–
3.6 -		–	–	–	–	–	–	–	–	–
3.7 -		–	–	–	–	–	–	–	–	–
3.8 -		–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–
Vote 4 - Infrastructure and Planning Department		**19,828**	**18,005**	**100,815**	**31,037**	**73,591**	**73,591**	**74,215**	**32,269**	**33,559**
4.1 - Infrastracture And Planning		9,560	8,016	10,119	11,856	12,170	12,170	11,537	11,998	12,478
4.2 - Roads and Streets PMU		10,267	9,989	90,696	19,181	61,421	61,421	62,678	20,270	21,081
4.3 -		–	–	–	–	–	–	–	–	–
4.4 -		–	–	–	–	–	–	–	–	–
4.5 -		–	–	–	–	–	–	–	–	–
4.6 -		–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		**–**	**0**	**–**	**52**	**52**	**52**	**105**	**109**	**113**
5.1 - Social Services		–	–	–	–	–	–	–	–	–
5.2 - Parks		–	0	–	50	50	50	102	106	110
5.3 - Community Halls		–	–	–	3	3	3	3	3	3
5.4 -		–	–	–	–	–	–	–	–	–
5.5 -		–	–	–	–	–	–	–	–	–
5.6 -		–	–	–	–	–	–	–	–	–
5.7 -		–	–	–	–	–	–	–	–	–
5.8 -		–	–	–	–	–	–	–	–	–
5.9 -		–	–	–	–	–	–	–	–	–
5.10 -		–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		**16,649**	**17,473**	**23,762**	**24,289**	**25,904**	**25,904**	**28,308**	**29,446**	**30,631**
6.1 - LED Section		16,649	17,473	23,762	24,289	25,904	25,904	28,308	29,446	30,631
6.2 -		–	–	–	–	–	–	–	–	–
6.3 -		–	–	–	–	–	–	–	–	–
6.4 -		–	–	–	–	–	–	–	–	–
6.5 -		–	–	–	–	–	–	–	–	–
6.6 -		–	–	–	–	–	–	–	–	–
6.7 -		–	–	–	–	–	–	–	–	–
6.8 -		–	–	–	–	–	–	–	–	–
6.9 -		–	–	–	–	–	–	–	–	–
6.10 -		–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		**29,296**	**28,893**	**35,798**	**36,363**	**36,169**	**36,169**	**48,490**	**50,429**	**52,446**
7.1 - Traffic Department		29,296	28,893	35,798	36,363	36,169	36,169	48,490	50,429	52,446
7.2 -		–	–	–	–	–	–	–	–	–
7.3 -		–	–	–	–	–	–	–	–	–
7.4 -		–	–	–	–	–	–	–	–	–
7.5 -		–	–	–	–	–	–	–	–	–
7.6 -		–	–	–	–	–	–	–	–	–
7.7 -		–	–	–	–	–	–	–	–	–
7.8 -		–	–	–	–	–	–	–	–	–
7.9 -		–	–	–	–	–	–	–	–	–
7.10 -		–	–	–	–	–	–	–	–	–
Vote 8 - Waste Management		**24,403**	**91,428**	**113,670**	**35,495**	**106,726**	**106,726**	**105,784**	**55,478**	**57,801**
8.1 - Soild Waste Management		24,403	91,428	113,670	35,495	106,726	106,726	105,784	55,478	57,801
8.2 -		–	–	–	–	–	–	–	–	–
8.3 -		–	–	–	–	–	–	–	–	–
8.4 -		–	–	–	–	–	–	–	–	–
8.5 -		–	–	–	–	–	–	–	–	–
8.6 -		–	–	–	–	–	–	–	–	–
8.7 -		–	–	–	–	–	–	–	–	–
8.8 -		–	–	–	–	–	–	–	–	–

EC442 Umzimvubu - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
8.9 -		–	–	–	–	–	–	–	–	–
8.10 -		–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–
9.1 -		–	–	–	–	–	–	–	–	–
9.2 -		–	–	–	–	–	–	–	–	–
9.3 -		–	–	–	–	–	–	–	–	–
9.4 -		–	–	–	–	–	–	–	–	–
9.5 -		–	–	–	–	–	–	–	–	–
9.6 -		–	–	–	–	–	–	–	–	–
9.7 -		–	–	–	–	–	–	–	–	–
9.8 -		–	–	–	–	–	–	–	–	–
9.9 -		–	–	–	–	–	–	–	–	–
9.10 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
10.1 -		–	–	–	–	–	–	–	–	–
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	**352,772**	**349,438**	**436,611**	**384,706**	**441,551**	**441,551**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) for the year	2	**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1,097	1,210	1,217	1,200	1,200	1,200	1,200	1,298	1,350	1,404
Sale of Goods and Rendering of Services		1,529	1,247	640	610	610	610	610	485	504	524
Agency services		1,753	2,231	2,314	2,666	2,666	2,666	2,666	2,900	3,016	3,137
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		3,596	2,016	501	2,076	2,076	2,076	2,076	2,200	2,288	2,380
Interest earned from Current and Non Current Assets		7,333	3,882	4,323	10,117	10,117	10,117	10,117	10,200	10,608	11,032
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3,728	3,760	3,779	3,790	3,790	3,790	3,790	3,203	3,332	3,465
Licence and permits		1,903	1,914	1,713	1,677	1,677	1,677	1,677	1,765	1,836	1,909
Operational Revenue		1,230	873	958	–	500	500	500	–	–	–
Non-Exchange Revenue											
Property rates	2	16,729	17,733	50,086	96,597	48,597	48,597	48,597	46,803	48,675	50,622
Surcharges and Taxes		–	–	(0)	20,800	20,800	20,800	20,800	28,000	29,120	30,285
Fines, penalties and forfeits		11,008	3,998	4,793	6,890	6,890	6,890	6,890	7,206	7,494	7,794
Licences or permits		229	159	129	298	298	298	298	–	–	–
Transfer and subsidies - Operational		223,551	280,218	247,598	267,807	282,396	282,396	282,396	281,594	292,630	304,108
Interest		–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		**273,685**	**319,242**	**318,051**	**414,527**	**381,616**	**381,616**	**381,616**	**385,653**	**400,852**	**416,658**
Expenditure											
Employee related costs	2	73,620	79,539	83,176	86,576	87,576	87,576	87,576	90,059	93,668	97,421
Remuneration of councillors		20,060	20,077	20,745	22,426	21,526	21,526	21,526	23,323	24,256	25,226
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	8	7,442	6,134	6,890	7,399	12,672	12,672	12,672	9,016	9,376	9,751
Debt impairment	3	10,528	6,888	7,023	–	–	–	–	–	–	–
Depreciation and amortisation		124,088	119,345	81,886	80,058	64,669	64,669	64,669	80,696	31,639	33,124
Interest		–	320	724	–	–	–	–	–	–	–
Contracted services		52,151	56,271	75,878	84,338	112,017	112,017	112,017	142,018	99,433	103,410
Transfers and subsidies		6,270	5,527	89,228	7,668	52,181	52,181	52,181	25,660	26,686	27,753
Irrecoverable debts written off		12,499	2,216	–	2,184	2,184	2,184	2,184	2,280	2,371	2,466
Operational costs		46,678	54,617	74,805	94,057	88,726	88,726	88,726	91,836	95,835	99,670
Losses on disposal of Assets		(565)	(1,498)	(3,744)	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–
Total Expenditure		**352,772**	**349,438**	**436,611**	**384,706**	**441,551**	**441,551**	**441,551**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit)		**(79,087)**	**(30,196)**	**(118,560)**	**29,822**	**(59,934)**	**(59,934)**	**(59,934)**	**(79,234)**	**17,588**	**17,836**
Transfers and subsidies - capital (monetary allocations)	6	72,277	105,238	95,887	80,786	80,786	80,786	80,786	211,781	88,270	89,560
Transfers and subsidies - capital (in-kind)	6	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**(6,809)**	**75,042**	**(22,673)**	**110,608**	**20,852**	**20,852**	**20,852**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote											
Multi-year expenditure ***to be appropriated***	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
Vote 4 - Infrastracture and Planning Department		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		–	–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		–	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 8 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
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		(148)	434	1,522	1,270	1,050	1,050	1,050	–	–	–
Vote 2 - Budget and Treasury		77,637	76,922	3,286	6,000	7,130	7,130	7,130	3,100	3,224	3,353
Vote 3 - Corporate Services		4,286	2,833	5,039	5,420	5,664	5,664	5,664	5,620	5,845	6,079
Vote 4 - Infrastracture and Planning Department		759,108	821,994	128,986	214,551	192,613	192,613	192,613	263,196	28,596	29,740
Vote 5 - Community Serives		–	–	–	–	–	–	–	8,000	8,320	8,653
Vote 6 - Local Economic Development		4,079	3,442	277	–	6,100	6,100	6,100	6,200	6,448	6,706
Vote 7 - Public Safety		1,453	1,617	4,203	16,308	12,308	12,308	12,308	22,471	23,370	24,304
Vote 8 - Waste Management		(9,596)	1,930	2,262	6,700	4,255	4,255	4,255	6,100	6,344	6,598
Vote 9 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**836,820**	**909,172**	**145,576**	**250,249**	**229,120**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**
Total Capital Expenditure - Vote		**836,820**	**909,172**	**145,576**	**250,249**	**229,120**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**
Capital Expenditure - Functional											
Governance and administration		**81,775**	**80,189**	**9,847**	**12,690**	**13,844**	**13,844**	**13,844**	**8,720**	**9,069**	**9,432**
Executive and council		(296)	(61)	–	150	30	30	30	–	–	–
Finance and administration		82,072	80,250	9,847	11,740	13,014	13,014	13,014	8,720	9,069	9,432
Internal audit		–	–	–	800	800	800	800	–	–	–
Community and public safety		**1,453**	**1,617**	**4,203**	**16,308**	**12,308**	**12,308**	**12,308**	**30,471**	**31,690**	**32,957**
Community and social services		–	–	–	–	–	–	–	8,000	8,320	8,653
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		1,453	1,617	4,203	16,308	12,308	12,308	12,308	22,471	23,370	24,304
Housing		–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**763,188**	**825,437**	**129,263**	**214,551**	**198,713**	**198,713**	**198,713**	**269,396**	**35,044**	**36,446**
Planning and development		22,301	21,664	277	–	6,350	6,350	6,350	183,833	6,448	6,706
Road transport		740,886	803,773	128,986	214,551	192,363	192,363	192,363	85,563	28,596	29,740
Environmental protection		–	–	–	–	–	–	–	–	–	–
Trading services		**(9,596)**	**1,930**	**2,262**	**6,700**	**4,255**	**4,255**	**4,255**	**6,100**	**6,344**	**6,598**
Energy sources		–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		(9,596)	1,930	2,262	6,700	4,255	4,255	4,255	6,100	6,344	6,598
Other		–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	3	**836,820**	**909,172**	**145,576**	**250,249**	**229,120**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**
Funded by:											
National Government		149,578	130,881	17,959	65,004	52,486	52,486	52,486	72,822	421	438
Provincial Government		2,064	26,532	11,586	70,000	42,390	42,390	42,390	152,133	104	108
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		–	–	188	–	120	120	120	–	–	–
Transfers recognised - capital	4	**151,642**	**157,413**	**29,733**	**135,004**	**94,996**	**94,996**	**94,996**	**224,955**	**525**	**546**
Borrowing	6	–	–	–	–	–	–	–	–	–	–
Internally generated funds		74,586	109,708	102,527	115,245	134,124	134,124	134,124	89,732	81,621	84,886
Total Capital Funding	7	**226,228**	**267,121**	**132,259**	**250,249**	**229,120**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**

EC442 Umzimvubu - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
1.1 - Mayor and Council		–	–	–	–	–	–	–	–	–	–
1.2 - Special Programs Unit		–	–	–	–	–	–	–	–	–	–
1.3 - Internal Audit Unit		–	–	–	–	–	–	–	–	–	–
1.4 - IDP		–	–	–	–	–	–	–	–	–	–
1.5 - Municipal Managers Office		–	–	–	–	–	–	–	–	–	–
1.6 -		–	–	–	–	–	–	–	–	–	–
1.7 -		–	–	–	–	–	–	–	–	–	–
1.8 -		–	–	–	–	–	–	–	–	–	–
1.9 -		–	–	–	–	–	–	–	–	–	–
1.10 -		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–
2.1 - Budget and Treasury -CFO		–	–	–	–	–	–	–	–	–	–
2.2 - Revenue and expenditure		–	–	–	–	–	–	–	–	–	–
2.3 - Budget, Reporting and Asset Management		–	–	–	–	–	–	–	–	–	–
2.4 - Supply Change Management		–	–	–	–	–	–	–	–	–	–
2.5 -		–	–	–	–	–	–	–	–	–	–
2.6 -		–	–	–	–	–	–	–	–	–	–
2.7 -		–	–	–	–	–	–	–	–	–	–
2.8 -		–	–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–
3.1 - Information Technology		–	–	–	–	–	–	–	–	–	–
3.2 - Human Resources		–	–	–	–	–	–	–	–	–	–
3.3 - Administration & Sound Governance		–	–	–	–	–	–	–	–	–	–
3.4 -		–	–	–	–	–	–	–	–	–	–
3.5 -		–	–	–	–	–	–	–	–	–	–
3.6 -		–	–	–	–	–	–	–	–	–	–
3.7 -		–	–	–	–	–	–	–	–	–	–
3.8 -		–	–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–	–
Vote 4 - Infrastracture and Planning Department		–	–	–	–	–	–	–	–	–	–
4.1 - Infrastracture And Planning		–	–	–	–	–	–	–	–	–	–
4.2 - Roads and Streets PMU		–	–	–	–	–	–	–	–	–	–
4.3 -		–	–	–	–	–	–	–	–	–	–
4.4 -		–	–	–	–	–	–	–	–	–	–
4.5 -		–	–	–	–	–	–	–	–	–	–
4.6 -		–	–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		–	–	–	–	–	–	–	–	–	–
5.1 - Social Services		–	–	–	–	–	–	–	–	–	–
5.2 - Parks		–	–	–	–	–	–	–	–	–	–
5.3 - Community Halls		–	–	–	–	–	–	–	–	–	–
5.4 -		–	–	–	–	–	–	–	–	–	–
5.5 -		–	–	–	–	–	–	–	–	–	–
5.6 -		–	–	–	–	–	–	–	–	–	–
5.7 -		–	–	–	–	–	–	–	–	–	–
5.8 -		–	–	–	–	–	–	–	–	–	–
5.9 -		–	–	–	–	–	–	–	–	–	–
5.10 -		–	–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		–	–	–	–	–	–	–	–	–	–
6.1 - LED Section		–	–	–	–	–	–	–	–	–	–
6.2 -		–	–	–	–	–	–	–	–	–	–
6.3 -		–	–	–	–	–	–	–	–	–	–
6.4 -		–	–	–	–	–	–	–	–	–	–
6.5 -		–	–	–	–	–	–	–	–	–	–
6.6 -		–	–	–	–	–	–	–	–	–	–
6.7 -		–	–	–	–	–	–	–	–	–	–
6.8 -		–	–	–	–	–	–	–	–	–	–
6.9 -		–	–	–	–	–	–	–	–	–	–
6.10 -		–	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		–	–	–	–	–	–	–	–	–	–
7.1 - Traffic Department		–	–	–	–	–	–	–	–	–	–
7.2 -		–	–	–	–	–	–	–	–	–	–
7.3 -		–	–	–	–	–	–	–	–	–	–
7.4 -		–	–	–	–	–	–	–	–	–	–
7.5 -		–	–	–	–	–	–	–	–	–	–
7.6 -		–	–	–	–	–	–	–	–	–	–
7.7 -		–	–	–	–	–	–	–	–	–	–
7.8 -		–	–	–	–	–	–	–	–	–	–
7.9 -		–	–	–	–	–	–	–	–	–	–
7.10 -		–	–	–	–	–	–	–	–	–	–

Vote 8 - Waste Management		–	–	–	–	–	–	–	–	–	–
8.1 - Soild Waste Management		–	–	–	–	–	–	–	–	–	–
8.2 -		–	–	–	–	–	–	–	–	–	–
8.3 -		–	–	–	–	–	–	–	–	–	–
8.4 -		–	–	–	–	–	–	–	–	–	–
8.5 -		–	–	–	–	–	–	–	–	–	–
8.6 -		–	–	–	–	–	–	–	–	–	–
8.7 -		–	–	–	–	–	–	–	–	–	–
8.8 -		–	–	–	–	–	–	–	–	–	–
8.9 -		–	–	–	–	–	–	–	–	–	–
8.10 -		–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–
9.1 -		–	–	–	–	–	–	–	–	–	–
9.2 -		–	–	–	–	–	–	–	–	–	–
9.3 -		–	–	–	–	–	–	–	–	–	–
9.4 -		–	–	–	–	–	–	–	–	–	–
9.5 -		–	–	–	–	–	–	–	–	–	–
9.6 -		–	–	–	–	–	–	–	–	–	–
9.7 -		–	–	–	–	–	–	–	–	–	–
9.8 -		–	–	–	–	–	–	–	–	–	–
9.9 -		–	–	–	–	–	–	–	–	–	–
9.10 -		–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–
10.1 -		–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–

Capital expenditure - Municipal Vote Single-year expenditure appropriation	2										
Vote 1 - Executive and Council		**(148)**	**434**	**1,522**	**1,270**	**1,050**	**1,050**	**1,050**	**–**	**–**	**–**
1.1 - Mayor and Council		–	–	–	150	30	30	30	–	–	–
1.2 - Special Programs Unit		148	495	1,522	320	220	220	220	–	–	–
1.3 - Internal Audit Unit		–	–	–	800	800	800	800	–	–	–
1.4 - IDP		–	–	–	–	–	–	–	–	–	–
1.5 - Municipal Managers Office		(296)	(61)	–	–	–	–	–	–	–	–
1.6 -		–	–	–	–	–	–	–	–	–	–
1.7 -		–	–	–	–	–	–	–	–	–	–
1.8 -		–	–	–	–	–	–	–	–	–	–
1.9 -		–	–	–	–	–	–	–	–	–	–
1.10 -		–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		**77,637**	**76,922**	**3,286**	**6,000**	**7,130**	**7,130**	**7,130**	**3,100**	**3,224**	**3,353**
2.1 - Budget and Treasury -CFO		82,159	81,387	(1,818)	–	600	600	600	100	104	108
2.2 - Revenue and expenditure		–	–	–	–	–	–	–	–	–	–
2.3 - Budget, Reporting and Asset Management		(4,522)	(4,466)	5,104	6,000	6,530	6,530	6,530	3,000	3,120	3,245
2.4 - Supply Change Management		–	–	–	–	–	–	–	–	–	–
2.5 -		–	–	–	–	–	–	–	–	–	–
2.6 -		–	–	–	–	–	–	–	–	–	–
2.7 -		–	–	–	–	–	–	–	–	–	–
2.8 -		–	–	–	–	–	–	–	–	–	–
2.9 -		–	–	–	–	–	–	–	–	–	–
2.10 -		–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		**4,286**	**2,833**	**5,039**	**5,420**	**5,664**	**5,664**	**5,664**	**5,620**	**5,845**	**6,079**
3.1 - Information Technology		4,174	2,764	4,765	5,000	5,150	5,150	5,150	5,150	5,356	5,570
3.2 - Human Resources		–	–	–	–	–	–	–	–	–	–
3.3 - Administration & Sound Governance		112	69	274	420	514	514	514	470	489	508
3.4 -		–	–	–	–	–	–	–	–	–	–
3.5 -		–	–	–	–	–	–	–	–	–	–
3.6 -		–	–	–	–	–	–	–	–	–	–
3.7 -		–	–	–	–	–	–	–	–	–	–
3.8 -		–	–	–	–	–	–	–	–	–	–
3.9 -		–	–	–	–	–	–	–	–	–	–
3.10 -		–	–	–	–	–	–	–	–	–	–
Vote 4 - Infrastracture and Planning Department		**759,108**	**821,994**	**128,986**	**214,551**	**192,613**	**192,613**	**192,613**	**263,196**	**28,596**	**29,740**
4.1 - Infrastracture And Planning		–	–	–	–	250	250	250	–	–	–
4.2 - Roads and Streets PMU		759,108	821,994	128,986	214,551	192,363	192,363	192,363	263,196	28,596	29,740
4.3 -		–	–	–	–	–	–	–	–	–	–
4.4 -		–	–	–	–	–	–	–	–	–	–
4.5 -		–	–	–	–	–	–	–	–	–	–
4.6 -		–	–	–	–	–	–	–	–	–	–
4.7 -		–	–	–	–	–	–	–	–	–	–
4.8 -		–	–	–	–	–	–	–	–	–	–
4.9 -		–	–	–	–	–	–	–	–	–	–
4.10 -		–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**8,000**	**8,320**	**8,653**
5.1 - Social Services		–	–	–	–	–	–	–	–	–	–
5.2 - Parks		–	–	–	–	–	–	–	–	–	–
5.3 - Community Halls		–	–	–	–	–	–	–	8,000	8,320	8,653
5.4 -		–	–	–	–	–	–	–	–	–	–
5.5 -		–	–	–	–	–	–	–	–	–	–
5.6 -		–	–	–	–	–	–	–	–	–	–
5.7 -		–	–	–	–	–	–	–	–	–	–
5.8 -		–	–	–	–	–	–	–	–	–	–
5.9 -		–	–	–	–	–	–	–	–	–	–
5.10 -		–	–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		**4,079**	**3,442**	**277**	**–**	**6,100**	**6,100**	**6,100**	**6,200**	**6,448**	**6,706**
6.1 - LED Section		4,079	3,442	277	–	6,100	6,100	6,100	6,200	6,448	6,706
6.2 -		–	–	–	–	–	–	–	–	–	–
6.3 -		–	–	–	–	–	–	–	–	–	–
6.4 -		–	–	–	–	–	–	–	–	–	–
6.5 -		–	–	–	–	–	–	–	–	–	–
6.6 -		–	–	–	–	–	–	–	–	–	–
6.7 -		–	–	–	–	–	–	–	–	–	–
6.8 -		–	–	–	–	–	–	–	–	–	–
6.9 -		–	–	–	–	–	–	–	–	–	–
6.10 -		–	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		**1,453**	**1,617**	**4,203**	**16,308**	**12,308**	**12,308**	**12,308**	**22,471**	**23,370**	**24,304**
7.1 - Traffic Department		1,453	1,617	4,203	16,308	12,308	12,308	12,308	22,471	23,370	24,304
7.2 -		–	–	–	–	–	–	–	–	–	–
7.3 -		–	–	–	–	–	–	–	–	–	–
7.4 -		–	–	–	–	–	–	–	–	–	–
7.5 -		–	–	–	–	–	–	–	–	–	–
7.6 -		–	–	–	–	–	–	–	–	–	–
7.7 -		–	–	–	–	–	–	–	–	–	–
7.8 -		–	–	–	–	–	–	–	–	–	–
7.9 -		–	–	–	–	–	–	–	–	–	–
7.10 -		–	–	–	–	–	–	–	–	–	–
Vote 8 - Waste Management		**(9,596)**	**1,930**	**2,262**	**6,700**	**4,255**	**4,255**	**4,255**	**6,100**	**6,344**	**6,598**
8.1 - Soild Waste Management		(9,596)	1,930	2,262	6,700	4,255	4,255	4,255	6,100	6,344	6,598
8.2 -		–	–	–	–	–	–	–	–	–	–
8.3 -		–	–	–	–	–	–	–	–	–	–
8.4 -		–	–	–	–	–	–	–	–	–	–
8.5 -		–	–	–	–	–	–	–	–	–	–
8.6 -		–	–	–	–	–	–	–	–	–	–
8.7 -		–	–	–	–	–	–	–	–	–	–
8.8 -		–	–	–	–	–	–	–	–	–	–
8.9 -		–	–	–	–	–	–	–	–	–	–
8.10 -		–	–	–	–	–	–	–	–	–	–

Vote 9 -	–	–	–	–	–	–	–	–	–	–
9.1 -	–	–	–	–	–	–	–	–	–	–
9.2 -	–	–	–	–	–	–	–	–	–	–
9.3 -	–	–	–	–	–	–	–	–	–	–
9.4 -	–	–	–	–	–	–	–	–	–	–
9.5 -	–	–	–	–	–	–	–	–	–	–
9.6 -	–	–	–	–	–	–	–	–	–	–
9.7 -	–	–	–	–	–	–	–	–	–	–
9.8 -	–	–	–	–	–	–	–	–	–	–
9.9 -	–	–	–	–	–	–	–	–	–	–
9.10 -	–	–	–	–	–	–	–	–	–	–
Vote 10 -	–	–	–	–	–	–	–	–	–	–
10.1 -	–	–	–	–	–	–	–	–	–	–
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	836,820	909,172	145,576	250,249	229,120	229,120	229,120	314,687	82,147	85,432
Total Capital Expenditure	836,820	909,172	145,576	250,249	229,120	229,120	229,120	314,687	82,147	85,432

EC442 Umzimvubu - Table A6 Budgeted Financial Position

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		99,390	124,616	100,687	82,942	40,802	40,802	40,802	353,344	389,711	607,096
Trade and other receivables from exchange transactions	1	1,340	2,140	1,646	(2,124)	12	12	12	6,500	13,260	20,291
Receivables from non-exchange transactions	1	11,446	8,401	15,445	30,494	30,494	30,494	30,494	32,870	87,166	143,635
Current portion of non-current receivables		71	71	71	–	–	–	–	–	–	–
Inventory	2	899	752	703	752	(2,351)	(2,351)	(2,351)	758	1,005	21
VAT		8,456	9,478	10,715	–	–	–	–	–	–	–
Other current assets		12,521	18,262	24,211	(0)	13,885	13,885	13,885	1,765	3,601	5,510
Total current assets		**134,124**	**163,720**	**153,478**	**112,065**	**82,841**	**82,841**	**82,841**	**395,238**	**494,743**	**776,553**
Non current assets											
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		13,640	13,640	13,640	18,071	18,071	18,071	18,071	18,071	18,071	18,071
Property, plant and equipment	3	909,550	958,425	946,435	1,022,636	1,017,833	1,017,833	1,017,833	1,086,470	1,159,667	1,181,331
Biological assets		–	–	–	–	–	–	–	–	–	–
Living and non-living resources		–	–	–	–	–	–	–	–	–	–
Heritage assets		18	18	18	–	18	18	18	–	–	–
Intangible assets		2,820	2,493	816	3,404	2,467	2,467	2,467	3,370	2,549	1,695
Trade and other receivables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–	–	–	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		**926,029**	**974,576**	**960,909**	**1,044,111**	**1,038,389**	**1,038,389**	**1,038,389**	**1,107,911**	**1,180,288**	**1,201,097**
TOTAL ASSETS		**1,060,153**	**1,138,296**	**1,114,388**	**1,156,176**	**1,121,230**	**1,121,230**	**1,121,230**	**1,503,149**	**1,675,030**	**1,977,650**
LIABILITIES											
Current liabilities											
Bank overdraft		–	–	–	–	–	–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–
Consumer deposits		106	132	144	132	132	132	132	132	132	132
Trade and other payables from exchange transactions	4	43,809	36,749	41,832	6,768	17,329	17,329	17,329	397,056	561,431	728,643
Trade and other payables from non-exchange transactions	5	4,028	12,682	2,741	0	30,347	30,347	30,347	(65,255)	(172,698)	(268,796)
Provision		(2,343)	(2,454)	(1,561)	10,559	10,559	10,559	10,559	10,559	10,559	10,559
VAT		3,689	3,909	3,855	14,293	14,293	14,293	14,293	14,293	14,293	14,293
Other current liabilities		–	–	–	–	–	–	–	–	–	–
Total current liabilities		**49,289**	**51,019**	**47,011**	**31,752**	**72,660**	**72,660**	**72,660**	**356,785**	**413,717**	**484,831**
Non current liabilities											
Financial liabilities	6	–	–	–	–	–	–	–	–	–	–
Provision	7	7,294	8,140	10,678	6,884	6,884	6,884	6,884	6,884	6,884	6,884
Long term portion of trade payables		–	–	–	–	–	–	–	–	–	–
Other non-current liabilities		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		**7,294**	**8,140**	**10,678**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**
TOTAL LIABILITIES		**56,583**	**59,159**	**57,689**	**38,636**	**79,544**	**79,544**	**79,544**	**363,670**	**420,601**	**491,715**
NET ASSETS		**1,003,570**	**1,079,137**	**1,056,699**	**1,117,540**	**1,041,686**	**1,041,686**	**1,041,686**	**1,139,479**	**1,254,429**	**1,485,935**
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	980,407	1,046,514	1,029,326	1,117,540	1,041,686	1,041,686	1,041,686	1,139,479	1,254,429	1,485,935
Reserves and funds	9	29,972	30,875	31,842	–	–	–	–	–	–	–
Other											
TOTAL COMMUNITY WEALTH/EQUITY	10	**1,010,379**	**1,077,389**	**1,061,168**	**1,117,540**	**1,041,686**	**1,041,686**	**1,041,686**	**1,139,479**	**1,254,429**	**1,485,935**

EC442 Umzimvubu - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		12,151	16,437	41,973	91,767	43,767	43,767	43,767	46,803	48,675	50,622
Service charges		481	795	1,068	3,216	1,080	1,080	1,080	1,298	1,350	1,404
Other revenue		9,314	24,911	54,869	36,730	37,730	37,730	37,730	28,008	29,128	30,293
Transfers and Subsidies - Operational	1	789,981	993,919	870,886	267,807	281,896	281,896	281,896	275,082	286,085	297,529
Transfers and Subsidies - Capital	1	96,225	110,325	114,951	80,786	80,786	80,786	80,786	152,033	–	–
Interest		–	–	–	10,117	10,117	10,117	10,117	10,200	10,608	11,032
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		78,374	(35,684)	(208,980)	(294,866)	(323,338)	(323,338)	(323,338)	(221,039)	(225,270)	(238,056)
Interest		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**986,526**	**1,110,703**	**874,767**	**195,558**	**132,038**	**132,038**	**132,038**	**292,385**	**150,577**	**152,824**
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(116,696)	(183,000)	(159,615)	(250,249)	(228,870)	(228,870)	(228,870)	(77,104)	(43,528)	(45,269)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(116,696)**	**(183,000)**	**(159,615)**	**(250,249)**	**(228,870)**	**(228,870)**	**(228,870)**	**(77,104)**	**(43,528)**	**(45,269)**
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
NET INCREASE/ (DECREASE) IN CASH HELD		**869,829**	**927,703**	**715,152**	**(54,691)**	**(96,832)**	**(96,832)**	**(96,832)**	**215,281**	**107,048**	**107,555**
Cash/cash equivalents at the year begin:	2	**89,584**	**–**	**124,616**	**138,464**	**138,464**	**138,464**	**138,464**	**138,464**	**353,744**	**460,793**
Cash/cash equivalents at the year end:	2	**959,414**	**927,703**	**839,768**	**83,772**	**41,632**	**41,632**	**41,632**	**353,744**	**460,793**	**568,347**

EC442 Umzimvubu - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash and investments available											
Cash/cash equivalents at the year end	1	959,414	927,703	839,768	83,772	41,632	41,632	41,632	353,744	460,793	568,347
Other current investments > 90 days		(860,023)	(803,087)	(739,081)	(830)	(830)	(830)	(830)	(400)	(71,082)	38,749
Non current Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**99,390**	**124,616**	**100,687**	**82,942**	**40,802**	**40,802**	**40,802**	**353,344**	**389,711**	**607,096**
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		4,028	12,682	2,741	0	30,347	30,347	30,347	(65,255)	(172,698)	(268,796)
Unspent borrowing		–	–	–	–	–	–		–	–	–
Statutory requirements	2	(2,554)	(32,668)	(6,861)	14,293	14,293	14,293	14,293	14,293	14,293	14,293
Other working capital requirements	3	29,263	7,751	(2,607)	(41,518)	(26,522)	(26,522)	(26,522)	354,128	473,213	594,354
Other provisions		(2,343)	(2,454)	(1,561)	10,559	10,559	10,559	10,559	10,559	10,559	10,559
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	29,972	30,875	31,842	–	–	–	–	–	–	–
Total Application of cash and investments:		**58,366**	**16,186**	**23,554**	**(16,667)**	**28,676**	**28,676**	**28,676**	**313,725**	**325,366**	**350,410**
Surplus(shortfall)		**41,024**	**108,430**	**77,132**	**99,609**	**12,125**	**12,125**	**12,125**	**39,619**	**64,344**	**256,687**

References

1. Must reconcile with Budgeted Cash Flows

2. For example: VAT, taxation

3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

4. For example: sinking fund requirements for borrowing

5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve

Other working capital requirements										
Debtors	14,546	28,998	44,439	48,286	43,851	43,851	43,851	42,928	88,218	134,289
Creditors due	43,809	36,749	41,832	6,768	17,329	17,329	17,329	397,056	561,431	728,643
Total	(29,263)	(7,751)	2,607	41,518	26,522	26,522	26,522	(354,128)	(473,213)	(594,354)
Debtors collection assumptions										
Balance outstanding - debtors	25,986	22,794	29,788	49,318	46,214	46,214	46,214	51,699	106,243	161,728
Estimate of debtors collection rate	56.0%	127.2%	149.2%	97.9%	94.9%	94.9%	94.9%	83.0%	83.0%	83.0%
Long term investments committed										
Balance (*Insert description; eg sinking fund)*										
	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments										
Housing Development Fund	–	–	–	–	–	–	–	–	–	–
Capital replacement	29,972	30,875	31,842	–	–	–	–	–	–	–
Self-insurance	–	–	–	–	–	–	–	–	–	–
Compensation for Occupational Injuries and Diseases										
Employee Benefit										
Non-current Provisions										
Valuation										
Investment in associate account										
Capitalisation										
	29,972	30,875	31,842	–	–	–	–	–	–	–

EC442 Umzimvubu - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CAPITAL EXPENDITURE										
Total New Assets	1	**714,494**	**769,647**	**75,530**	**134,677**	**152,142**	**152,142**	**304,668**	**74,847**	**77,841**
Roads Infrastructure		516,270	559,792	5,241	95,218	84,178	84,178	61,053	23,456	24,395
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		47,595	56,342	(11,496)	6,386	16,730	16,730	27,805	6,141	6,387
Water Supply Infrastructure		–	–	–	–	–	–	700	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***563,865***	***616,134***	***(6,255)***	***101,604***	***100,908***	***100,908***	***89,558***	***29,598***	***30,782***
Community Facilities		47,991	1,233	20,309	13,995	13,760	13,760	39,050	21,944	22,822
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***47,991***	***1,233***	***20,309***	***13,995***	***13,760***	***13,760***	***39,050***	***21,944***	***22,822***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		48,731	48,731	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***48,731***	***48,731***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		29,994	84,135	60,278	10,000	28,255	28,255	11,000	11,440	11,898
Housing		–	–	–	–	250	250	152,033	–	–
Other Assets		***29,994***	***84,135***	***60,278***	***10,000***	***28,505***	***28,505***	***163,033***	***11,440***	***11,898***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1,841	251	(2,486)	4,300	2,950	2,950	3,650	3,796	3,948
Intangible Assets		***1,841***	***251***	***(2,486)***	***4,300***	***2,950***	***2,950***	***3,650***	***3,796***	***3,948***
Computer Equipment		**–**	**–**	**428**	**70**	**653**	**653**	**100**	**104**	**108**
Furniture and Office Equipment		**–**	**(2)**	**(2,579)**	**–**	**–**	**–**	**–**	**–**	**–**
Machinery and Equipment		**1,220**	**(1,745)**	**1,135**	**1,208**	**2,166**	**2,166**	**1,716**	**1,785**	**1,856**
Transport Assets		**4,334**	**4,391**	**4,700**	**3,500**	**3,200**	**3,200**	**7,561**	**6,180**	**6,428**
Land		**16,518**	**16,518**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	**16,914**	**(10,089)**	**10,192**	**2,620**	**4,457**	**4,457**	**2,382**	**2,477**	**2,576**
Roads Infrastructure		6,384	(20,557)	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***6,384***	***(20,557)***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**2,284**	**1,219**	**7,808**	**1,500**	**3,194**	**3,194**	**1,550**	**1,612**	**1,676**
Furniture and Office Equipment		**1,641**	**2,644**	**2,789**	**1,120**	**1,264**	**1,264**	**832**	**865**	**900**
Machinery and Equipment		**6,605**	**6,604**	**(405)**	**–**	**–**	**–**	**–**	**–**	**–**
Transport Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	**105,412**	**149,615**	**59,853**	**112,952**	**72,520**	**72,520**	**7,637**	**4,822**	**5,015**
Roads Infrastructure		97,979	145,312	41,495	112,952	72,340	72,340	3,637	662	689
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		13,968	1,558	1,956	–	180	180	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***111,946***	***146,870***	***43,451***	***112,952***	***72,520***	***72,520***	***3,637***	***662***	***689***
Community Facilities		–	–	–	–	–	–	4,000	4,160	4,326
Sport and Recreation Facilities		(6,584)	7,996	2,655	–	–	–	–	–	–
Community Assets		***(6,584)***	***7,996***	***2,655***	**–**	**–**	**–**	***4,000***	***4,160***	***4,326***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		(0)	(5,421)	13,598	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***(0)***	***(5,421)***	***13,598***	**–**	**–**	**–**	**–**	**–**	**–**
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		49	171	150	–	–	–	–	–	–
Intangible Assets		***49***	***171***	***150***	**–**	**–**	**–**	**–**	**–**	**–**
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	**836,820**	**909,172**	**145,576**	**250,249**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**
Roads Infrastructure		620,633	684,547	46,736	208,170	156,518	156,518	64,690	24,119	25,084
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		47,595	56,342	(11,496)	6,386	16,730	16,730	27,805	6,141	6,387
Water Supply Infrastructure		–	–	–	–	–	–	700	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		13,968	1,558	1,956	–	180	180	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***682,195***	***742,447***	***37,196***	***214,556***	***173,428***	***173,428***	***93,195***	***30,260***	***31,471***
Community Facilities		47,991	1,233	20,309	13,995	13,760	13,760	43,050	26,104	27,148
Sport and Recreation Facilities		(6,584)	7,996	2,655	–	–	–	–	–	–
Community Assets		***41,407***	***9,229***	***22,963***	***13,995***	***13,760***	***13,760***	***43,050***	***26,104***	***27,148***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		48,731	48,731	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		***48,731***	***48,731***	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		29,994	78,714	73,876	10,000	28,255	28,255	11,000	11,440	11,898
Housing		–	–	–	–	250	250	152,033	–	–
Other Assets		***29,994***	***78,714***	***73,876***	***10,000***	***28,505***	***28,505***	***163,033***	***11,440***	***11,898***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		1,890	422	(2,336)	4,300	2,950	2,950	3,650	3,796	3,948
Intangible Assets		***1,890***	***422***	***(2,336)***	***4,300***	***2,950***	***2,950***	***3,650***	***3,796***	***3,948***
Computer Equipment		**2,284**	**1,219**	**8,235**	**1,570**	**3,847**	**3,847**	**1,650**	**1,716**	**1,785**
Furniture and Office Equipment		**1,641**	**2,642**	**211**	**1,120**	**1,264**	**1,264**	**832**	**865**	**900**
Machinery and Equipment		**7,825**	**4,860**	**730**	**1,208**	**2,166**	**2,166**	**1,716**	**1,785**	**1,856**
Transport Assets		**4,334**	**4,391**	**4,700**	**3,500**	**3,200**	**3,200**	**7,561**	**6,180**	**6,428**
Land		**16,518**	**16,518**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		**836,820**	**909,172**	**145,576**	**250,249**	**229,120**	**229,120**	**314,687**	**82,147**	**85,432**

ASSET REGISTER SUMMARY - PPE (WDV)	5	800,791	795,344	727,290	29,413	23,914	23,914	(16,065)	25,429	14,122
Roads Infrastructure		345,327	318,271	317,542	3,452	35,700	35,700	(8,624)	312	324
Storm water Infrastructure		28,272	10,046	(27,143)	(650)	(16,987)	(16,987)	(22,168)	(3,625)	(4,357)
Electrical Infrastructure		21,781	15,858	(71,306)	–	10,556	10,556	20,038	20,158	20,270
Water Supply Infrastructure		(59)	(79)	(79)	–	(350)	(350)	(593)	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		4,022	(11,903)	(5,287)	(381)	–	–	(396)	(808)	(1,236)
Rail Infrastructure		–	–	–	–	(30,010)	(30,010)	(19,397)	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	1,410	–	–	–	–	9,000	9,000
Infrastructure		***399,343***	***332,193***	***215,137***	***2,421***	***(1,091)***	***(1,091)***	***(31,140)***	***25,037***	***24,001***
Community Assets		99,532	112,672	111,795	4,405	(5,580)	(5,580)	(9,149)	(14,889)	(15,456)
Heritage Assets		18	18	18	–	18	18	–	–	–
Investment properties		13,640	13,640	13,640	18,071	18,071	18,071	18,071	18,071	18,071
Other Assets		228,328	278,160	320,395	(5,574)	(89)	(89)	(5,813)	(11,832)	(18,105)
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		2,820	2,493	816	3,404	2,467	2,467	3,370	2,549	1,695
Computer Equipment		2,698	4,168	6,586	(115)	1,856	1,856	615	(974)	(2,744)
Furniture and Office Equipment		3,987	2,731	3,787	85	207	207	289	(250)	(1,068)
Machinery and Equipment		6,089	5,814	5,498	(375)	939	939	(270)	221	(969)
Transport Assets		7,895	7,013	13,177	7,091	7,117	7,117	7,961	7,496	8,696
Land		36,440	36,440	36,440	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**800,791**	**795,344**	**727,290**	**29,413**	**23,914**	**23,914**	**(16,065)**	**25,429**	**14,122**
EXPENDITURE OTHER ITEMS		**116,176**	**116,382**	**83,587**	**98,012**	**96,513**	**96,513**	**148,466**	**57,206**	**59,713**
Depreciation	7	111,003	110,315	74,477	80,058	64,669	64,669	80,696	31,639	33,124
Repairs and Maintenance by Asset Class	3	**5,173**	**6,068**	**9,109**	**17,954**	**31,845**	**31,845**	**67,771**	**25,566**	**26,589**
Roads Infrastructure		160	641	2,526	7,800	18,300	18,300	50,988	8,112	8,436
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		170	683	–	900	1,600	1,600	1,500	1,560	1,622
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		***329***	***1,323***	***2,526***	***8,700***	***19,900***	***19,900***	***52,488***	***9,672***	***10,059***
Community Facilities		139	1,004	542	2,450	2,170	2,170	4,800	4,992	5,192
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Community Assets		***139***	***1,004***	***542***	***2,450***	***2,170***	***2,170***	***4,800***	***4,992***	***5,192***
Heritage Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		1,945	1,026	1,597	2,500	3,179	3,179	4,100	4,264	4,435
Housing		–	–	–	–	–	–	–	–	–
Other Assets		***1,945***	***1,026***	***1,597***	***2,500***	***3,179***	***3,179***	***4,100***	***4,264***	***4,435***
Biological or Cultivated Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Intangible Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Computer Equipment		**1,520**	**1,025**	**1,442**	**610**	**610**	**610**	**1,200**	**1,248**	**1,298**
Furniture and Office Equipment		**–**	**–**	**–**	**109**	**109**	**109**	**200**	**208**	**216**
Machinery and Equipment		**1,239**	**1,689**	**3,002**	**3,585**	**5,877**	**5,877**	**4,983**	**5,182**	**5,390**
Transport Assets		**1**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Zoo's, Marine and Non-biological Animals		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		**116,176**	**116,382**	**83,587**	**98,012**	**96,513**	**96,513**	**148,466**	**57,206**	**59,713**
Renewal and upgrading of Existing Assets as % of total capex		*14.6%*	*15.3%*	*48.1%*	*46.2%*	*33.6%*	*33.6%*	*3.2%*	*8.9%*	*8.9%*
Renewal and upgrading of Existing Assets as % of deprecn		*110.2%*	*126.5%*	*94.0%*	*144.4%*	*119.0%*	*119.0%*	*12.4%*	*23.1%*	*22.9%*
R&M as a % of PPE		*0.6%*	*0.8%*	*1.3%*	*69.0%*	*148.6%*	*148.6%*	*-348.7%*	*111.7%*	*214.0%*
Renewal and upgrading and R&M as a % of PPE		*16.0%*	*18.4%*	*10.9%*	*513.4%*	*507.8%*	*507.8%*	*-400.3%*	*143.6%*	*275.0%*

EC442 Umzimvubu - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Household service targets	1									
Water:										
Piped water inside dwelling		–	–	–	–	–	–	–	–	–
Piped water inside yard (but not in dwelling)		–	–	–	–	–	–	–	–	–
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		–	–	–	–	–	–	–	–	–
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		–	–	–	–	–	–	–	–	–
Pit toilet (ventilated)		–	–	–	–	–	–	–	–	–
Other toilet provisions (> min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Bucket toilet		–	–	–	–	–	–	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Energy:										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (< min. service level)		–	–	–	–	–	–	–	–	–
Other energy sources		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Refuse:										
Removed at least once a week		–	–	–	–	–	–	–	–	–
Minimum Service Level and Above sub-total		–	–	–	–	–	–	–	–	–
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–
Total number of households	5	–	–	–	–	–	–	–	–	–
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed at least once a week)		–	–	–	–	–	–	–	–	–
Informal Settlements		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to **indigent households**)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per **indigent** household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week **for indigent households**)		–	–	–	–	–	–	–	–	–
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided	8	–	–	–	–	–	–	–	–	–
Highest level of free service provided per household										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
Revenue cost of subsidised services provided (R'000)	9									
Property rates **(tariff adjustment)** (**impermissable values per section 17 of MPRA**)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates **and impermissable values in excess of section 17 of MPRA)**		–	–	–	–	1,549	1,549	–	–	–
Water **(in excess of 6 kilolitres per indigent household per month)**		–	–	–	–	–	–	–	–	–
Sanitation **(in excess of free sanitation service to indigent households)**		–	–	–	–	–	–	–	–	–
Electricity/other energy **(in excess of 50 kwh per indigent household per month)**		–	–	–	–	–	–	–	–	–
Refuse **(in excess of one removal a week for indigent households)**		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies	6	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Total revenue cost of subsidised services provided		–	–	–	–	1,549	1,549	–	–	–

EC442 Umzimvubu - Supporting Table SA1 Supportinging detail to 'Budgeted Financial Performance'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		16,729	17,733	50,086	96,597	50,146	50,146	50,146	46,803	48,675	50,622
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		–	–	–	–	1,549	1,549	1,549	–	–	–
Net Property Rates		**16,729**	**17,733**	**50,086**	**96,597**	**48,597**	**48,597**	**48,597**	**46,803**	**48,675**	**50,622**
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity									–	–	–
Less Revenue Foregone ***(in excess of 50 kwh per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Electricity		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Water	6										
Total Service charges - Water									–	–	–
Less Revenue Foregone ***(in excess of 6 kilolitres per indigent household per month)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–		–	–	–
Net Service charges - Water		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Waste Water Management											
Total Service charges - Waste Water Management									–	–	–
Less Revenue Foregone ***(in excess of free sanitation service to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Service charges - Waste Management	6										
Total refuse removal revenue		1,097	1,210	1,217	1,200	1,200	1,200	1,200	1,298	1,350	1,404
Total landfill revenue									–	–	–
Less Revenue Foregone ***(in excess of one removal a week to indigent households)***		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	–	–	–	–		–	–	–
Net Service charges - Waste Management		**1,097**	**1,210**	**1,217**	**1,200**	**1,200**	**1,200**	**1,200**	**1,298**	**1,350**	**1,404**
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	47,602	52,473	54,579	53,837	54,837	54,837	54,837	56,047	58,289	60,621
Pension and UIF Contributions		7,883	8,876	9,144	7,448	7,448	7,448	7,448	7,802	8,115	8,439
Medical Aid Contributions		3,963	4,037	4,390	4,684	4,684	4,684	4,684	4,860	5,054	5,257
Overtime		797	1,782	569	449	449	449	449	450	468	487
Performance Bonus		3,731	4,588	4,842	7,093	7,093	7,093	7,093	7,310	7,602	7,906
Motor Vehicle Allowance		4,169	3,577	4,525	6,197	6,197	6,197	6,197	6,213	6,461	6,720
Cellphone Allowance		–	–	–	–	–	–	–			
Housing Allowances		2,401	2,667	2,567	4,313	4,313	4,313	4,313	4,489	4,675	4,868
Other benefits and allowances		1,020	1,083	1,064	995	995	995	995	1,234	1,283	1,334
Payments in lieu of leave		1,801	227	1,438	1,445	1,445	1,445	1,445	1,527	1,588	1,651
Long service awards		252	229	59	116	116	116	116	128	133	138
Post-retirement benefit obligations	4	–	–	–	–	–	–	–			
Entertainment		–	–	–	–	–	–	–			
Scarcity		–	–	–	–	–	–	–			
Acting and post related allowance		–	–	–	–	–	–	–			
In kind benefits		–	–	–	–	–	–	–			
sub-total	5	**73,620**	**79,539**	**83,176**	**86,576**	**87,576**	**87,576**	**87,576**	**90,059**	**93,668**	**97,421**
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–			
Total Employee related costs	1	**73,620**	**79,539**	**83,176**	**86,576**	**87,576**	**87,576**	**87,576**	**90,059**	**93,668**	**97,421**

Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		110,621	109,831	73,980	79,162	64,186	64,186	64,186	80,416	31,322	32,768
Lease amortisation		382	484	497	896	483	483	483	280	317	356
Capital asset impairment		13,085	9,031	7,409	–	–	–	–			
Total Depreciation and amortisation	1	**124,088**	**119,345**	**81,886**	**80,058**	**64,669**	**64,669**	**64,669**	**80,696**	**31,639**	**33,124**
Bulk purchases - electricity											
Electricity bulk purchases		–	–	–	–	–	–	–			
Total bulk purchases	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and grants											
Cash transfers and grants		5,999	5,159	6,352	6,318	5,718	5,718	5,599	7,150	7,436	7,733
Non-cash transfers and grants		271	368	82,876	1,350	46,463	46,463	11,950	18,510	19,250	20,020
Total transfers and grants	1	**6,270**	**5,527**	**89,228**	**7,668**	**52,181**	**52,181**	**17,548**	**25,660**	**26,686**	**27,753**
Contracted Services											
Outsourced Services		26,359	28,018	35,617	39,449	47,004	47,004	47,004	46,954	45,481	47,300
Consultants and Professional Services		11,684	14,504	15,037	18,623	17,859	17,859	17,859	18,345	19,079	19,842
Contractors		14,108	13,749	25,225	26,267	47,155	47,155	47,155	76,720	34,873	36,268
Total contracted services		**52,151**	**56,271**	**75,878**	**84,338**	**112,017**	**112,017**	**112,017**	**142,018**	**99,433**	**103,410**
Operational Costs											
Collection costs		–	–	–	–	–	–	–	–	–	–
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		3,825	4,523	4,428	5,059	4,834	4,834	4,834	5,262	5,473	5,691
Other Operational Costs		42,853	50,095	70,377	88,998	83,892	83,892	83,892	86,574	90,362	93,978
Total Operational Costs	1	**46,678**	**54,617**	**74,805**	**94,057**	**88,726**	**88,726**	**88,726**	**91,836**	**95,835**	**99,670**

Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)		–	–	–	–	–	–	–	–	–	–
Contracted Services		5,173	6,068	9,109	11,850	31,445	31,445	31,445	61,571	19,118	19,883
Operational Costs		–	–	–	6,104	400	400	400	6,200	6,448	6,706
Total Repairs and Maintenance Expenditure	9	5,173	6,068	9,109	17,954	31,845	31,845	31,845	67,771	25,566	26,589

Inventory Consumed										
Inventory Consumed - Water	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other	1,705	2,292	4,732	7,399	13,902	13,902	13,902	9,016	9,376	9,751
Total Inventory Consumed & Other Material	**1,705**	**2,292**	**4,732**	**7,399**	**13,902**	**13,902**	**13,902**	**9,016**	**9,376**	**9,751**

EC442 Umzimvubu - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Infrastracture and Planning Department	Vote 5 - Community Serives	Vote 6 - Local Economic Development	Vote 7 - Public Safety	Vote 8 - Waste Management	Vote 9 -	Vote 10 -	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		–	–	–	–	–	–	–	1,298	–	–	–	–	–	–	–	1,298
Sale of Goods and Rendering of Services		–	15	–	470	–	–	–	–	–	–	–	–	–	–	–	485
Agency services		–	–	–	–	–	–	2,900	–	–	–	–	–	–	–	–	2,900
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	2,200	–	–	–	–	–	–	–	–	–	–	–	–	–	2,200
Interest earned from Current and Non Current Assets		–	10,200	–	–	–	–	–	–	–	–	–	–	–	–	–	10,200
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		–	3,203	–	–	–	–	–	–	–	–	–	–	–	–	–	3,203
Licence and permits		–	–	–	–	–	–	1,765	–	–	–	–	–	–	–	–	1,765
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue																	
Property rates		–	46,803	–	–	–	–	–	–	–	–	–	–	–	–	–	46,803
Surcharges and Taxes		–	28,000	–	–	–	–	–	–	–	–	–	–	–	–	–	28,000
Fines, penalties and forfeits		–	–	–	–	–	–	7,206	–	–	–	–	–	–	–	–	7,206
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		–	277,927	–	–	–	–	–	3,667	–	–	–	–	–	–	–	281,594
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributio		**–**	**368,348**	**–**	**470**	**–**	**–**	**11,871**	**4,965**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**385,653**
Expenditure																	
Employee related costs		16,342	13,388	15,380	13,169	55	6,037	13,223	12,466	–	–	–	–	–	–	–	90,059
Remuneration of councillors		23,323	–	–	–	–	–	–	–	–	–	–	–	–	–	–	23,323
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		6	3,664	795	–	–	367	691	3,492	–	–	–	–	–	–	–	9,016
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		–	17,148	–	–	–	–	–	63,548	–	–	–	–	–	–	–	80,696
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		10,510	23,770	5,839	51,541	–	1,309	30,526	18,523	–	–	–	–	–	–	–	142,018
Transfers and subsidies		1,400	6,500	730	–	–	15,980	400	650	–	–	–	–	–	–	–	25,660
Irrecoverable debts written off		–	2,280	–	–	–	–	–	–	–	–	–	–	–	–	–	2,280
Operational costs		33,133	15,843	17,935	9,506	50	4,614	3,649	7,105	–	–	–	–	–	–	–	91,836
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**84,715**	**82,593**	**40,678**	**74,215**	**105**	**28,308**	**48,490**	**105,784**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**464,887**
Surplus/(Deficit)		**(84,715)**	**285,755**	**(40,678)**	**(73,745)**	**(105)**	**(28,308)**	**(36,619)**	**(100,819)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(79,234)**
Transfers and subsidies - capital (monetary allocations)		–	–	–	211,781	–	–	–	–	–	–	–	–	–	–	–	211,781
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**(84,715)**	**285,755**	**(40,678)**	**138,036**	**(105)**	**(28,308)**	**(36,619)**	**(100,819)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**132,547**

EC442 Umzimvubu - Supporting Table SA3 Supportinging detail to 'Budgeted Financial Position'

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		–	–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–	–
Waste		1,812	2,478	8,253	(2,124)	12	12	12	(80)	(163)	(250)
Waste Water		–	–	–	–	–	–	–	–	–	–
Other trade receivables from exchange transactions		6,498	7,911	5,581	0	0	0	0	6,580	13,423	20,540
Gross: Trade and other receivables from exchange transactions		**8,310**	**10,389**	**13,834**	**(2,124)**	**12**	**12**	**12**	**6,500**	**13,260**	**20,291**
Less: Impairment for debt		**(6,970)**	**(8,249)**	**(12,188)**	-	-	-	-	-	-	-
Impairment for Electricity		311	(165)	(165)	–	–	–	–	–	–	–
Impairment for Water		–	–	–	–	–	–	–	–	–	–
Impairment for Waste		(1,808)	(2,611)	(6,562)	–	–	–	–	–	–	–
Impairment for Waste Water		–	–	–	–	–	–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		(5,473)	(5,473)	(5,460)	–	–	–	–	–	–	–
Total net Trade and other receivables from Exchange Transactions		**1,340**	**2,140**	**1,646**	**(2,124)**	**12**	**12**	**12**	**6,500**	**13,260**	**20,291**
-											
Receivables from non-exchange transactions											
Property rates		30,617	32,536	37,211	4,830	4,830	4,830	4,830	–	46,803	95,478
Less: Impairment of Property rates		(21,741)	(24,623)	(25,570)	–	–	–	–	–	–	–
Net Property rates		**8,876**	**7,913**	**11,640**	**4,830**	**4,830**	**4,830**	**4,830**	**-**	**46,803**	**95,478**
Other receivables from non-exchange transactions		36,280	3,215	5,978	25,664	25,664	25,664	25,664	32,870	40,364	48,157
Impairment for other receivalbes from non-exchange transactions		(33,709)	(2,727)	(2,173)	–	–	–	–	–	–	–
Net other receivables from non-exchange transactions		**2,570**	**488**	**3,805**	**25,664**	**25,664**	**25,664**	**25,664**	**32,870**	**40,364**	**48,157**
Total net Receivables from non-exchange transactions		**11,446**	**8,401**	**15,445**	**30,494**	**30,494**	**30,494**	**30,494**	**32,870**	**87,166**	**143,635**
Inventory											
Water											
Opening Balance		–	–	–	–	–	–	–	–	–	–
System Input Volume		–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–
Bulk Purchases		–	–	–	–	–	–	–	–	–	–
Natural Sources		–	–	–	–	–	–	–	–	–	–
Authorised Consumption	6	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–	–	–	–	–	–	–	–	–
Subsidised Water		–	–	–	–	–	–	–	–	–	–
Revenue Water		–	–	–	–	–	–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–	–	–	–	–	–	–	–	–
Unbilled Unmetered Consumption		–	–	–	–	–	–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–	–	–	–	–	–	–	–	–
Customer Meter Inaccuracies		–	–	–	–	–	–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–	–	–	–	–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–	–	–	–	–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–	–	–	–	–	–	–	–	–
Data Transfer and Management Errors		–	–	–	–	–	–	–	–	–	–
Unavoidable Annual Real Losses		–	–	–	–	–	–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–
Closing Balance Water		–	–	–	–	–	–	–	–	–	–
Agricultural											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Issues	7	–	–	–	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–
Consumables											
Standard Rated											
Opening Balance		698	762	1,059	752	752	752	752	752	752	752
Acquisitions		38	295	1,827	–	–	–	–	–	–	–
Issues	7	–	–	(616)	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	26	1	(217)	–	–	–	–	–	–	–
Closing balance - Consumables Standard Rated		**762**	**1,059**	**2,054**	**752**	**752**	**752**	**752**	**752**	**752**	**752**
Zero Rated											
Opening Balance		16	137	(306)	–	–	–	–	–	–	–
Acquisitions		1,818	1,840	1,648	–	–	–	–	–	–	–
Issues	7	(1,697)	(2,284)	(2,846)	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Consumables Zero Rated		**137**	**(306)**	**(1,504)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Finished Goods											
Opening Balance		(0)	0	0	–	–	–	–	–	–	–
Acquisitions		9	9	180	–	–	–	–	–	–	–
Issues	7	(9)	(9)	(27)	–	–	–	–	–	–	–
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Finished Goods		**0**	**0**	**153**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Materials and Supplies											
Opening Balance		–	–	–	–	–	–	–	–	246	(737)
Acquisitions		–	–	1,244	7,399	10,799	10,799	10,799	9,021	9,382	9,757
Issues	7	–	–	(1,244)	(7,399)	(13,902)	(13,902)	(13,902)	(9,016)	(9,376)	(9,751)
Adjustments	8	–	–	–	–	–	–	–	–	–	–
Write-offs	9	–	–	–	–	–	–	–	–	–	–
Closing balance - Materials and Supplies		**–**	**–**	**–**	**0**	**(3,104)**	**(3,104)**	**(3,104)**	**6**	**252**	**(731)**
Work-in-progress											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Materials		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Closing balance - Work-in-progress		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing Stock											
Opening Balance		–	–	–	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Transfers		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Closing Balance - Housing Stock		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Land											
Opening Balance		(0)	(0)	(0)	–	–	–	–	–	–	–
Acquisitions		–	–	–	–	–	–	–	–	–	–
Sales		–	–	–	–	–	–	–	–	–	–
Adjustments		–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–	–	–	–	–	–	–	–	–
Closing Balance - Land		**(0)**	**(0)**	**(0)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Closing Balance - Inventory & Consumables		**899**	**752**	**703**	**752**	**(2,351)**	**(2,351)**	**(2,351)**	**758**	**1,005**	**21**
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		2,076,963	2,232,469	2,295,376	1,101,798	1,082,018	1,082,018	1,082,018	1,166,886	1,208,915	1,250,668
Leases recognised as PPE	3	–	(1,265)	(1,265)	–	–	–	–	–	–	–
Less: Accumulated depreciation		1,167,413	1,272,780	1,347,677	79,162	64,186	64,186	64,186	80,416	49,248	69,337
Total Property, plant and equipment (PPE)	2	**909,550**	**958,425**	**946,435**	**1,022,636**	**1,017,833**	**1,017,833**	**1,017,833**	**1,086,470**	**1,159,667**	**1,181,331**
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities		–	–	–	–	–	–	–	–	–	–
Total Current liabilities - Financial liabilities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	43,809	36,749	41,832	6,768	17,329	17,329	17,329	397,056	561,431	728,643
Other trade payables from exchange transactions		–	–	–	–	–	–	–	–	–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		4,028	12,682	2,741	0	30,347	30,347	30,347	(65,255)	(172,698)	(268,796)
Trade payables from Non-exchange transactions: Other		–	–	–	–	–	–	–	–	–	–
VAT		3,689	3,909	3,855	14,293	14,293	14,293	14,293	14,293	14,293	14,293
Total Trade and other payables from exchange transactions	2	**51,526**	**53,340**	**48,427**	**21,061**	**61,969**	**61,969**	**61,969**	**346,094**	**403,025**	**474,140**
Non current liabilities - Financial liabilities											
Borrowing	4	–	–	–	–	–	–	–	–	–	–
Other financial liabilities		–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Financial liabilities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Provisions											
Retirement benefits		–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation		4,574	4,886	7,077	6,884	6,884	6,884	6,884	6,884	6,884	6,884
Other		2,719	3,254	3,601	–	–	–	–	–	–	–
Total Provisions		**7,294**	**8,140**	**10,678**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**	**6,884**
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance		982,839	974,123	1,048,497	1,006,932	1,020,834	1,020,834	1,020,834	1,006,932	1,148,572	1,378,538
GRAP adjustments		–	–	–	–	–	–	–	–	–	–
Restated balance		982,839	974,123	1,048,497	1,006,932	1,020,834	1,020,834	1,020,834	1,006,932	1,148,572	1,378,538
Surplus/(Deficit)		(6,809)	75,042	(22,673)	110,608	20,852	20,852	20,852	132,547	105,858	107,397
Transfers to/from Reserves		(2,432)	(903)	(967)	–	–	–	–	–	–	–
Depreciation offsets		–	–	–	–	–	–	–	–	–	–
Other adjustments		–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**973,598**	**1,048,263**	**1,024,857**	**1,117,540**	**1,041,686**	**1,041,686**	**1,041,686**	**1,139,479**	**1,254,429**	**1,485,935**
Reserves											
Housing Development Fund		–	–	–	–	–	–	–	–	–	–
Capital replacement		29,972	30,875	31,842	–	–	–	–	–	–	–
Self-insurance		–	–	–	–	–	–	–	–	–	–
Other reserves		–	–	–	–	–	–	–	–	–	–
Revaluation		–	–	–	–	–	–	–	–	–	–
Total Reserves	2	**29,972**	**30,875**	**31,842**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL COMMUNITY WEALTH/EQUITY	2	**1,003,570**	**1,079,137**	**1,056,699**	**1,117,540**	**1,041,686**	**1,041,686**	**1,041,686**	**1,139,479**	**1,254,429**	**1,485,935**

EC442 Umzimvubu - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	–	–	–	–	–	–	–	–	–

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op revenue balance	(345,962)	(424,480)	(413,938)	(495,313)	(462,402)	(462,402)	(597,434)	(489,121)	(506,219)

EC442 Umzimvubu - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Allocations to other priorities												
Total Expenditure			1	–	–	–	–	–	–	–	–	–

References

1. Total expenditure must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)

2. Balance of allocations not directly linked to an IDP strategic objective

check op expenditure balance	*(352,772)*	*(349,438)*	*(436,611)*	*(384,706)*	*(441,551)*	*(441,551)*	*(464,887)*	*(383,264)*	*(398,822)*

EC442 Umzimvubu - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Allocations to other priorities			3									
Total Capital Expenditure			1	–	–	–	–	–	–	–	–	–

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

3. Balance of allocations not directly linked to an IDP strategic objective

check capital balance	*(836,820)*	*(909,172)*	*(145,576)*	*(250,249)*	*(229,120)*	*(229,120)*	*(314,687)*	*(82,147)*	*(85,432)*

EC442 Umzimvubu - Supporting Table SA7 Measureable performance objectives

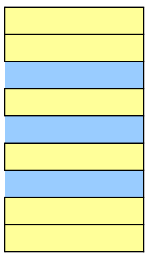
Description	Unit of measurement	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
Vote 1 - Financial Services									
Vote 2- Community and Operational Services									
Vote 3 - Engineering and Planning Services									
Vote 4 - Corporate and Protection									
Vote 5 - Municipal Manager									
Vote 7 - Economic Development and Strategic Services									

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

& Expenditure
Budget Year +2 2025/26



EC442 Umzimvubu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.7	3.2	3.3	3.5	1.1	1.1	1.1	1.1	1.2	1.6
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.7	3.2	3.3	3.5	1.1	1.1	1.1	1.1	1.2	1.6
Liquidity Ratio	Monetary Assets/Current Liabilities	2.0	2.5	2.2	2.5	0.6	0.6	0.6	1.0	1.0	1.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		70.9%	91.0%	83.9%	97.1%	90.1%	90.1%	97.6%	97.5%	97.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		65.3%	85.3%	82.9%	96.5%	89.0%	89.0%	89.0%	99.0%	99.0%	99.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	12.6%	10.1%	12.7%	11.9%	12.1%	12.1%	12.1%	13.4%	26.5%	38.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within`MFMA' s 65(e))										
Creditors to Cash and Investments		4.6%	4.0%	5.0%	8.1%	41.6%	41.6%	41.6%	112.2%	121.8%	128.2%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0	0	0
	Water treatment works	0	0	0	0	0	0	0	0	0	0
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kℓ)	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	26.9%	24.9%	26.2%	20.9%	22.9%	22.9%	22.9%	23.4%	23.4%	23.4%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.2%	31.2%	32.7%	26.3%	28.6%	28.6%		29.4%	29.4%	29.4%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	1.9%	1.9%	2.9%	4.3%	8.3%	8.3%		17.6%	6.4%	6.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	45.3%	37.5%	26.0%	19.3%	16.9%	16.9%	16.9%	20.9%	7.9%	7.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	31.4	41.0	41.0	41.0	37.4	36.4	36.3	37.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	475.1%	397.4%	644.0%	698.1%	628.8%	628.8%	628.8%	718.1%	1810.5%	2836.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	62.6	57.8	44.5	4.2	1.9	1.9	1.9	14.0	20.7	24.6

References

1. Consumer debtors > 12 months old are excluded from current assets

2. Only include if services provided by the municipality

EC442 Umzimvubu - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	2001 Census	2007 Survey	2011 Census	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		All ethnic groups	14,487	15,969	16,823							
Females aged 5 - 14		All ethnic groups	2,173	2,395	2,523							
Males aged 5 - 14		All ethnic groups	2,897	3,194	3,365							
Females aged 15 - 34		All ethnic groups	4,346	4,791	5,047							
Males aged 15 - 34		All ethnic groups	2,897	3,194	3,365							
Unemployment		All ethnic groups	2,173	2,395	2,523							
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600		All ethnic groups	9,205			11,783						
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R5 500 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
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.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–
	10	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–
		No water supply	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		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)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet	–	–	–	–	–	–	–	–	–
		Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–
		No toilet provisions	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (min.service level)	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)	–	–	–	–	–	–	–	–	–
		Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–
		Other energy sources	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week	–	–	–	–	–	–	–	–	–
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week	–	–	–	–	–	–	–	–	–
		Using communal refuse dump	–	–	–	–	–	–	–	–	–
		Using own refuse dump	–	–	–	–	–	–	–	–	–
		Other rubbish disposal	–	–	–	–	–	–	–	–	–
		No rubbish disposal	–	–	–	–	–	–	–	–	–
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal in-house services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		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)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		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)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump			–						
		Using own refuse dump			–						
		Other rubbish disposal			–	–	–	–			
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Municipal entity services	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
		Household service targets (000)									
Name of municipal entity		***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)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Name of municipal entity		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Services provided by 'external mechanisms'	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Names of service providers		**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)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Sanitation/sewerage:***									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Energy:***									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–
Names of service providers		***Refuse:***									
		Removed at least once a week									
		Minimum Service Level and Above sub-total	–	–	–	–	–	–	–	–	–
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–
		Total number of households	–	–	–	–	–	–	–	–	–

Detail of Free Basic Services (FBS) provided	Ref.		2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Electricity		***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (50 kwh 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 - Electricity for informal settlements	–	–	–	–	–	–	–	–	–
Water	Ref.	***Location of households for each type of FBS***									
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.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (free sanitation service to indigent 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.	***Location of households for each type of FBS***									
List type of FBS service		**Formal settlements - (removed once a week to indigent 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 - 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

EC442 Umzimvubu Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	959,414	927,703	839,768	83,772	41,632	41,632	41,632	353,744	460,793	568,347
Cash + investments at the yr end less applications - R'000	18(1)b	2	41,024	108,430	77,132	99,609	12,125	12,125	12,125	39,619	64,344	256,687
Cash year end/monthly employee/supplier payments	18(1)b	3	62.6	57.8	44.5	4.2	1.9	1.9	1.9	14.0	20.7	24.6
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(6,809)	75,042	(22,673)	110,608	20,852	20,852	20,852	132,547	105,858	107,397
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	0.3%	164.8%	84.6%	(55.1%)	(6.0%)	(6.0%)	(9.4%)	(2.0%)	(2.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	56.0%	127.2%	149.2%	97.9%	94.9%	94.9%	94.9%	83.0%	83.0%	83.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7		36.4%	13.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	18(1)c;19	8	13.9%	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 - incr(decr)	18(1)a	11	N.A.	(17.5%)	61.7%	65.3%	7.5%	0.0%	0.0%	29.1%	155.1%	63.2%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.6%	0.8%	1.3%	69.0%	148.6%	148.6%	(348.7%)	111.7%	214.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	2.0%	(1.1%)	7.0%	1.0%	1.9%	1.9%	1.9%	0.8%	3.0%	3.0%

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 arrear 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 arrear 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												
% incr *total service charges (incl prop rates)*	18(1)a			6.3%	170.8%	90.6%	(49.1%)	0.0%	0.0%	(3.4%)	4.0%	4.0%
% incr Property Tax	18(1)a			6.0%	182.4%	92.9%	(49.7%)	0.0%	0.0%	(3.7%)	4.0%	4.0%
% incr Service charges - Electricity	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Water	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a			10.3%	0.5%	(1.4%)	0.0%	0.0%	0.0%	8.2%	4.0%	4.0%
% incr in Sale of Goods and Rendering of Services	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		17,825	18,944	51,302	97,797	49,797	49,797	49,797	48,101	50,025	52,026
Service charges			17,825	18,944	51,302	97,797	49,797	49,797	49,797	48,101	50,025	52,026
Property rates			16,729	17,733	50,086	96,597	48,597	48,597	48,597	46,803	48,675	50,622
Service charges - electricity revenue			–	–	–	–	–	–	–	–	–	–
Service charges - water revenue			–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue			–	–	–	–	–	–	–	–	–	–
Service charges - refuse removal			1,097	1,210	1,217	1,200	1,200	1,200	1,200	1,298	1,350	1,404
Agency services			1,753	2,231	2,314	2,666	2,666	2,666	2,666	2,900	3,016	3,137
Capital expenditure excluding capital grant funding			685,178	751,759	115,843	115,245	134,124	134,124	134,124	89,732	81,621	84,886
Cash receipts from ratepayers	18(1)a		21,946	42,143	97,909	131,714	82,577	82,577	82,577	76,109	79,153	82,319
Ratepayer & Other revenue	18(1)a		39,205	33,126	65,630	134,528	87,027	87,027	87,027	91,659	95,326	99,139
Change in consumer debtors (current and non-current)			N/A	(2,245)	6,550	11,208	2,136	2,136	2,136	8,864	61,057	63,499
Operating and Capital Grant Revenue	18(1)a		295,828	385,456	343,485	348,593	363,182	363,182	363,182	493,375	380,900	393,668
Capital expenditure - total	20(1)(vi)		836,820	909,172	145,576	250,249	229,120	229,120	229,120	314,687	82,147	85,432
Capital expenditure - renewal	20(1)(vi)		16,914	(10,089)	10,192	2,620	4,457	4,457	4,457	2,382	2,477	2,576
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/advised national, provincial and district grants										–	–	–
Average annual collection rate (arrears inclusive)												
DoRA operating												
Local Government Financial Management Grant												
Expanded Public Works Programme Integrated Grant												
Municipal Infrastructure Grant												
Equitable Share												
National Departmental Agencies												
										–	–	–
DoRA capital												
List capital grants												
Energy Efficiency and Demand Side Management Grant												
Integrated National Electrification Programme Grant												
Municipal Infrastructure Grant												
										–	–	–
Trend												
Change in consumer debtors (current and non-current)			N/A	(2,245)	6,550	11,208	2,136	2,136	2,136	8,864	61,057	63,499
Total Operating Revenue			273,685	319,242	318,051	414,527	381,616	381,616	381,616	385,653	400,852	416,658
Total Operating Expenditure			352,772	349,438	436,611	384,706	441,551	441,551	441,551	464,887	383,264	398,822
Operating Performance Surplus/(Deficit)			(79,087)	(30,196)	(118,560)	29,822	(59,934)	(59,934)	(59,934)	(79,234)	17,588	17,836
Cash and Cash Equivalents (30 June 2024)										353,744		
Revenue												
% Increase in Total Operating Revenue				16.6%	(0.4%)	30.3%	(7.9%)	0.0%	0.0%	1.1%	3.9%	3.9%
% Increase in Property Rates Revenue				6.0%	182.4%	92.9%	(49.7%)	0.0%	0.0%	(3.7%)	4.0%	4.0%
% Increase in Electricity Revenue				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% Increase in Property Rates & Services Charges				6.3%	170.8%	90.6%	(49.1%)	0.0%	0.0%	(3.4%)	4.0%	4.0%
Expenditure												
% Increase in Total Operating Expenditure				(0.9%)	24.9%	(11.9%)	14.8%	0.0%	0.0%	5.3%	(17.6%)	4.1%
% Increase in Employee Costs				8.0%	4.6%	4.1%	1.2%	0.0%	0.0%	2.8%	4.0%	4.0%
% Increase in Electricity Bulk Purchases				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)					-	-				-		
Average Cost Per Councillor (Remuneration)					-	-				-		
R&M % of PPE			0.6%	0.8%	1.3%	69.0%	148.6%	148.6%	148.6%	(348.7%)	111.7%	214.0%
Asset Renewal and R&M as a % of PPE			16.0%	18.4%	10.9%	513.4%	507.8%	507.8%	507.8%	(400.3%)	143.6%	275.0%
Debt Impairment % of Total Billable Revenue			0.0%	36.4%	13.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Revenue												
Internally Funded & Other (R'000)			74,586	109,708	102,527	115,245	134,124	134,124	134,124	89,732	81,621	84,886
Borrowing (R'000)			–	–	–	–	–	–	–	–	–	–
Grant Funding and Other (R'000)			151,642	157,413	29,733	135,004	94,996	94,996	94,996	224,955	525	546
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			67.0%	58.9%	22.5%	53.9%	41.5%	41.5%	41.5%	71.5%	0.6%	0.6%
Capital Expenditure												
Total Capital Programme (R'000)			836,820	909,172	145,576	250,249	229,120	229,120	229,120	314,687	82,147	85,432
Asset Renewal			122,326	139,525	70,046	115,572	76,977	76,977	–	10,019	7,300	7,592
Asset Renewal % of Total Capital Expenditure			54.1%	52.2%	53.0%	46.2%	33.6%	33.6%	0.0%	3.2%	8.9%	8.9%
Cash												
Cash Receipts % of Rate Payer & Other			56.0%	127.2%	149.2%	97.9%	94.9%	94.9%	94.9%	83.0%	83.0%	83.0%
Cash Coverage Ratio			62.57	57.81	44.48	4.18	1.87	1.87	1.87	14.01	20.72	24.57
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.1%	0.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			41,024	108,430	77,132	99,609	12,125	12,125	12,125	39,619	64,344	256,687
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	1.6%	1.6%	1.6%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			273,685	319,242	318,051	414,527	381,616	381,616	381,616	385,653	400,852	416,658
Total Operating Expenditure			352,772	349,438	436,611	384,706	441,551	441,551	441,551	464,887	383,264	398,822
Surplus/(Deficit) Budgeted Operating Statement			(79,087)	(30,196)	(118,560)	29,822	(59,934)	(59,934)	(59,934)	(79,234)	17,588	17,836
Surplus/(Deficit) Considering Reserves and Cash Backing			41,024	108,430	77,132	99,609	12,125	12,125	12,125	39,619	64,344	256,687
MTREF Funded (1) / Unfunded (0)		15	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

Budget increases in expenditure relative to inflation rate > 6%	2024	2025	2026	Explanation
Employee related costs	2.8	4	4	The Increase is based on 2023 year to date actuals as at May 2023 (R70m) and an increase of 4% was applied which effectively approximate to the 6,9% CPI
Remuneration of councillors	8	4	10	The Increase is based on 2023 year to date actuals as at May 2023 (R21m) (i.e. The R21m was also 2023 overall budget amount) and an increase of 4% was applied which effectively approximate to the 6,9% CPI
Bulk Purchases - Electricity	0	0	0	N/A
Inventory consumed	-28	4	4	Past year budgets for inventory consumed was relatively higher (R12m vs current to date issues R7m) having observed current year spend it was ideal to reduce the budget in the 2024 budget year, and thereafter the budget approach remains as such.
Debt Impairment	0	0	0	N/A
Depreciation and ammortisation	25	-61	5	Increase is due to new asset acquisitions
Interest	0	0	0	N/A
Contracted services	26	-30	4	Increase in repairs and maintenance hence the increase 2024 budget. No expected significant repairs in 2026 based on assessment and timing difference since the 2024 repairs implemented
Transfers and subsidies	-51	4	4	The material decrease in the 2024 and the two outer years is due completion of projects that were been completed by Eskom in the 2023 budget year and were budgeted within transfers and subsidies in the 2022 financial year
Irrecoverable debts written off	4	4	4	Reasonable within the 6,9% CPI relevant range
Operational costs	4	4	4	Reasonable within the 6,9% CPI relevant range
Losses on disposal of Assets	0	0	0	N/A
Other losses	0	0	0	N/A

EC442 Umzimvubu - Supporting Table SA11 Property rates summary

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Valuation:	1									
Date of valuation:		0	0	0	0	0	0	0	0	0
Financial year valuation used		0	0	0	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	0	0	0	0	0	0	0	0	0
Municipal/assistant valuer appointed? (Y/N)		0	0	0	0	0	0	0	0	0
Municipal partnership s38 used? (Y/N)		0	0	0	0	0	0	0	0	0
No. of assistant valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of data collectors (FTE)	3	0	0	0	0	0	0	0	0	0
No. of internal valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of external valuers (FTE)	3	0	0	0	0	0	0	0	0	0
No. of additional valuers (FTE)	4	0	0	0	0	0	0	0	0	0
Valuation appeal board established? (Y/N)		0	0	0	0	0	0	0	0	0
Implementation time of new valuation roll (mths)		0	0	0	0	0	0	0	0	0
No. of properties	5	0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0
No. of valuation roll amendments		0	0	0	0	0	0	0	0	0
No. of objections by rate payers		0	0	0	0	0	0	0	0	0
No. of appeals by rate payers		0	0	0	0	0	0	0	0	0
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		0	0	0	0	0	0	0	0	0
Public service infrastructure value (Rm)	5	0	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		0	0	0	0	0	0	0	0	0
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)		0	0	0	0	0	0	0	0	0
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:		–	–	–	–	–	–	–	–	–
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	0
Total land value (Rm)	5	0	0	0	0	0	0	0	0	0
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	0
Total market value (Rm)	5	0	0	0	0	0	0	0	0	0
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	0	0	0	0	0	0	0	0	0
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	0	0
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	0	0
Rebates, exemptions - pensioners (R'000)		0	0	0	0	0	0	0	0	0
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)		0	0	0	0	0	0	0	0	0
Total rebates,exemptns,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–

References

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

EC442 Umzimvubu - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2022/23												
Valuation:												
No. of properties		–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Frequency of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Method of valuation used **(select)**		–	–	–	–	–	–	–	–	–	–	–
Base of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/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,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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.

EC442 Umzimvubu - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2023/24												
Valuation:												
No. of properties		–	–	–	–	–	–	–	–	–	–	–
No. of sectional title property values		–	–	–	–	–	–	–	–	–	–	–
No. of unreasonably difficult properties s7(2)		–	–	–	–	–	–	–	–	–	–	–
No. of supplementary valuations		–	–	–	–	–	–	–	–	–	–	–
Supplementary valuation (Rm)		–	–	–	–	–	–	–	–	–	–	–
No. of valuation roll amendments		–	–	–	–	–	–	–	–	–	–	–
No. of objections by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers		–	–	–	–	–	–	–	–	–	–	–
No. of appeals by rate-payers finalised		–	–	–	–	–	–	–	–	–	–	–
No. of successful objections	5	–	–	–	–	–	–	–	–	–	–	–
No. of successful objections > 10%	5	–	–	–	–	–	–	–	–	–	–	–
Estimated no. of properties not valued		–	–	–	–	–	–	–	–	–	–	–
Years since last valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Frequency of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Method of valuation used **(select)**		–	–	–	–	–	–	–	–	–	–	–
Base of valuation **(select)**		–	–	–	–	–	–	–	–	–	–	–
Phasing-in properties s21 (number)		–	–	–	–	–	–	–	–	–	–	–
Combination of rating types used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Flat rate used? (Y/N)		–	–	–	–	–	–	–	–	–	–	–
Is balance rated by uniform rate/variable rate?		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		–	–	–	–	–	–	–	–	–	–	–
Valuation reductions-nature reserves/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,reductns,discs (R'000)		–	–	–	–	–	–	–	–	–	–	–

References

1. Land & Assistance Act, Restitution of Land Rights, Communual 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.

EC442 Umzimvubu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Property rates *(rate in the Rand)*	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates *(Rands)*									
Residential properties									
R15 000 threshhold rebate									
General residential rebate			0	0	0	0	0	0	0
Indigent rebate or exemption			0	0	0	0	0	0	0
Pensioners/social grants rebate or exemption			0	0	0	0	0	0	0
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 *(Rands/month)*			0	0	0	0	0	0	0
Service point - vacant land *(Rands/month)*			0	0	0	0	0	0	0
Water usage - flat rate tariff *(c/kl)*			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 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0

Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(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 *(Rands/month)*			0	0	0	0	0	0	0
Service point - vacant land *(Rands/month)*			0	0	0	0	0	0	0
Waste water - flat rate tariff *(c/kl)*			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 3 (c/kl)		(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			0	0	0	0	0	0	0
Basic charge/fixed fee			0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

References

1. If properties are not rated or zero rated this must be indicated as such

2.Please provide detailed descriptions on Sheet SA13b

EC442 Umzimvubu - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2019/20	2020/21	2021/22	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework		
							Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Exemptions, reductions and rebates *(Rands)*									
REDUCTIONS:									
All residentail section 17 MPRA		Residential rebate	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Residential Property			10,000	10,000	10,000	10,000	10,000	10,000	10,000
Qualifying Indigent Households			-	-	-	-	-	-	-
Residential Nature Reserve									
Water tariffs									
[Insert blocks as applicable]		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Waste water tariffs									
[Insert blocks as applicable]		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Electricity tariffs									
[Insert blocks as applicable]		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)	n/a	n/a	n/a	n/a	n/a	n/a	n/a

EC442 Umzimvubu - Supporting Table SA14 Household bills

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
Rand/cent		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24 % incr.	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Monthly Account for Household - 'Middle Income Range'	1										
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		–	–	–	–	–	–	0.00%	–	-	-
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total large household bill:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase/-decrease			**–**	**–**	**–**	**–**	**–**		**–**	**–**	**–**
Monthly Account for Household - 'Affordable Range'	2										
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		–	–	–	–	–	–	0.00%	–	-	-
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total small household bill:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase/-decrease			**–**	**–**	**–**	**–**	**–**		**–**	**–**	**–**
				-	-	-	-				
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		–	–	–	–	–	–	0.00%	–	-	-
Other		–	–	–	–	–	–	0.00%	–	-	-
sub-total		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
VAT on Services		–	–	–	–	–	–	0.00%	–	-	-
Total small household bill:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase/-decrease			**–**	**–**	**–**	**–**	**–**		**–**	**–**	**–**

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water

2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water

3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

EC442 Umzimvubu - Supporting Table SA15 Investment particulars by type

Investment type R thousand	Ref	2019/20 Audited Outcome	2020/21 Audited Outcome	2021/22 Audited Outcome	Current Year 2022/23 Original Budget	 Adjusted Budget	 Full Year Forecast	2023/24 Medium Term Revenue & Expenditure Framework Budget Year 2023/24	 Budget Year +1 2024/25	 Budget Year +2 2025/26
Parent municipality										
Securities - National Government		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Listed Corporate Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Deposits - Bank		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Deposits - Public Investment Commissioners		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Deposits - Corporation for Public Deposits		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bankers Acceptance Certificates		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Negotiable Certificates of Deposit - Banks		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Guaranteed Endowment Policies (sinking)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Repurchase Agreements - Banks		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Municipal Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		–	–	–	–	–	–	–	–	–
Consolidated total:		–	–	–	–	–	–	–	–	–

References

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

EC442 Umzimvubu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref 1	Period of Investment Yrs/Months	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate [3]	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Parent municipality														
OPERATIONAL INVESTMENT		1	Call investment	Yes	Variable		0	0		28,896,525.17	70,656.15	26,000,000.00		**54,967**
SERVICE DELIVERY INVESTMENT		1	Call investment	Yes	Variable		0	0		63,054,101.11	163,249.66	-		**63,217**
MIG INVESTMENT		1	Call investment	Yes	Variable		0	0		3,690,228.50	8,281.18	3,681,113.97		**7,380**
GUARANTEE INVESTMENT		1	Call investment	Yes	Variable		0	0		317,124.56	848.42	-		**318**
FMG INVESTMENT		1	Call investment	Yes	Variable		0	0		1,049,442.79	2,717.05	1,049,000.00		**2,101**
ELECTRIFICATION		1	Call investment	Yes	Variable		0	0		6,858,336.33	15,446.19	4,520,834.76		**11,395**
PRIMARY ACCOUNT FNB		1	Call investment	Yes	Variable		0	0		-	-	-		**–**
NEDBANK INVESTMENT		1	Call investment	Yes	Variable		0	0		31,842,322.19	111,230.10	-		**31,954**
SOLIDARITY		1	Call investment	Yes	Variable		0	0		193,708.95	536.02	-		**194**
RETENTION		1	Call investment	Yes	Variable		0	0		680,826.04	1,718.09	516,696.39		**1,199**
HOUSING		1	Call investment	Yes	Variable		0	0		3,684,159.02	7,022.41	2,916,069.09		**6,607**
TRAFFIC FINE		1	Call investment	Yes	Variable		0	0		572,479.15	1,687.97	-		**574**
TRAFFIC ENATIS		1	Call investment	Yes	Variable		0	0		2,090,081.79	5,916.64	-		**2,096**
Municipality sub-total										**142,929**	**389**	**38,684**	**–**	**182,002**
Entities														
														–
														–
														–
														–
														–
														–
														–
Entities sub-total										**–**		**–**	**–**	**–**
TOTAL INVESTMENTS AND INTEREST	1									**142,929**		**38,684**	**–**	**182,002**

References

1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)

2. List investments in expiry date order

3. If 'variable' is selected in column F, input interest rate range

4. Withdrawals to be entered as negative

check

EC442 Umzimvubu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality										
Annuity and Bullet Loans		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Long-Term Loans (non-annuity)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Local registered stock		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Instalment Credit		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Financial Leases		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPP liabilities		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Finance Granted By Cap Equipment Supplier		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Marketable Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-Marketable Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bankers Acceptances		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Financial derivatives		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other Securities		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Borrowing	1	–	–	–	–	–	–	–	–	–
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Long-Term Loans (non-annuity)		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Local registered stock		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Instalment Credit		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Financial Leases		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
PPP liabilities		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Finance Granted By Cap Equipment Supplier		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Marketable Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Non-Marketable Bonds		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Bankers Acceptances		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Financial derivatives		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Other Securities		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Municipality sub-total	1	–	–	–	–	–	–	–	–	–
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	–	–	–	–	–	–	–	–	–
Total Unspent Borrowing	1	–	–	–	–	–	–	–	–	–

References

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

check borrowing balance		–	–	–	–	–	–	–	–	–

EC442 Umzimvubu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		90	1,215	5,133	5,220	15,720	14,503	(305)	(317)	(330)
Expanded Public Works Programme Integrated Grant		90	1,215	3,413	3,500	3,500	2,347	(305)	(317)	(330)
Municipal Disaster Relief Grant		–	–	–	–	10,500	10,500	–	–	–
Local Government Financial Management Grant		–	0	1,720	1,720	1,720	1,656	–	–	–
Provincial Government:		**86**	**(545)**	**750**	**750**	**750**	**2,150**	**–**	**–**	**–**

EC442 Umzimvubu - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		(90)	(1,215)	(5,133)	(5,220)	(15,720)	(12,304)	(4,637)	(4,625)	(4,612)
Provincial Government:		(94)	544	(1,139)	(750)	(750)	(437)	(750)	(750)	(750)

EC442 Umzimvubu - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		5,466	5,466	5,466	–	–	5,466	–	(4,942)	(9,884)
Current year receipts		90	1,215	5,133	5,220	15,720	14,503	(305)	(317)	(330)
Conditions met - transferred to revenue		**(90)**	**(1,215)**	**(5,133)**	**(5,220)**	**(15,720)**	**(12,304)**	**(4,637)**	**(4,625)**	**(4,612)**
Conditions still to be met - transferred to liabilities		5,645	7,896	15,731	10,440	31,440	32,274	4,332	(634)	(5,602)
Provincial Government:										
Balance unspent at beginning of the year		500	492	491	–	–	102	–	(750)	(1,500)
Current year receipts		86	(545)	750	750	750	2,150	–	–	–
Conditions met - transferred to revenue		**(94)**	**544**	**(1,139)**	**(750)**	**(750)**	**(437)**	**(750)**	**(750)**	**(750)**
Conditions still to be met - transferred to liabilities		680	(597)	2,379	1,500	1,500	2,689	750	–	(750)
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	3,500	–	–	(0)	–	(820)	(1,673)
Current year receipts		–	3,500	–	901	4,490	–	(400)	(416)	(433)
Conditions met - transferred to revenue		**–**	**–**	**(3,500)**	**(790)**	**(4,824)**	**(1,937)**	**585**	**608**	**633**
Conditions still to be met - transferred to liabilities		–	3,500	7,000	1,691	9,314	1,937	(985)	(1,844)	(2,738)
Total operating transfers and grants revenue		**(184)**	**(671)**	**(9,771)**	**(6,760)**	**(21,294)**	**(14,678)**	**(4,802)**	**(4,767)**	**(4,730)**
Total operating transfers and grants - CTBM	2	**6,325**	**10,799**	**25,111**	**13,631**	**42,254**	**36,899**	**4,097**	**(2,479)**	**(9,090)**
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		(3,573)	(1,439)	(2,445)	–	–	(3,113)	–	(72,417)	(160,687)
Current year receipts		2,134	(1,005)	81,951	52,786	52,786	36,240	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**(82,619)**	**(52,786)**	**(22,605)**	**(15,774)**	**(72,417)**	**(88,270)**	**(89,560)**
Conditions still to be met - transferred to liabilities		(1,439)	(2,445)	162,126	105,572	75,391	48,902	72,417	15,853	(71,126)
Provincial Government:										
Balance unspent at beginning of the year		123	(490)	5,670	–	–	286	–	–	–
Current year receipts		(500)	17,403	13,268	28,000	28,000	19,911	152,033	–	–
Conditions met - transferred to revenue		**(114)**	**(11,243)**	**(18,652)**	**(28,000)**	**(28,000)**	**(18,679)**	**(139,364)**	**–**	**–**
Conditions still to be met - transferred to liabilities		(263)	28,157	37,591	56,000	56,000	38,877	291,397	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	500	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**(111)**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	111	500	–	–	–	–
Total capital transfers and grants revenue		**(114)**	**(11,243)**	**(101,272)**	**(80,897)**	**(50,605)**	**(34,453)**	**(211,781)**	**(88,270)**	**(89,560)**
Total capital transfers and grants - CTBM	2	**(1,702)**	**25,712**	**199,716**	**161,683**	**131,891**	**87,778**	**363,814**	**15,853**	**(71,126)**
TOTAL TRANSFERS AND GRANTS REVENUE		**(298)**	**(11,915)**	**(111,043)**	**(87,657)**	**(71,899)**	**(49,131)**	**(216,583)**	**(93,036)**	**(94,290)**
TOTAL TRANSFERS AND GRANTS - CTBM		**4,623**	**36,511**	**224,827**	**175,314**	**174,145**	**124,678**	**367,911**	**13,374**	**(80,216)**

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

Check opex	(223,734)	(280,889)	(257,369)	(274,567)	(303,690)	(297,074)	(287,198)	(286,361)	(297,360)
Check capex	(151,755)	(168,656)	(131,004)	(215,901)	(145,601)	(129,449)	(436,736)	(88,795)	(90,107)

EC442 Umzimvubu - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 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 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities											
Insert description	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Cash Transfers to other Organs of State											
Insert description	3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Organisations											
Insert description		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Cash Transfers To Organisations		–	–	–	–	–	–	–	–	–	–
Cash Transfers to Groups of Individuals											
Insert description		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Cash Transfers To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other municipalities											
Insert description	1	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Cash Transfers To Municipalities:		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Cash Transfers To Entities/Ems'		–	–	–	–	–	–	–	–	–	–
Non-Cash Transfers to other Organs of State											
Insert description	3	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Cash Transfers To Other Organs Of State:		–	–	–	–	–	–	–	–	–	–
Non-Cash Grants to Organisations											
Insert description	4	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Cash Grants To Organisations		–	–	–	–	–	–	–	–	–	–
Groups of Individuals											
Insert description	5	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–
TOTAL NON-CASH TRANSFERS AND GRANTS		–	–	–	–	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS	6	–	–	–	–	–	–	–	–	–	–

References

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

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

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

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

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

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

EC442 Umzimvubu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
	1	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		9,322	8,989	9,350	10,842	9,942	9,942	11,276	11,727	12,196
Pension and UIF Contributions		1,293	1,338	1,344	1,558	1,558	1,558	1,620	1,685	1,752
Medical Aid Contributions		511	567	503	398	398	398	414	431	448
Motor Vehicle Allowance		–	–	–	–	–	–	–	–	–
Cellphone Allowance		2,052	2,100	2,405	–	–	–	–	–	–
Housing Allowances		4,680	4,792	5,481	7,015	7,015	7,015	7,296	7,588	7,891
Other benefits and allowances		2,203	2,291	1,662	2,613	2,613	2,613	2,717	2,826	2,939
Sub Total - Councillors		**20,060**	**20,077**	**20,745**	**22,426**	**21,526**	**21,526**	**23,323**	**24,256**	**25,226**
% increase	4		**0.1%**	**3.3%**	**8.1%**	**(4.0%)**	**–**	**8.3%**	**4.0%**	**4.0%**
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,359	4,848	4,848	7,428	7,428	7,428	7,832	8,145	8,471
Pension and UIF Contributions		335	430	432	662	662	662	703	731	760
Medical Aid Contributions		51	52	52	105	105	105	112	116	121
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		361	575	1,087	964	964	964	1,020	1,061	1,103
Motor Vehicle Allowance	3	1,211	1,545	1,545	2,029	2,029	2,029	2,099	2,183	2,270
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	585	814	814	1,722	1,722	1,722	1,795	1,873	1,955
Other benefits and allowances	3	50	1	1	1	1	1	1	1	1
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Municipality		**6,952**	**8,265**	**8,779**	**12,911**	**12,911**	**12,911**	**13,562**	**14,111**	**14,682**
% increase	4		**18.9%**	**6.2%**	**47.1%**	**–**	**–**	**5.0%**	**4.0%**	**4.0%**
Other Municipal Staff										
Basic Salaries and Wages		43,243	47,625	49,730	46,409	47,409	47,409	48,215	50,144	52,149
Pension and UIF Contributions		7,549	8,447	8,712	6,786	6,786	6,786	7,100	7,384	7,679
Medical Aid Contributions		3,912	3,985	4,338	4,578	4,578	4,578	4,748	4,938	5,136
Overtime		797	1,782	569	449	449	449	450	468	487
Performance Bonus		3,370	4,012	3,754	6,129	6,129	6,129	6,290	6,541	6,803
Motor Vehicle Allowance	3	2,958	2,031	2,980	4,168	4,168	4,168	4,114	4,278	4,449
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	1,816	1,854	1,753	2,591	2,591	2,591	2,693	2,801	2,913
Other benefits and allowances	3	969	1,082	1,063	994	994	994	1,233	1,282	1,333
Payments in lieu of leave		1,801	227	1,438	1,445	1,445	1,445	1,527	1,588	1,651
Long service awards		252	229	59	116	116	116	128	133	138
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Municipal Staff		**66,668**	**71,274**	**74,396**	**73,665**	**74,665**	**74,665**	**76,497**	**79,557**	**82,740**
% increase	4		**6.9%**	**4.4%**	**(1.0%)**	**1.4%**	**–**	**2.5%**	**4.0%**	**4.0%**
Total Parent Municipality		**93,680**	**99,616**	**103,921**	**109,002**	**109,102**	**109,102**	**113,382**	**117,924**	**122,647**
			6.3%	**4.3%**	**4.9%**	**0.1%**	**–**	**3.9%**	**4.0%**	**4.0%**
Board Members of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Board Members of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**

% increase	4		-	-	-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Senior Managers of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other Staff of Entities										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
Sub Total - Other Staff of Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
% increase	4		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Municipal Entities		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
TOTAL SALARY, ALLOWANCES & BENEFITS		**93,680**	**99,616**	**103,921**	**109,002**	**109,102**	**109,102**	**113,382**	**117,924**	**122,647**
% increase	4		**6.3%**	**4.3%**	**4.9%**	**0.1%**	**–**	**3.9%**	**4.0%**	**4.0%**
TOTAL MANAGERS AND STAFF	5,7	**73,620**	**79,539**	**83,176**	**86,576**	**87,576**	**87,576**	**90,059**	**93,668**	**97,421**

EC442 Umzimvubu - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1. Rand per annum	Ref	No.	Salary	Contributions 1.	Allowances	Performance Bonuses	In-kind benefits	Total Package 2.
Councillors	3							
Speaker	4	–	–	–	–	–	–	–
Chief Whip		–	–	–	–	–	–	–
Executive Mayor		–	–	–	–	–	–	–
Deputy Executive Mayor		–	–	–	–	–	–	–
Executive Committee		–	–	–	–	–	–	–
Total for all other councillors		–	–	–	–	–	–	–
Total Councillors	8	**–**	**–**	**–**	**–**			**–**
Senior Managers of the Municipality	5							
Municipal Manager (MM)		–	–	–	–	–	–	–
Chief Finance Officer		–	–	–	–	–	–	–
		1						–
		1						–
								–
								–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	**2**	**–**	**–**	**–**	**–**		**–**

References

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

EC442 Umzimvubu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2021/22			Current Year 2022/23			Budget Year 2023/24		
Number	1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		–	–	–	–	–	–	–	–	–
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
Municipal employees	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	–	–	–	–	–	–	–	–	–
Other Managers	7	–	–	–	–	–	–	–	–	–
Professionals		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Technicians		–	–	–	–	–	–	–	–	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
Clerks (Clerical and administrative)		–	–	–	–	–	–	–	–	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		–	–	–	–	–	–	–	–	–
Elementary Occupations		–	–	–	–	–	–	–	–	–
TOTAL PERSONNEL NUMBERS	9	–	–	–	–	–	–	–	–	–
% increase					–	–	–	–	–	–
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 fo persons, Not FTE) of managers and staff only (exclude councillors)

7. Managers who provide the direction of a critical technical function

8. Total number of employees working on these functions

EC442 Umzimvubu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		108	108	108	108	108	108	108	108	108	108	108	108	1,298	1,350	1,404
Sale of Goods and Rendering of Services		40	40	40	40	40	40	40	40	40	40	40	40	485	504	524
Agency services		242	242	242	242	242	242	242	242	242	242	242	242	2,900	3,016	3,137
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		183	183	183	183	183	183	183	183	183	183	183	183	2,200	2,288	2,380
Interest earned from Current and Non Current Assets		850	850	850	850	850	850	850	850	850	850	850	850	10,200	10,608	11,032
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		267	267	267	267	267	267	267	267	267	267	267	267	3,203	3,332	3,465
Licence and permits		147	147	147	147	147	147	147	147	147	147	147	147	1,765	1,836	1,909
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Non-Exchange Revenue																
Property rates		3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,803	48,675	50,622
Surcharges and Taxes		2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	29,120	30,285
Fines, penalties and forfeits		600	600	600	600	600	600	600	600	600	600	600	600	7,206	7,494	7,794
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	23,466	281,594	292,630	304,108
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribu		**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**32,138**	**385,653**	**400,852**	**416,658**
Expenditure																
Employee related costs		7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	7,505	90,059	93,668	97,421
Remuneration of councillors		1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	1,944	23,323	24,256	25,226
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		751	751	751	751	751	751	751	751	751	751	751	751	9,016	9,376	9,751
Debt impairment		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Depreciation and amortisation		6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	6,725	80,696	31,639	33,124
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	11,539	15,085	142,018	99,433	103,410
Transfers and subsidies		2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	2,138	25,660	26,686	27,753
Irrecoverable debts written off		190	190	190	190	190	190	190	190	190	190	190	190	2,280	2,371	2,466
Operational costs		7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,651	7,679	91,836	95,835	99,670
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**42,017**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit)		**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(6,305)**	**(9,879)**	**(79,234)**	**17,588**	**17,836**
Transfers and subsidies - capital (monetary allocations)		18,704	18,704	18,704	18,704	18,704	18,704	18,704	18,704	18,704	18,704	18,704	6,035	211,781	88,270	89,560
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote																
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	368,348	383,013	398,265
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Infrastracture and Planning Department		18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	6,074	212,251	88,758	90,069
Vote 5 - Community Serives		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		989	989	989	989	989	989	989	989	989	989	989	989	11,871	12,345	12,839
Vote 8 - Waste Management		414	414	414	414	414	414	414	414	414	414	414	414	4,965	5,005	5,046
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**38,173**	**597,434**	**489,121**	**506,219**
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		7,060	7,060	7,060	7,060	7,060	7,060	7,060	7,060	7,060	7,060	7,060	7,060	84,715	88,103	91,627
Vote 2 - Budget and Treasury		6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,880	6,909	82,593	85,125	88,646
Vote 3 - Corporate Services		3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	3,390	40,678	42,305	43,997
Vote 4 - Infrastracture and Planning Department		5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	5,889	9,435	74,215	32,269	33,559
Vote 5 - Community Serives		9	9	9	9	9	9	9	9	9	9	9	9	105	109	113
Vote 6 - Local Economic Development		2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	2,359	28,308	29,446	30,631
Vote 7 - Public Safety		4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	48,490	50,429	52,446
Vote 8 - Waste Management		8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	105,784	55,478	57,801
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**42,017**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) before assoc.		**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**
Income Tax		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional																
Governance and administration		**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**30,696**	**368,348**	**383,013**	**398,265**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	30,696	368,348	383,013	398,265
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**989**	**989**	**989**	**989**	**989**	**989**	**989**	**989**	**989**	**989**	**989**	**989**	**11,871**	**12,345**	**12,839**
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		989	989	989	989	989	989	989	989	989	989	989	989	11,871	12,345	12,839
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**18,743**	**6,074**	**212,251**	**88,758**	**90,069**
Planning and development		18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	18,743	6,074	212,251	88,758	90,069
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**414**	**414**	**414**	**414**	**414**	**414**	**414**	**414**	**414**	**414**	**414**	**414**	**4,965**	**5,005**	**5,046**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		414	414	414	414	414	414	414	414	414	414	414	414	4,965	5,005	5,046
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**50,842**	**38,173**	**597,434**	**489,121**	**506,219**
Expenditure - Functional																
Governance and administration		**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,330**	**17,358**	**207,986**	**215,533**	**224,271**
Executive and council		4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	4,647	55,764	57,995	60,315
Finance and administration		12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,056	12,084	144,695	149,711	155,816
Internal audit		627	627	627	627	627	627	627	627	627	627	627	627	7,526	7,827	8,140
Community and public safety		**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,050**	**4,049**	**48,594**	**50,538**	**52,559**
Community and social services		0	0	0	0	0	0	0	0	0	0	0	0	3	3	3
Sport and recreation		8	8	8	8	8	8	8	8	8	8	8	8	102	106	110
Public safety		4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	4,041	48,490	50,429	52,446
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**8,248**	**11,794**	**102,523**	**61,715**	**64,190**
Planning and development		3,852	3,852	3,852	3,852	3,852	3,852	3,852	3,852	3,852	3,852	3,852	3,852	46,225	48,080	50,010
Road transport		4,396	4,396	4,396	4,396	4,396	4,396	4,396	4,396	4,396	4,396	4,396	7,942	56,298	13,635	14,180
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**8,815**	**105,784**	**55,478**	**57,801**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	8,815	105,784	55,478	57,801
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**38,443**	**42,017**	**464,887**	**383,264**	**398,822**
Surplus/(Deficit) before assoc.		**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**12,399**	**(3,844)**	**132,547**	**105,858**	**107,397**

EC442 Umzimvubu - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure *to be appropriated*	1															
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Corporate Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Infrastructure and Planning Department		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community Serives		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Local Economic Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Budget and Treasury		258	258	258	258	258	258	258	258	258	258	258	258	3,100	3,224	3,353
Vote 3 - Corporate Services		468	468	468	468	468	468	468	468	468	468	468	468	5,620	5,845	6,079
Vote 4 - Infrastructure and Planning Department		21,933	21,933	21,933	21,933	21,933	21,933	21,933	21,933	21,933	21,933	21,933	21,933	263,196	28,596	29,740
Vote 5 - Community Serives		667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,320	8,653
Vote 6 - Local Economic Development		517	517	517	517	517	517	517	517	517	517	517	517	6,200	6,448	6,706
Vote 7 - Public Safety		1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	22,471	23,370	24,304
Vote 8 - Waste Management		508	508	508	508	508	508	508	508	508	508	508	508	6,100	6,344	6,598
Vote 9 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	2	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**314,687**	**82,147**	**85,432**
Total Capital Expenditure	2	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**314,687**	**82,147**	**85,432**

EC442 Umzimvubu - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional	1															
Governance and administration		**727**	**727**	**727**	**727**	**727**	**727**	**727**	**727**	**727**	**727**	**727**	**727**	**8,720**	**9,069**	**9,432**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		727	727	727	727	727	727	727	727	727	727	727	727	8,720	9,069	9,432
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**2,539**	**30,471**	**31,690**	**32,957**
Community and social services		667	667	667	667	667	667	667	667	667	667	667	667	8,000	8,320	8,653
Sport and recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Public safety		1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	1,873	22,471	23,370	24,304
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**22,450**	**269,396**	**35,044**	**36,446**
Planning and development		15,319	15,319	15,319	15,319	15,319	15,319	15,319	15,319	15,319	15,319	15,319	15,319	183,833	6,448	6,706
Road transport		7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	7,130	85,563	28,596	29,740
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**508**	**508**	**508**	**508**	**508**	**508**	**508**	**508**	**508**	**508**	**508**	**508**	**6,100**	**6,344**	**6,598**
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		508	508	508	508	508	508	508	508	508	508	508	508	6,100	6,344	6,598
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional	2	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**314,687**	**82,147**	**85,432**
Funded by:																
National Government		6,069	6,069	6,068	6,069	6,069	6,069	6,069	6,068	6,069	6,068	6,068	6,068	**72,822**	**421**	**438**
Provincial Government		12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	12,678	152,133	104	108
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		**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**18,746**	**224,955**	**525**	**546**
Borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds		7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	7,478	89,732	81,621	84,886
Total Capital Funding		**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	**26,224**	26,224	26,224	314,687	82,147	85,432

EC442 Umzimvubu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Receipts By Source													1		
Property rates	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	3,900	46,803	48,675	50,622
Service charges - electricity revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	108	108	108	108	108	108	108	108	108	108	108	108	1,298	1,350	1,404
Rental of facilities and equipment	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned - external investments	850	850	850	850	850	850	850	850	850	850	850	850	10,200	10,608	11,032
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Licences and permits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Agency services	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational	22,924	22,924	22,924	22,924	22,924	22,924	22,924	22,924	22,924	22,924	22,923	22,924	275,082	286,085	297,529
Other revenue	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	2,334	28,008	29,128	30,293
Cash Receipts by Source	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**30,116**	**361,391**	**375,846**	**390,880**
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	12,669	12,669	12,669	12,669	12,669	12,669	12,669	12,669	12,669	12,669	12,669	12,669	152,033	–	–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on Disposal of Fixed and Intangible Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**42,785**	**513,424**	**375,846**	**390,880**
Cash Payments by Type															
Employee related costs	9,449	9,449	9,449	9,449	9,449	9,449	9,449	9,449	9,449	9,449	9,449	9,449	113,382	114,301	122,647
Remuneration of councillors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - electricity	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	1,023	12,272	12,763	13,273
Contracted services	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	1,714	20,569	20,049	20,850
Transfers and subsidies - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	6,235	6,235	6,235	6,235	6,235	6,235	6,235	6,235	6,235	6,235	6,235	6,235	74,816	78,157	81,285
Cash Payments by Type	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**18,420**	**221,039**	**225,270**	**238,056**
Other Cash Flows/Payments by Type															
Capital assets	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	6,425	77,104	43,528	45,269
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**24,845**	**298,143**	**268,798**	**283,325**
NET INCREASE/(DECREASE) IN CASH HELD	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**17,940**	**215,281**	**107,048**	**107,555**
Cash/cash equivalents at the month/year begin:	138,464	156,404	174,344	192,284	210,224	228,164	246,104	264,044	281,984	299,924	317,864	335,804	138,464	353,744	460,793
Cash/cash equivalents at the month/year end:	156,404	174,344	192,284	210,224	228,164	246,104	264,044	281,984	299,924	317,864	335,804	353,744	353,744	460,793	568,347

EC442 Umzimvubu - NOT REQUIRED - municipality does not have entities

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations)		–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year		–	–	–	–	–	–	–	–	–
Capital expenditure & funds sources										
Capital expenditure		–	–	–	–	–	–	–	–	–
Transfers recognised - capital		–	–	–	–	–	–	–	–	–
Borrowing		–	–	–	–	–	–	–	–	–
Internally generated funds		–	–	–	–	–	–	–	–	–
Total sources of capital funds		–	–	–	–	–	–	–	–	–
Financial position										
Total current assets		–	–	–	–	–	–	–	–	–
Total non current assets		–	–	–	–	–	–	–	–	–
Total current liabilities		–	–	–	–	–	–	–	–	–
Total non current liabilities		–	–	–	–	–	–	–	–	–
Community wealth/Equity		–	–	–	–	–	–	–	–	–
Cash flows										
Net cash from (used) operating		–	–	–	–	–	–	–	–	–
Net cash from (used) investing		–	–	–	–	–	–	–	–	–
Net cash from (used) financing		–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end		–	–	–	–	–	–	–	–	–

EC442 Umzimvubu - Supporting Table SA32 List of external mechanisms

External mechanism Name of organisation	Yrs/ Mths	Period of agreement 1. Number	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2. R thousand
Pawacons Consulting	Yrs	3	Asset Management	30 June 2023	Rates
Nyalambisa Consulting	Yrs	3	Accounting services	30 June 2023	Rates

References

1. Total agreement period from commencement until end

2. Annual value

EC442 Umzimvubu - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2022/23	2023/24 Medium Term Revenue & Expenditure Framework			Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Entities:														
Revenue Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
Contract 1														–
Contract 2														–
Contract 3 etc														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

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

EC442 Umzimvubu - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		**563,865**	**616,134**	**(6,255)**	**101,604**	**100,908**	**100,908**	**89,558**	**29,598**	**30,782**
Roads Infrastructure		516,270	559,792	5,241	95,218	84,178	84,178	61,053	23,456	24,395
Roads		502,458	548,774	5,241	95,218	84,178	84,178	51,737	23,456	24,395
Road Structures		13,811	11,018	–	–	–	–	9,316	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		47,595	56,342	(11,496)	6,386	16,730	16,730	27,805	6,141	6,387
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	10,200	10,200	19,850	2,600	2,704
LV Networks		47,595	56,342	(11,496)	6,386	6,530	6,530	7,955	3,541	3,683
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	700	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	700	–	–
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	**47,991**	**1,233**	**20,309**	**13,995**	**13,760**	**13,760**	**39,050**	**21,944**	**22,822**
Community Facilities	47,991	1,233	20,309	13,995	13,760	13,760	39,050	21,944	22,822
Halls	6,544	7,081	12,196	5,850	5,500	5,500	13,750	–	–
Centres	39,199	(6,644)	5,789	145	3,803	3,803	10,800	6,864	7,139
Crèches	–	–	–	–	–	–	–	–	–
Clinics/Care Centres	–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations	–	–	–	–	–	–	–	–	–
Testing Stations	–	–	–	–	–	–	–	–	–
Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	0	0	155	2,000	2,000	2,000	4,200	4,368	4,543
Parks	–	(763)	277	–	900	900	5,500	5,720	5,949
Public Open Space	–	–	–	–	–	–	2,000	2,080	2,163
Nature Reserves	–	–	–	–	–	–	500	520	541
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	2,248	1,559	1,892	6,000	1,557	1,557	2,300	2,392	2,488
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	**48,731**	**48,731**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	48,731	48,731	–	–	–	–	–	–	–
Improved Property	48,731	48,731	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**29,994**	**84,135**	**60,278**	**10,000**	**28,505**	**28,505**	**163,033**	**11,440**	**11,898**
Operational Buildings	29,994	84,135	60,278	10,000	28,255	28,255	11,000	11,440	11,898
Municipal Offices	29,994	79,713	58,500	–	19,655	19,655	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	2,635	–	–	2,800	2,800	1,000	1,040	1,082
Workshops	–	–	–	–	–	–	–	–	–
Yards	–	–	–	–	–	–	–	–	–
Stores	–	–	1,410	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	1,787	368	10,000	5,800	5,800	10,000	10,400	10,816
Manufacturing Plant	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	250	250	152,033	–	–
Staff Housing	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	250	250	152,033	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	1,841	251	(2,486)	4,300	2,950	2,950	3,650	3,796	3,948
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	1,841	251	(2,486)	4,300	2,950	2,950	3,650	3,796	3,948
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	1,841	251	(2,486)	4,300	2,950	2,950	3,650	3,796	3,948
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	–	–	428	70	653	653	100	104	108
Computer Equipment	–	–	428	70	653	653	100	104	108
Furniture and Office Equipment	–	(2)	(2,579)	–	–	–	–	–	–
Furniture and Office Equipment	–	(2)	(2,579)	–	–	–	–	–	–
Machinery and Equipment	1,220	(1,745)	1,135	1,208	2,166	2,166	1,716	1,785	1,856
Machinery and Equipment	1,220	(1,745)	1,135	1,208	2,166	2,166	1,716	1,785	1,856
Transport Assets	4,334	4,391	4,700	3,500	3,200	3,200	7,561	6,180	6,428
Transport Assets	4,334	4,391	4,700	3,500	3,200	3,200	7,561	6,180	6,428
Land	16,518	16,518	–	–	–	–	–	–	–
Land	16,518	16,518	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–
Living resources	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–

Total Capital Expenditure on new assets	1	**714,494**	**769,647**	**75,530**	**134,677**	**152,142**	**152,142**	**304,668**	**74,847**	**77,841**

EC442 Umzimvubu - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		**6,384**	**(20,557)**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Roads Infrastructure		6,384	(20,557)	–	–	–	–	–	–	–
Roads		6,384	(20,557)	–	–	–	–	–	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–

Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Heritage assets		–	–	–	–	–	–	–	–	–
Monuments		–	–	–	–	–	–	–	–	–
Historic Buildings		–	–	–	–	–	–	–	–	–
Works of Art		–	–	–	–	–	–	–	–	–
Conservation Areas		–	–	–	–	–	–	–	–	–
Other Heritage		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Improved Property		–	–	–	–	–	–	–	–	–
Unimproved Property		–	–	–	–	–	–	–	–	–
Other assets		–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–
Municipal Offices		–	–	–	–	–	–	–	–	–
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–
Building Plan Offices		–	–	–	–	–	–	–	–	–
Workshops		–	–	–	–	–	–	–	–	–
Yards		–	–	–	–	–	–	–	–	–
Stores		–	–	–	–	–	–	–	–	–
Laboratories		–	–	–	–	–	–	–	–	–
Training Centres		–	–	–	–	–	–	–	–	–
Manufacturing Plant		–	–	–	–	–	–	–	–	–
Depots		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–
Staff Housing		–	–	–	–	–	–	–	–	–
Social Housing		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		–	–	–	–	–	–	–	–	–
Load Settlement Software Applications		–	–	–	–	–	–	–	–	–
Unspecified		–	–	–	–	–	–	–	–	–
Computer Equipment		2,284	1,219	7,808	1,500	3,194	3,194	1,550	1,612	1,676
Computer Equipment		2,284	1,219	7,808	1,500	3,194	3,194	1,550	1,612	1,676
Furniture and Office Equipment		1,641	2,644	2,789	1,120	1,264	1,264	832	865	900
Furniture and Office Equipment		1,641	2,644	2,789	1,120	1,264	1,264	832	865	900
Machinery and Equipment		6,605	6,604	(405)	–	–	–	–	–	–
Machinery and Equipment		6,605	6,604	(405)	–	–	–	–	–	–
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	**16,914**	**(10,089)**	**10,192**	**2,620**	**4,457**	**4,457**	**2,382**	**2,477**	**2,576**
Renewal of Existing Assets as % of total capex		*2.0%*	*-1.1%*	*7.0%*	*1.0%*	*1.9%*	*1.9%*	*0.8%*	*3.0%*	*3.0%*
Renewal of Existing Assets as % of deprecn"		*15.2%*	*-9.1%*	*13.7%*	*3.3%*	*6.9%*	*6.9%*	*3.0%*	*7.8%*	*7.8%*

EC442 Umzimvubu - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		**329**	**1,323**	**2,526**	**8,700**	**19,900**	**19,900**	**52,488**	**9,672**	**10,059**
Roads Infrastructure		160	641	2,526	7,800	18,300	18,300	50,988	8,112	8,436
Roads		–	–	775	–	–	–	43,188	–	–
Road Structures		160	641	1,752	7,800	18,300	18,300	7,800	8,112	8,436
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		170	683	–	900	1,600	1,600	1,500	1,560	1,622
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		170	683	–	900	1,600	1,600	1,500	1,560	1,622
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		**139**	**1,004**	**542**	**2,450**	**2,170**	**2,170**	**4,800**	**4,992**	**5,192**
Community Facilities		139	1,004	542	2,450	2,170	2,170	4,800	4,992	5,192
Halls		139	1,004	542	2,450	2,170	2,170	4,800	4,992	5,192
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–

Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria	–	–	–	–	–	–	–	–	–
Police	–	–	–	–	–	–	–	–	–
Parks	–	–	–	–	–	–	–	–	–
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Stalls	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–
Monuments	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–
Other assets	**1,945**	**1,026**	**1,597**	**2,500**	**3,179**	**3,179**	**4,100**	**4,264**	**4,435**
Operational Buildings	1,945	1,026	1,597	2,500	3,179	3,179	4,100	4,264	4,435
Municipal Offices	1,945	1,026	1,597	2,500	3,179	3,179	4,100	4,264	4,435
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	1,520	1,025	1,442	610	610	610	1,200	1,248	1,298
Computer Equipment	1,520	1,025	1,442	610	610	610	1,200	1,248	1,298
Furniture and Office Equipment	–	–	–	109	109	109	200	208	216
Furniture and Office Equipment	–	–	–	109	109	109	200	208	216
Machinery and Equipment	1,239	1,689	3,002	3,585	5,877	5,877	4,983	5,182	5,390
Machinery and Equipment	1,239	1,689	3,002	3,585	5,877	5,877	4,983	5,182	5,390
Transport Assets	1	–	–	–	–	–	–	–	–
Transport Assets	1	–	–	–	–	–	–	–	–
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	**5,173**	**6,068**	**9,109**	**17,954**	**31,845**	**31,845**	**67,771**	**25,566**	**26,589**

R&M as a % of PPE & Investment Property	*0.6%*	*0.8%*	*1.3%*	*69.0%*	*148.6%*	*148.6%*	*-348.7%*	*111.7%*	*214.0%*
R&M as % Operating Expenditure	*1.5%*	*1.7%*	*2.1%*	*4.7%*	*7.2%*	*7.2%*	*15.3%*	*5.5%*	*6.9%*

EC442 Umzimvubu - Supporting Table SA34d Depreciation by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Depreciation by Asset Class/Sub-class										
Infrastructure		**98,127**	**98,366**	**64,261**	**63,431**	**47,360**	**47,360**	**51,490**	**3,360**	**3,405**
Roads Infrastructure		96,980	40,687	(162)	62,400	6,723	6,723	8,924	–	–
Roads		96,980	40,687	(162)	62,400	–	–	8,924	–	–
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	6,723	6,723	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		651	39,292	42,727	650	16,987	16,987	22,168	2,948	2,976
Drainage Collection		651	219	–	650	1,722	1,722	2,921	2,948	2,976
Storm water Conveyance		–	39,073	42,727	–	15,265	15,265	19,248	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		80	17,771	21,124	–	13	13	12	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		80	17,771	21,124	–	13	13	12	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		59	20	–	–	350	350	593	–	–
Dams and Weirs		59	20	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	350	350	593	–	–
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		358	595	572	381	–	–	396	412	428
Landfill Sites		358	595	572	381	–	–	396	412	428
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	23,288	23,288	19,397	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	515	515	757	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	22,773	22,773	18,640	–	–
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		**3,576**	**6,083**	**5,856**	**3,665**	**9,918**	**9,918**	**16,949**	**17,478**	**18,345**
Community Facilities		1,904	4,021	4,059	2,340	8,805	8,805	15,279	16,054	16,864
Halls		1,359	1,505	1,257	–	7,939	7,939	13,427	14,059	14,719
Centres		–	1,358	1,631	–	–	–	–	–	–
Crèches		15	5	–	–	–	–	–	–	–
Clinics/Care Centres		60	20	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	182	219	–	419	419	710	744	779

Museums	–	–	–	–	–	–	–	–	–
Galleries	–	–	–	–	–	–	–	–	–
Theatres	–	–	–	–	–	–	–	–	–
Libraries	345	382	319	–	57	57	96	101	105
Cemeteries/Crematoria	69	78	67	790	29	29	50	83	117
Police	–	–	–	–	–	–	–	–	–
Parks	–	443	531	1,168	352	352	598	654	713
Public Open Space	–	–	–	–	–	–	–	–	–
Nature Reserves	–	–	–	–	–	–	–	–	–
Public Ablution Facilities	–	–	–	–	–	–	–	–	–
Markets	23	26	22	–	–	–	–	–	–
Stalls	33	22	13	382	10	10	398	414	430
Abattoirs	–	–	–	–	–	–	–	–	–
Airports	–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities	1,672	2,061	1,797	1,325	1,113	1,113	1,670	1,425	1,482
Indoor Facilities	–	–	–	–	–	–	–	–	–
Outdoor Facilities	1,672	2,061	1,797	1,325	1,113	1,113	1,670	1,425	1,482
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	**3,911**	**453**	**(1,377)**	**5,574**	**89**	**89**	**5,813**	**6,032**	**6,273**
Operational Buildings	3,846	431	(1,377)	5,574	89	89	5,813	6,032	6,273
Municipal Offices	2,586	7	(1,377)	5,574	89	89	5,813	6,032	6,273
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–
Building Plan Offices	801	270	–	–	–	–	–	–	–
Workshops	–	–	–	–	–	–	–	–	–
Yards	187	63	–	–	–	–	–	–	–
Stores	80	27	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–
Manufacturing Plant	13	4	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–
Capital Spares	180	61	–	–	–	–	–	–	–
Housing	64	22	–	–	–	–	–	–	–
Staff Housing	64	22	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–
Intangible Assets	382	484	497	896	483	483	280	317	356
Servitudes	–	–	–	–	–	–	–	–	–
Licences and Rights	382	484	497	896	483	483	280	317	356
Water Rights	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–
Computer Software and Applications	382	484	497	896	483	483	280	317	356
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–
Computer Equipment	1,168	1,190	724	1,615	1,921	1,921	1,035	990	1,061
Computer Equipment	1,168	1,190	724	1,615	1,921	1,921	1,035	990	1,061
Furniture and Office Equipment	1,063	1,379	2,574	1,185	1,357	1,357	855	664	722
Furniture and Office Equipment	1,063	1,379	2,574	1,185	1,357	1,357	855	664	722
Machinery and Equipment	858	186	417	1,283	928	928	1,674	94	150
Machinery and Equipment	858	186	417	1,283	928	928	1,674	94	150
Transport Assets	1,918	2,174	1,525	2,409	2,613	2,613	2,600	2,704	2,812
Transport Assets	1,918	2,174	1,525	2,409	2,613	2,613	2,600	2,704	2,812
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	**111,003**	**110,315**	**74,477**	**80,058**	**64,669**	**64,669**	**80,696**	**31,639**	**33,124**

EC442 Umzimvubu - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		**111,946**	**146,870**	**43,451**	**112,952**	**72,520**	**72,520**	**3,637**	**662**	**689**
Roads Infrastructure		97,979	145,312	41,495	112,952	72,340	72,340	3,637	662	689
Roads		90,411	134,660	37,983	76,093	48,560	48,560	637	662	689
Road Structures		7,568	10,651	3,512	36,859	23,780	23,780	3,000	–	–
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		13,968	1,558	1,956	–	180	180	–	–	–
Landfill Sites		13,968	1,558	1,956	–	180	180	–	–	–
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		**(6,584)**	**7,996**	**2,655**	**–**	**–**	**–**	**4,000**	**4,160**	**4,326**
Community Facilities		–	–	–	–	–	–	4,000	4,160	4,326
Halls		–	–	–	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–

Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	4,000	4,160	4,326
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		–	–	–	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		(6,584)	7,996	2,655	–	–	–	–	–	–
Indoor Facilities		(9,051)	1,732	–	–	–	–	–	–	–
Outdoor Facilities		2,468	6,264	2,655	–	–	–	–	–	–
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		**(0)**	**(5,421)**	**13,598**	**–**	**–**	**–**	**–**	**–**	**–**
Operational Buildings		(0)	(5,421)	13,598	–	–	–	–	–	–
Municipal Offices		(0)	(5,421)	13,598	–	–	–	–	–	–
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		49	171	150	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		49	171	150	–	–	–	–	–	–
Water Rights		–	–	–	–	–	–	–	–	–
Effluent Licenses		–	–	–	–	–	–	–	–	–
Solid Waste Licenses		–	–	–	–	–	–	–	–	–
Computer Software and Applications		49	171	150	–	–	–	–	–	–
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 upgrading of existing assets	1	**105,412**	**149,615**	**59,853**	**112,952**	**72,520**	**72,520**	**7,637**	**4,822**	**5,015**
Upgrading of Existing Assets as % of total capex		*12.6%*	*16.5%*	*41.1%*	*45.1%*	*31.7%*	*31.7%*	*2.4%*	*5.9%*	*5.9%*
Upgrading of Existing Assets as % of deprecn"		*95.0%*	*135.6%*	*80.4%*	*141.1%*	*112.1%*	*112.1%*	*9.5%*	*15.2%*	*15.1%*

EC442 Umzimvubu - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
Capital expenditure	1							
Vote 1 - Executive and Council		–	–	–				
Vote 2 - Budget and Treasury		3,100	3,224	3,353				
Vote 3 - Corporate Services		5,620	5,845	6,079				
Vote 4 - Infrastracture and Planning Department		263,196	28,596	29,740				
Vote 5 - Community Serives		8,000	8,320	8,653				
Vote 6 - Local Economic Development		6,200	6,448	6,706				
Vote 7 - Public Safety		22,471	23,370	24,304				
Vote 8 - Waste Management		6,100	6,344	6,598				
Vote 9 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
List entity summary if applicable								
Total Capital Expenditure		**314,687**	**82,147**	**85,432**	**–**	**–**	**–**	**–**
Future operational costs by vote	2							
Vote 1 - Executive and Council		84,715	88,103	91,627				
Vote 2 - Budget and Treasury		82,593	85,125	88,646				
Vote 3 - Corporate Services		40,678	42,305	43,997				
Vote 4 - Infrastracture and Planning Department		74,215	32,269	33,559				
Vote 5 - Community Serives		105	109	113				
Vote 6 - Local Economic Development		28,308	29,446	30,631				
Vote 7 - Public Safety		48,490	50,429	52,446				
Vote 8 - Waste Management		105,784	55,478	57,801				
Vote 9 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
List entity summary if applicable								
Total future operational costs		464,887	383,264	398,822	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		–	–	–				
Service charges - Water		–	–	–				
Service charges - Waste Water Management		–	–	–				
Service charges - Waste Management		1,298	1,350	1,404				
Agency services		2,900	3,016	3,137				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		4,198	4,366	4,540	–	–	–	–
Net Financial Implications		**775,376**	**461,045**	**479,714**	**–**	**–**	**–**	**–**

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)

EC442 Umzimvubu - Supporting Table SA36 Detailed capital budget

R thousand																
														2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																
List all capital projects grouped by Function																
Project Management	**Electrification**	**ULM001**	**New**	*ompetitive and responsive economic infrastruc*	*Inclusion and access*	**provide better lives to all communiti**	*Electrical Infrastructure*	*Electricity Generation Facilities*	**Ward 10, 12**							
Parent Capital expenditure												–	–	–	–	–
Entities:																
List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure												–	–	–	–	–
Total Capital expenditure												–	–	–	–	–

References

Must reconcile with Budgeted Capital Expenditure

Projects that fall above the threshold values applicable to the municipality as identified in regulation 13 of the Municipal Budget and Reporting Regulations must be listed individually. Other projects by Function

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.

Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13 check 145,576 229,120 314,687 82,147 85,432

Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

EC442 Umzimvubu - Supporting Table SA37 Projects delayed from previous financial year/s

R thousand																	
													Previous target year to complete	Current Year 2022/23		2023/24 Medium Term Revenue & Expenditure Framework		
Function	Project name	Project number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude		Original Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Parent municipality:																	
List all capital projects grouped by Function																	
Umzimvubu Local Municipality	**Nophoyi sport facility**		**New**	*nd contribute to a better Africa and a better world*			*Sport and Recreation Facilities*	*Outdoor Facilities*									
Umzimvubu Local Municipality	**Kinira Bridge**		**New**	*South Africa are and feel safe*			*Storm water Infrastructure*	*Road Structures*									
Entities:																	
List all capital projects grouped by Entity																	
Entity Name																	
Project name																	

References

List all projects with planned completion dates in current year that have been re-budgeted 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.

EC442 Umzimvubu - Supporting Table SA38 Consolidated detailed operational projects

R thousand Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Prior year outcomes Audited Outcome 2021/22	Current Year 2022/23 Full Year Forecast	2023/24 Medium Budget Year 2023/24
Parent municipality: *List all operational projects grouped by Function*														
Umzimvubu local Municipality	**Repairs and Maintenance of roads**		**Preventative Maintenance**	*petitive and responsive economic infrastructure network*										
Parent Operational expenditure												–	–	–
Entities: *List all Operational projects grouped by Entity*														
Entity A Water project A														
Entity B Electricity project B														
Entity Operational expenditure												–	–	–
Total Operational expenditure												–	–	–

References

Must reconcile with Budgeted Operating Expenditure

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.

Project Number consists of MSCOA Project Longcode and seq No (sample PO001001002001002001002_00066)

check	436,611	441,551	464,887	