

Municipal annual budgets and MTREF & supporting tables

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Preparation Instructions

Municipality Name: EC442 Umzimvubu ▼

CFO Name: Mr Khaluwe Mehlomakhulu

Tel: 0392558500

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E-Mail: mehlomakulu.khaluwe@umzimvubu.gov.za

Budget for MTREF starting: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

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Name Votes & Sub-Votes

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1	Executive and Council	
Vote 2 - 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 - Infrastructure and Planning Department	1.3	Internal Audit Unit	1.3 - Internal Audit Unit
Vote 5 - Community Services	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	Infrastructure and Planning Department	
	4.1	Infrastructure And Planning	4.1 - Infrastructure 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 Services	
	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	Solid Waste Management	8.1 - Solid 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	Set name on 'Instructions' sheet
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	813 Main Street
Street No. & Name	KwaBhaca
City / Town	Mount Ferre
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	Miss
Name	Nkosomzi Nomnganga	Name	Phindiwe Buso
Telephone number	392558500	Telephone number	392558500
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	790627 5474 089	ID Number	8112121143080
Title	Mr	Title	Miss
Name	Tobela Gladstone Nota	Name	Ncumisa Boyce
Telephone number	392558510	Telephone number	392558510
Cell number	825350638	Cell number	083 346 9311
Fax number		Fax number	392550167
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Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8305135378086	ID Number	880101 1131 086
Title	Mr	Title	Miss
Name	Khaluwe Mehlomakhulu	Name	Vuyelwa Canca
Telephone number	392558500	Telephone number	392558507
Cell number	721580107	Cell number	079 791 0415
Fax number	392550167	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	392558570	Telephone number	392558570
Cell number	725873084	Cell number	738840776
Fax number	392550167	Fax number	392550167
E-mail address	Luzipho.Luthando@umzimvubu.gov.za	E-mail address	Kolisa.Masixole@umzimvubu.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	800718 5369 086	ID Number	
Title	Mr	Title	
Name	Lusapho Matshoba	Name	
Telephone number	392558533	Telephone number	
Cell number	714929319	Cell number	
Fax number	392550167	Fax number	
E-mail address	Matshoba.Lusapho@umzimvubu.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

EC442 Umzimvubu - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
<u>Financial Performance</u>										
Property rates	50,086	46,982	46,522	49,911	66,904	66,904	66,904	66,904	69,848	72,921
Service charges	1,217	1,263	1,297	1,483	1,483	1,483	1,483	1,483	1,548	1,616
Investment revenue	4,323	9,241	10,126	10,580	10,580	10,580	10,580	10,580	11,046	11,531
Transfer and subsidies - Operational	247,598	283,558	284,562	296,660	301,452	301,452	301,452	297,276	290,098	303,143
Other own revenue	48,497	19,766	32,179	43,879	47,676	47,676	47,676	34,694	37,841	39,532
Total Revenue (excluding capital transfers and contributions)	351,719	360,810	374,685	402,512	428,095	428,095	428,095	410,936	410,380	428,743
Employee costs	83,176	89,977	91,909	97,887	98,880	98,880	98,880	106,006	111,042	116,353
Remuneration of councillors	20,745	22,743	23,558	24,485	24,485	24,485	24,485	25,563	–	–
Depreciation and amortisation	82,322	77,500	110,314	113,470	113,470	113,470	113,470	89,550	93,490	97,604
Interest	724	1,038	1,114	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	6,890	10,016	6,501	7,394	7,822	7,822	7,822	10,494	10,642	11,110
Transfers and subsidies	11,787	25,007	18,700	15,262	19,516	19,516	19,516	17,096	16,456	17,180
Other expenditure	183,474	176,053	194,476	217,971	226,467	226,467	226,467	204,113	205,666	214,671
Total Expenditure	389,118	402,334	446,573	476,468	490,641	490,641	490,641	452,823	437,296	456,918
Surplus/(Deficit)	(37,399)	(41,524)	(71,888)	(73,956)	(62,546)	(62,546)	(62,546)	(41,886)	(26,916)	(28,175)
Transfers and subsidies - capital (monetary allocations)	62,219	73,109	77,434	192,047	201,774	201,774	78,986	145,744	61,915	64,710
Transfers and subsidies - capital (in-kind)	–	–	12,560	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	24,821	31,586	18,106	118,091	139,228	139,228	16,440	103,858	34,999	36,535
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	24,821	31,586	18,106	118,091	139,228	139,228	16,440	103,858	34,999	36,535
<u>Capital expenditure & funds sources</u>										
Capital expenditure	196,188	142,238	162,466	261,013	263,107	263,107	101,343	215,003	61,915	64,710
Transfers recognised - capital	77,662	76,340	71,799	192,148	202,213	202,213	74,196	145,864	61,915	60,710
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	102,527	31,180	44,084	68,865	60,894	60,894	27,147	69,139	–	4,000
Total sources of capital funds	180,188	107,519	115,883	261,013	263,107	263,107	101,343	215,003	61,915	64,710
<u>Financial position</u>										
Total current assets	147,723	134,660	120,205	167,622	176,419	176,419	194,227	155,046	225,213	292,728
Total non current assets	949,186	1,007,823	1,072,181	1,153,959	1,221,818	1,221,818	1,116,026	1,347,271	1,315,695	1,282,802
Total current liabilities	47,011	76,155	105,447	92,049	102,144	102,144	72,856	102,366	100,540	98,626
Total non current liabilities	10,678	9,152	11,654	8,531	11,654	11,654	11,574	11,654	11,654	11,654
Community wealth/Equity	1,039,221	1,057,176	1,075,284	1,221,002	1,284,439	1,284,439	1,245,150	1,388,297	1,428,715	1,465,250
<u>Cash flows</u>										
Net cash from (used) operating	874,767	141,178	(146,510)	290,014	317,760	317,760	317,760	237,749	151,791	158,463
Net cash from (used) investing	(159,615)	(122,639)	(179,265)	(261,013)	(263,107)	(263,107)	(263,107)	(215,003)	(61,915)	(64,710)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	715,152	18,539	(325,774)	29,001	54,653	54,653	54,653	22,746	112,622	206,375
<u>Cash backing/surplus reconciliation</u>										
Cash and investments available:	102,908	79,105	66,310	108,106	120,964	120,964	117,836	143,710	189,192	260,393
Total Application of cash and investments:	63,616	91,409	131,448	60,971	117,742	117,742	1,898	76,857	51,429	55,466
Balance - surplus (shortfall)	39,292	(12,303)	(65,138)	47,135	3,221	3,221	115,938	66,853	137,763	204,927
<u>Asset management</u>										
Asset register summary (WDV)	811,003	805,545	769,178	(80,844)	661,605	661,605	661,605	585,950	500,314	402,711
Depreciation	74,913	71,893	77,989	93,470	93,470	93,470	93,470	89,550	93,490	97,604
Renewal and Upgrading of Existing Assets	67,474	94,384	108,044	33,223	44,320	44,320	44,320	77,077	46,615	15,500
Repairs and Maintenance	9,109	20,112	21,081	17,697	19,260	19,260	19,260	25,750	18,009	18,801
<u>Free services</u>										
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	169	–	–	–	–	–	–	–	–
<u>Households below minimum service level</u>										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
Governance and administration		300,722	339,756	343,037	360,136	379,144	379,144	377,609	379,611	396,658
Executive and council		—	—	—	—	—	—	—	—	—
Finance and administration		300,722	339,756	343,037	360,136	379,144	379,144	377,609	379,611	396,658
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		7,718	6,812	8,106	9,310	9,407	9,407	9,407	9,821	10,253
Community and social services		176	175	181	117	210	210	210	219	229
Sport and recreation		5	8	2	1	5	5	5	5	5
Public safety		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		96,618	76,387	108,579	219,541	230,564	230,564	161,401	79,882	83,493
Planning and development		83,350	55,953	82,529	192,693	193,988	193,988	134,553	79,882	83,493
Road transport		13,268	20,434	26,050	26,848	36,575	36,575	26,848	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
Other	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	413,938	433,919	464,679	594,559	629,869	629,869	556,680	472,295	493,453
Expenditure - Functional										
Governance and administration		163,001	181,288	264,041	303,903	305,380	305,380	194,532	182,301	190,499
Executive and council		44,370	48,835	52,067	52,804	55,287	55,287	59,614	35,512	37,092
Finance and administration		115,910	127,186	206,122	245,253	243,744	243,744	127,532	139,076	145,352
Internal audit		2,722	5,267	5,852	5,846	6,349	6,349	7,386	7,713	8,056
Community and public safety		35,798	40,575	46,465	54,215	55,382	55,382	56,592	58,853	61,540
Community and social services		—	—	—	—	—	—	—	—	—
Sport and recreation		—	0	20	45	45	45	0	0	0
Public safety		35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		76,648	67,317	74,613	82,049	89,066	89,066	142,450	138,433	144,564
Planning and development		69,924	51,901	55,619	67,510	76,463	76,463	57,107	58,208	60,809
Road transport		6,725	15,415	18,994	14,539	12,602	12,602	85,343	80,224	83,755
Environmental protection		—	—	—	—	—	—	—	—	—
Trading services		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
Energy sources		—	—	—	—	—	—	—	—	—
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
Other	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	389,118	402,334	446,573	476,468	490,641	490,641	452,823	437,296	456,918
Surplus/(Deficit) for the year		24,821	31,586	18,106	118,091	139,228	139,228	103,858	34,999	36,535

References

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

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Revenue - Functional										
Municipal governance and administration		300,722	339,756	343,037	360,136	379,144	379,144	377,609	379,611	396,658
Executive and council		-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		300,722	339,756	343,037	360,136	379,144	379,144	377,609	379,611	396,658
Administrative and Corporate Support		1,313	535	15	-	15	15	15	16	16
Asset Management		-	-	-	-	-	-	-	-	-
Finance		299,221	338,522	342,784	359,896	378,569	378,569	377,034	379,010	396,031
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		189	699	238	120	400	400	400	418	436
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		(1)	-	-	120	160	160	160	167	174
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		7,718	6,812	8,106	9,310	9,407	9,407	9,407	9,821	10,253
Community and social services		176	175	181	117	210	210	210	219	229
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		176	175	181	117	210	210	210	219	229
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		5	8	2	1	5	5	5	5	5
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		5	8	2	1	5	5	5	5	5
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
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		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
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		96,618	76,387	108,579	219,541	230,564	230,564	161,401	79,882	83,493
Planning and development		83,350	55,953	82,529	192,693	193,988	193,988	134,553	79,882	83,493
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		127	199	12,813	111	350	350	200	209	218
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		367	743	1,039	115,355	115,111	115,111	64,189	2,189	2,291
Project Management Unit		82,855	55,011	68,677	77,227	78,527	78,527	70,163	77,484	80,983
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		13,268	20,434	26,050	26,848	36,575	36,575	26,848	-	-

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		13,268	20,434	26,050	26,848	36,575	36,575	26,848	-	-
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
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		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	413,938	433,919	464,679	594,559	629,869	629,869	556,680	472,295	493,453
Expenditure - Functional										
Municipal governance and administration		163,001	181,288	264,041	303,903	305,380	305,380	194,532	182,301	190,499
Executive and council		44,370	48,835	52,067	52,804	55,287	55,287	59,614	35,512	37,092
Mayor and Council		32,864	35,773	38,064	38,981	40,657	40,657	42,478	17,659	18,436
Municipal Manager, Town Secretary and Chief Executive		11,506	13,062	14,003	13,824	14,630	14,630	17,136	17,853	18,656
Finance and administration		115,910	127,186	206,122	245,253	243,744	243,744	127,532	139,076	145,352
Administrative and Corporate Support		12,565	18,582	15,161	19,587	20,915	20,915	16,605	17,214	18,011
Asset Management		-	862	1,181	7	(0)	(0)	-	-	-
Finance		68,393	71,052	153,363	189,318	186,355	186,355	68,094	77,093	80,546
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		12,083	11,193	10,189	9,651	10,015	10,015	8,852	9,248	9,662
Information Technology		2,963	2,431	2,715	1,992	3,649	3,649	11,504	12,014	12,547
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination		17,249	22,096	22,786	23,060	22,137	22,137	21,756	22,750	23,794
Property Services		-	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		2,656	971	726	1,638	673	673	722	756	792
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		2,722	5,267	5,852	5,846	6,349	6,349	7,386	7,713	8,056
Governance Function		2,722	5,267	5,852	5,846	6,349	6,349	7,386	7,713	8,056
Community and public safety		35,798	40,575	46,465	54,215	55,382	55,382	56,592	58,853	61,540
Community and social services		-	-	-	-	-	-	-	-	-
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		-	-	-	-	-	-	-	-	-
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		-	-	-	-	-	-	-	-	-
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-

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

Functional Classification Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Sport and recreation		-	0	20	45	45	45	0	0	0
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	0	20	45	45	45	0	0	0
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-
Public safety		35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
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		35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
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		76,648	67,317	74,613	82,049	89,066	89,066	142,450	138,433	144,564
Planning and development		69,924	51,901	55,619	67,510	76,463	76,463	57,107	58,208	60,809
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)		23,762	23,992	23,981	22,116	23,941	23,941	22,638	23,608	24,677
Central City Improvement District		-	-	-	-	-	-	-	-	-
Development Facilitation		-	-	-	-	-	-	-	-	-
Economic Development/Planning		-	-	-	-	-	-	-	-	-
Regional Planning and Development		-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City		10,119	9,992	10,620	10,770	14,462	14,462	10,717	9,776	10,185
Project Management Unit		36,043	17,918	21,018	34,624	38,060	38,060	23,752	24,825	25,948
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		6,725	15,415	18,994	14,539	12,602	12,602	85,343	80,224	83,755
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		-	-	-	-	-	-	-	-	-
Roads		6,725	15,415	18,994	14,539	12,602	12,602	85,343	80,224	83,755
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
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		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
Solid Waste Removal		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	389,118	402,334	446,573	476,468	490,641	490,641	452,823	437,296	456,918
Surplus/(Deficit) for the year		24,821	31,586	18,106	118,091	139,228	139,228	103,858	34,999	36,535

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		(1)	–	–	120	160	160	160	167	174
Vote 2 - Budget and Treasury		299,221	338,522	342,784	359,896	378,569	378,569	377,034	379,010	396,031
Vote 3 - Corporate Services		1,502	1,235	253	120	415	415	415	433	452
Vote 4 - Infrastructure and Planning Department		96,491	76,188	95,766	219,430	230,214	230,214	161,201	79,673	83,275
Vote 5 - Community Serives		181	183	183	118	215	215	215	224	234
Vote 6 - Local Economic Development		127	199	12,813	111	350	350	200	209	218
Vote 7 - Public Safety		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
Vote 8 - Waste Management		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	413,938	433,919	464,679	594,559	629,869	629,869	556,680	472,295	493,453
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		64,340	76,198	80,705	81,709	83,773	83,773	88,756	65,976	68,941
Vote 2 - Budget and Treasury		71,050	72,885	155,270	190,964	187,028	187,028	68,816	77,849	81,338
Vote 3 - Corporate Services		27,612	32,206	28,066	31,229	34,579	34,579	36,961	38,476	40,220
Vote 4 - Infrastructure and Planning Department		52,886	43,325	50,632	59,932	65,125	65,125	119,812	114,825	119,887
Vote 5 - Community Serives		–	0	20	45	45	45	0	0	0
Vote 6 - Local Economic Development		23,762	23,992	23,981	22,116	23,941	23,941	22,638	23,608	24,677
Vote 7 - Public Safety		35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
Vote 8 - Waste Management		113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
Vote 9 -		–	–	–	–	–	–	–	–	–
Vote 10 -		–	–	–	–	–	–	–	–	–
Vote 11 -		–	–	–	–	–	–	–	–	–
Vote 12 -		–	–	–	–	–	–	–	–	–
Vote 13 -		–	–	–	–	–	–	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	389,118	402,334	446,573	476,468	490,641	490,641	452,823	437,296	456,918
Surplus/(Deficit) for the year	2	24,821	31,586	18,106	118,091	139,228	139,228	103,858	34,999	36,535

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

Vote Description	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		(1)	-	-	120	160	160	160	167	174
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit		(1)	-	-	120	160	160	160	167	174
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		299,221	338,522	342,784	359,896	378,569	378,569	377,034	379,010	396,031
2.1 - Budget and Treasury -CFO		-	-	3,498	-	2,750	2,750	2,750	2,871	2,997
2.2 - Revenue and expenditure		299,221	338,522	339,286	359,896	375,819	375,819	374,284	376,139	393,034
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		1,502	1,235	253	120	415	415	415	433	452
3.1 - Information Technology		-	-	-	-	-	-	-	-	-
3.2 - Human Resources		189	699	238	120	400	400	400	418	436
3.3 - Administration & Sound Governance		1,313	535	15	-	15	15	15	16	16
3.4 -		-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		96,491	76,188	95,766	219,430	230,214	230,214	161,201	79,673	83,275
4.1 - Infrastructure And Planning		367	743	1,039	115,355	115,111	115,111	64,189	2,189	2,291
4.2 - Roads and Streets PMU		96,124	75,445	94,727	104,075	115,102	115,102	97,011	77,484	80,983
4.3 -		-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		181	183	183	118	215	215	215	224	234
5.1 - Social Services		-	-	-	-	-	-	-	-	-
5.2 - Parks		5	8	2	1	5	5	5	5	5
5.3 - Community Halls		176	175	181	117	210	210	210	219	229
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		127	199	12,813	111	350	350	200	209	218
6.1 - LED Section		127	199	12,813	111	350	350	200	209	218
6.2 -		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
7.1 - Traffic Department		7,537	6,629	7,924	9,192	9,192	9,192	9,192	9,596	10,018
7.2 -		-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
8.1 - Solid Waste Management		8,880	10,965	4,956	5,573	10,755	10,755	8,264	2,982	3,050
8.2 -		-	-	-	-	-	-	-	-	-
8.3 -		-	-	-	-	-	-	-	-	-
8.4 -		-	-	-	-	-	-	-	-	-
8.5 -		-	-	-	-	-	-	-	-	-
8.6 -		-	-	-	-	-	-	-	-	-

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

Vote Description	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
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 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	413,938	433,919	464,679	594,559	629,869	629,869	556,680	472,295	493,453

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

Vote Description	R thousand	##	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Expenditure by Vote		1									
Vote 1 - Executive and Council			64,340	76,198	80,705	81,709	83,773	83,773	88,756	65,976	68,941
1.1 - Mayor and Council			32,864	35,773	38,064	38,981	40,657	40,657	42,478	17,659	18,436
1.2 - Special Programs Unit			17,249	22,096	22,786	23,060	22,137	22,137	21,756	22,750	23,794
1.3 - Internal Audit Unit			2,722	5,267	5,852	5,846	6,349	6,349	7,386	7,713	8,066
1.4 - IDP			-	-	-	-	-	-	-	-	-
1.5 - Municipal Managers Office			11,506	13,062	14,003	13,824	14,630	14,630	17,136	17,853	18,656
1.6 -			-	-	-	-	-	-	-	-	-
1.7 -			-	-	-	-	-	-	-	-	-
1.8 -			-	-	-	-	-	-	-	-	-
1.9 -			-	-	-	-	-	-	-	-	-
1.10 -			-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury			71,050	72,885	155,270	190,964	187,028	187,028	68,816	77,849	81,338
2.1 - Budget and Treasury -CFO			54,674	58,752	137,267	179,089	180,136	180,136	61,158	69,830	72,938
2.2 - Revenue and expenditure			10,052	7,900	12,336	6,270	2,903	2,903	3,356	3,514	3,679
2.3 - Budget, Reporting and Asset Management			3,667	5,262	4,942	3,966	3,317	3,317	3,580	3,749	3,929
2.4 - Supply Change Management			2,656	971	726	1,638	673	673	722	756	792
2.5 -			-	-	-	-	-	-	-	-	-
2.6 -			-	-	-	-	-	-	-	-	-
2.7 -			-	-	-	-	-	-	-	-	-
2.8 -			-	-	-	-	-	-	-	-	-
2.9 -			-	-	-	-	-	-	-	-	-
2.10 -			-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services			27,612	32,206	28,066	31,229	34,579	34,579	36,961	38,476	40,220
3.1 - Information Technology			2,963	2,431	2,715	1,992	3,649	3,649	11,504	12,014	12,547
3.2 - Human Resources			12,083	11,193	10,189	9,651	10,015	10,015	8,852	9,248	9,662
3.3 - Administration & Sound Governance			12,565	18,582	15,161	19,587	20,915	20,915	16,605	17,214	18,011
3.4 -			-	-	-	-	-	-	-	-	-
3.5 -			-	-	-	-	-	-	-	-	-
3.6 -			-	-	-	-	-	-	-	-	-
3.7 -			-	-	-	-	-	-	-	-	-
3.8 -			-	-	-	-	-	-	-	-	-
3.9 -			-	-	-	-	-	-	-	-	-
3.10 -			-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department			52,886	43,325	50,632	59,932	65,125	65,125	119,812	114,825	119,887
4.1 - Infrastructure And Planning			10,119	9,992	10,620	10,770	14,462	14,462	10,717	9,776	10,185
4.2 - Roads and Streets PMU			42,768	33,333	40,012	49,162	50,663	50,663	109,095	105,049	109,702
4.3 -			-	-	-	-	-	-	-	-	-
4.4 -			-	-	-	-	-	-	-	-	-
4.5 -			-	-	-	-	-	-	-	-	-
4.6 -			-	-	-	-	-	-	-	-	-
4.7 -			-	-	-	-	-	-	-	-	-
4.8 -			-	-	-	-	-	-	-	-	-
4.9 -			-	-	-	-	-	-	-	-	-
4.10 -			-	-	-	-	-	-	-	-	-
Vote 5 - Community Services			-	0	20	45	45	45	0	0	0
5.1 - Social Services			-	-	-	-	-	-	-	-	-
5.2 - Parks			-	0	20	45	45	45	0	0	0
5.3 - Community Halls			-	-	-	-	-	-	-	-	-
5.4 -			-	-	-	-	-	-	-	-	-
5.5 -			-	-	-	-	-	-	-	-	-
5.6 -			-	-	-	-	-	-	-	-	-
5.7 -			-	-	-	-	-	-	-	-	-
5.8 -			-	-	-	-	-	-	-	-	-
5.9 -			-	-	-	-	-	-	-	-	-
5.10 -			-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development			23,762	23,992	23,981	22,116	23,941	23,941	22,638	23,608	24,677
6.1 - LED Section			23,762	23,992	23,981	22,116	23,941	23,941	22,638	23,608	24,677
6.2 -			-	-	-	-	-	-	-	-	-
6.3 -			-	-	-	-	-	-	-	-	-
6.4 -			-	-	-	-	-	-	-	-	-
6.5 -			-	-	-	-	-	-	-	-	-
6.6 -			-	-	-	-	-	-	-	-	-
6.7 -			-	-	-	-	-	-	-	-	-
6.8 -			-	-	-	-	-	-	-	-	-
6.9 -			-	-	-	-	-	-	-	-	-
6.10 -			-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety			35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
7.1 - Traffic Department			35,798	40,575	46,446	54,170	55,337	55,337	56,591	58,853	61,540
7.2 -			-	-	-	-	-	-	-	-	-
7.3 -			-	-	-	-	-	-	-	-	-
7.4 -			-	-	-	-	-	-	-	-	-
7.5 -			-	-	-	-	-	-	-	-	-
7.6 -			-	-	-	-	-	-	-	-	-
7.7 -			-	-	-	-	-	-	-	-	-
7.8 -			-	-	-	-	-	-	-	-	-
7.9 -			-	-	-	-	-	-	-	-	-
7.10 -			-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management			113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
8.1 - Solid Waste Management			113,670	113,154	61,454	36,302	40,813	40,813	59,249	57,709	60,315
8.2 -			-	-	-	-	-	-	-	-	-
8.3 -			-	-	-	-	-	-	-	-	-
8.4 -			-	-	-	-	-	-	-	-	-
8.5 -			-	-	-	-	-	-	-	-	-

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

Vote Description	R thousand	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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 -			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	389,118	402,334	446,573	476,468	490,641	490,641	452,823	437,296	456,918
Surplus/(Deficit) for the year		2	24,821	31,586	18,106	118,091	139,228	139,228	103,858	34,999	36,535

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	1,217	1,263	1,297	1,483	1,483	1,483	1,107	1,483	1,548	1,616
Sale of Goods and Rendering of Services		34,309	3,083	14,032	23,644	24,694	24,694	15,836	13,434	15,946	16,673
Agency services		2,314	2,066	2,360	2,900	2,900	2,900	1,844	2,900	3,028	3,161
Interest		–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		501	587	600	2,200	(0)	(0)	–	–	–	–
Interest earned from Current and Non Current Assets		4,323	9,241	10,126	10,580	10,580	10,580	9,038	10,580	11,046	11,531
Dividends		–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		3,779	6,357	5,140	4,708	7,355	7,355	2,890	7,355	7,679	8,017
Licence and permits		1,713	1,760	1,921	1,765	1,765	1,765	1,934	1,765	1,843	1,924
Special Rating Levies		–	–	–	–	–	–	–	–	–	–
Operational Revenue		958	382	998	4,035	4,035	4,035	990	2,313	2,115	2,208
Non-Exchange Revenue											
Property rates	2	50,086	46,982	46,522	49,911	66,904	66,904	64,231	66,904	69,848	72,921
Surcharges and Taxes		(0)	0	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		4,793	3,315	3,642	4,527	4,527	4,527	1,138	4,527	4,726	4,934
Licences or permits		129	198	158	100	200	200	193	200	209	218
Transfer and subsidies - Operational		247,598	283,558	284,562	296,660	301,452	301,452	295,045	297,276	290,098	303,143
Interest		–	2,019	2,114	–	2,200	2,200	4,603	2,200	2,297	2,398
Fuel Levy		–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	496	–	–	–	–	–	–	–
Other Gains		–	–	717	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contrib		351,719	360,810	374,685	402,512	428,095	428,095	398,849	410,936	410,380	428,743
Expenditure											
Employee related costs	2	83,176	89,977	91,909	97,887	98,880	98,880	84,858	106,006	111,042	116,353
Remuneration of councillors		20,745	22,743	23,558	24,485	24,485	24,485	20,242	25,563	–	–
Bulk purchases - electricity	2	–	–	–	–	–	–	–	–	–	–
Inventory consumed	8	6,890	10,016	6,501	7,394	7,822	7,822	5,404	10,494	10,642	11,110
Debt impairment	3	7,023	5,159	9,660	4,112	7,112	7,112	–	5,419	–	–
Depreciation and amortisation		82,322	77,500	110,314	113,470	113,470	113,470	56,983	89,550	93,490	97,604
Interest		724	1,038	1,114	–	–	–	–	–	–	–
Contracted services		105,390	94,143	106,876	122,452	125,791	125,791	85,966	115,420	108,371	113,096
Transfers and subsidies		11,787	25,007	18,700	15,262	19,516	19,516	20,285	17,096	16,456	17,180
Irrecoverable debts written off		–	–	0	8,780	8,780	8,780	(0)	–	11,484	11,989
Operational costs		74,805	79,362	76,814	82,607	84,765	84,765	53,099	83,275	85,811	89,586
Losses on disposal of Assets		(3,744)	(2,631)	1,125	–	–	–	515	–	–	–
Other Losses		–	19	–	20	20	20	–	–	–	–
Total Expenditure		389,118	402,334	446,573	476,468	490,641	490,641	327,352	452,823	437,296	456,918
Surplus/(Deficit)		(37,399)	(41,524)	(71,888)	(73,956)	(62,546)	(62,546)	71,497	(41,886)	(26,916)	(28,175)
Transfers and subsidies - capital (monetary	6	62,219	73,109	77,434	192,047	201,774	201,774	78,986	145,744	61,915	64,710
Transfers and subsidies - capital (in-kind)	6	–	–	12,560	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		24,821	31,586	18,106	118,091	139,228	139,228	150,483	103,858	34,999	36,535
Income Tax		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax		24,821	31,586	18,106	118,091	139,228	139,228	150,483	103,858	34,999	36,535
Share of Surplus/Deficit attributable to Joint Venture		–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality		24,821	31,586	18,106	118,091	139,228	139,228	150,483	103,858	34,999	36,535
Share of Surplus/Deficit attributable to Associate	7	–	–	–	–	–	–	–	–	–	–
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	24,821	31,586	18,106	118,091	139,228	139,228	150,483	103,858	34,999	36,535

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

Vote Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
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 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
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		1,522	153	-	305	305	305	-	-	-	-
Vote 2 - Budget and Treasury		5,970	6,544	162	450	1,450	1,450	-	5,000	-	-
Vote 3 - Corporate Services		5,039	3,725	1,443	5,070	3,114	3,114	-	3,500	-	-
Vote 4 - Infrastructure and Planning Department		176,914	119,492	177,183	226,248	232,138	232,138	-	180,243	51,115	47,210
Vote 5 - Community Services		-	-	5,070	16,200	15,074	15,074	-	15,600	10,800	17,500
Vote 6 - Local Economic Development		277	3,706	2,768	1,950	3,780	3,780	-	3,700	-	-
Vote 7 - Public Safety		4,203	4,495	12,202	10,190	6,308	6,308	-	6,240	-	-
Vote 8 - Waste Management		2,262	4,124	(36,362)	600	937	937	-	720	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		196,188	142,238	162,466	261,013	263,107	263,107	-	215,003	61,915	64,710
Total Capital Expenditure - Vote		196,188	142,238	162,466	261,013	263,107	263,107	-	215,003	61,915	64,710
Capital Expenditure - Functional											
Governance and administration		12,531	10,421	1,605	5,825	4,869	4,869	1,274	8,500	-	-
Executive and council		-	17	-	305	305	305	-	-	-	-
Finance and administration		12,531	10,405	1,605	5,520	4,564	4,564	1,274	8,500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		4,203	4,495	17,272	26,390	21,382	21,382	14,185	21,840	10,800	17,500
Community and social services		-	-	5,070	16,200	15,074	15,074	9,981	15,600	10,800	17,500
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		4,203	4,495	12,202	10,190	6,308	6,308	4,204	6,240	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		177,192	123,198	179,951	228,198	235,918	235,918	85,357	183,943	51,115	47,210
Planning and development		277	3,706	9,864	112,950	116,780	116,780	6,505	67,500	-	-
Road transport		176,914	119,492	170,087	115,248	119,138	119,138	78,852	116,443	51,115	47,210
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		2,262	4,124	(36,362)	600	937	937	528	720	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2,262	4,124	(36,362)	600	937	937	528	720	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	196,188	142,238	162,466	261,013	263,107	263,107	101,343	215,003	61,915	64,710
Funded by:											
National Government		65,888	58,125	71,702	81,048	90,775	90,775	71,245	83,944	61,915	60,710
Provincial Government		11,586	18,094	98	111,100	111,437	111,437	2,951	61,920	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		188	120	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	77,662	76,340	71,799	192,148	202,213	202,213	74,196	145,864	61,915	60,710
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		102,527	31,180	44,084	68,865	60,894	60,894	27,147	69,139	-	4,000
Total Capital Funding	7	180,188	107,519	115,883	261,013	263,107	263,107	101,343	215,003	61,915	64,710

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

Vote Description	##	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
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 -		-	-	-	-	-	-	-	-	-	-
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Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-
4.1 - Infrastructure And Planning		-	-	-	-	-	-	-	-	-	-
4.2 - Roads and Streets PMU		-	-	-	-	-	-	-	-	-	-
4.3 -		-	-	-	-	-	-	-	-	-	-
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Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
5.1 - Social Services		-	-	-	-	-	-	-	-	-	-
5.2 - Parks		-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls		-	-	-	-	-	-	-	-	-	-
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Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
6.1 - LED Section		-	-	-	-	-	-	-	-	-	-
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Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
7.1 - Traffic Department		-	-	-	-	-	-	-	-	-	-
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Vote 8 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
8.1 - Solid Waste Management	-	-	-	-	-	-	-	-	-	-	-
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Vote 9 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 10 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 11 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 12 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 13 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 14 -	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-	-
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Vote 15 -	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-	-
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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	1,522	153	-	305	305	305	-	-	-	-
1.1 - Mayor and Council	-	17	-	305	305	305	-	-	-	-
1.2 - Special Programs Unit	1,522	136	-	-	-	-	-	-	-	-
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	5,970	6,544	162	450	1,450	1,450	-	5,000	-	-
2.1 - Budget and Treasury -CFO	866	451	162	450	670	670	-	3,500	-	-
2.2 - Revenue and expenditure	-	-	-	-	-	-	-	-	-	-
2.3 - Budget, Reporting and Asset Management	5,104	6,092	-	-	780	780	-	1,500	-	-
2.4 - Supply Change Management	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-
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2.10 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	5,039	3,725	1,443	5,070	3,114	3,114	-	3,500	-	-
3.1 - Information Technology	4,765	3,167	1,358	4,650	2,894	2,894	-	3,000	-	-
3.2 - Human Resources	-	-	-	-	-	-	-	-	-	-
3.3 - Administration & Sound Governance	274	558	85	420	220	220	-	500	-	-
3.4 -	-	-	-	-	-	-	-	-	-	-
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3.10 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department	176,914	119,492	177,183	226,248	232,138	232,138	-	180,243	51,115	47,210
4.1 - Infrastructure And Planning	-	0	-	-	-	-	-	-	-	-
4.2 - Roads and Streets PMU	176,914	119,492	177,183	226,248	232,138	232,138	-	180,243	51,115	47,210
4.3 -	-	-	-	-	-	-	-	-	-	-
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4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	-	5,070	16,200	15,074	15,074	-	15,600	10,800	17,500
5.1 - Social Services	-	-	-	-	-	-	-	-	-	-
5.2 - Parks	-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls	-	-	5,070	16,200	15,074	15,074	-	15,600	10,800	17,500
5.4 -	-	-	-	-	-	-	-	-	-	-
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5.10 -	-	-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development	277	3,706	2,768	1,950	3,780	3,780	-	3,700	-	-
6.1 - LED Section	277	3,706	2,768	1,950	3,780	3,780	-	3,700	-	-
6.2 -	-	-	-	-	-	-	-	-	-	-
6.3 -	-	-	-	-	-	-	-	-	-	-
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6.10 -	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety	4,203	4,495	12,202	10,190	6,308	6,308	-	6,240	-	-
7.1 - Traffic Department	4,203	4,495	12,202	10,190	6,308	6,308	-	6,240	-	-
7.2 -	-	-	-	-	-	-	-	-	-	-
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7.10 -	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management	2,262	4,124	(36,362)	600	937	937	-	720	-	-
8.1 - Solid Waste Management	2,262	4,124	(36,362)	600	937	937	-	720	-	-
8.2 -	-	-	-	-	-	-	-	-	-	-
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Vote 9 -	-	-	-	-	-	-	-	-	-	-
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Vote 10 -	-	-	-	-	-	-	-	-	-	-
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Vote 11 -	-	-	-	-	-	-	-	-	-	-
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Vote 12 -	-	-	-	-	-	-	-	-	-	-
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Vote 13 -	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-
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Vote 14 -	-	-	-	-	-	-	-	-	-	-
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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	196,188	142,238	162,466	261,013	263,107	263,107	-	215,003	61,915	64,710
Total Capital Expenditure	196,188	142,238	162,466	261,013	263,107	263,107	-	215,003	61,915	64,710

EC442 Umzimvubu - Table A6 Budgeted Financial Position

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents		102,908	79,105	66,310	108,106	120,964	120,964	117,836	143,710	189,192	260,393
Trade and other receivables from exchange transactions	1	1,646	580	3,602	21,560	194	194	3,536	416	(1,180)	(2,970)
Receivables from non-exchange transactions	1	15,445	22,380	14,733	12,553	9,755	9,755	41,881	9,807	11,299	7,323
Current portion of non-current receivables		71	—	—	—	—	—	—	—	—	—
Inventory	2	3,124	2,869	3,899	2,949	3,899	3,899	3,131	3,899	3,899	3,899
VAT		10,715	11,252	10,454	20,588	18,437	18,437	6,650	(25,957)	(1,169)	911
Other current assets		13,814	18,474	21,206	1,865	23,171	23,171	21,193	23,171	23,171	23,171
Total current assets		147,723	134,660	120,205	167,622	176,419	176,419	194,227	155,046	225,213	292,728
Non current assets											
Investments		—	—	—	—	—	—	—	—	—	—
Investment property		21,816	25,298	26,105	25,298	26,105	26,105	26,105	26,105	26,105	26,105
Property, plant and equipment	3	926,536	981,911	1,045,762	1,125,198	1,194,305	1,194,305	1,089,712	1,319,058	1,287,796	1,255,229
Biological assets		—	—	—	—	—	—	—	—	—	—
Living and non-living resources		—	—	—	—	—	—	—	—	—	—
Heritage assets		18	18	18	18	18	18	18	18	18	18
Intangible assets		816	595	296	3,445	1,390	1,390	191	2,090	1,777	1,450
Trade and other receivables from exchange transactions		—	—	—	—	—	—	—	—	—	—
Non-current receivables from non-exchange transactions		—	—	—	—	—	—	—	—	—	—
Other non-current assets		—	—	—	—	—	—	—	—	—	—
Total non current assets		949,186	1,007,823	1,072,181	1,153,959	1,221,818	1,221,818	1,116,026	1,347,271	1,315,695	1,282,802
TOTAL ASSETS		1,096,909	1,142,483	1,192,385	1,321,582	1,398,237	1,398,237	1,310,253	1,502,317	1,540,909	1,575,530
LIABILITIES											
Current liabilities											
Bank overdraft		—	—	—	—	—	—	—	—	—	—
Financial liabilities		—	—	—	—	—	—	—	—	—	—
Consumer deposits		144	162	176	162	176	176	212	176	176	176
Trade and other payables from exchange transactions	4	44,185	57,926	78,948	71,835	76,283	76,283	36,781	76,283	74,207	72,033
Trade and other payables from non-exchange transactions	5	388	3,699	11,485	6,180	10,621	10,621	24,158	10,621	10,621	10,621
Provision		(1,561)	3,720	3,822	13,650	3,842	3,842	(986)	3,842	3,842	3,842
VAT		3,855	10,648	11,017	222	11,222	11,222	12,691	11,444	11,694	11,955
Other current liabilities		—	—	—	—	—	—	—	—	—	—
Total current liabilities		47,011	76,155	105,447	92,049	102,144	102,144	72,856	102,366	100,540	98,626
Non current liabilities											
Financial liabilities	6	—	—	—	—	—	—	—	—	—	—
Provision	7	10,678	9,152	11,654	8,531	11,654	11,654	11,574	11,654	11,654	11,654
Long term portion of trade payables		—	—	—	—	—	—	—	—	—	—
Other non-current liabilities		—	—	—	—	—	—	—	—	—	—
Total non current liabilities		10,678	9,152	11,654	8,531	11,654	11,654	11,574	11,654	11,654	11,654
TOTAL LIABILITIES		57,689	85,307	117,102	100,580	113,798	113,798	84,430	114,020	112,194	110,280
NET ASSETS		1,039,221	1,057,176	1,075,284	1,221,002	1,284,439	1,284,439	1,225,823	1,388,297	1,428,715	1,465,250
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	1,007,378	1,023,163	1,038,531	1,221,002	1,247,686	1,247,686	1,208,397	1,351,544	1,391,962	1,428,497
Reserves and funds	9	31,842	34,013	36,753	—	36,753	36,753	36,753	36,753	36,753	36,753
Other		—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	10	1,039,221	1,057,176	1,075,284	1,221,002	1,284,439	1,284,439	1,245,150	1,388,297	1,428,715	1,465,250

References

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

0	-	-	-	0	0	(19,327)	-	-	-
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EC442 Umzimvubu - Table A7 Budgeted Cash Flows

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		41,973	36,927	–	45,918	61,552	61,552	61,552	61,552	64,260	67,087
Service charges		1,068	306	–	1,364	1,364	1,364	1,364	1,364	1,424	1,487
Other revenue		54,869	13,944	2,247	70,804	100,133	100,133	100,133	76,888	72,573	75,790
Transfers and Subsidies - Operational	1	870,886	314,790	12,292	319,388	301,452	301,452	301,452	297,276	290,098	303,143
Transfers and Subsidies - Capital	1	114,951	15,677	32,835	192,047	201,774	201,774	201,774	145,744	61,915	64,710
Interest		–	6,630	8,125	10,580	12,780	12,780	12,780	12,780	13,342	13,929
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(208,980)	(247,097)	(202,008)	(334,825)	(341,735)	(341,735)	(341,735)	(340,757)	(335,365)	(350,503)
Interest		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(15,262)	(19,560)	(19,560)	(19,560)	(17,097)	(16,456)	(17,180)
NET CASH FROM/(USED) OPERATING ACTIVITIES		874,767	141,178	(146,510)	290,014	317,760	317,760	317,760	237,749	151,791	158,463
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		(159,615)	(122,639)	(179,265)	(261,013)	(263,107)	(263,107)	(263,107)	(215,003)	(61,915)	(64,710)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(159,615)	(122,639)	(179,265)	(261,013)	(263,107)	(263,107)	(263,107)	(215,003)	(61,915)	(64,710)
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		715,152	18,539	(325,774)	29,001	54,653	54,653	54,653	22,746	89,876	93,753
Cash/cash equivalents at the year begin:	2	–	–	–	–	–	–	–	–	22,746	112,622
Cash/cash equivalents at the year end:	2	715,152	18,539	(325,774)	29,001	54,653	54,653	54,653	22,746	112,622	206,375

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	715,152	18,539	(325,774)	29,001	54,653	54,653	54,653	22,746	112,622	206,375
Other current investments > 90 days		(612,244)	60,566	392,085	79,105	66,310	66,310	63,183	120,964	76,570	54,018
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		102,908	79,105	66,310	108,106	120,964	120,964	117,836	143,710	189,192	260,393
Application of cash and investments											
Unspent conditional transfers		388	(1)	11,485	6,180	11,365	11,365	24,158	11,365	11,365	11,365
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(6,861)	(604)	563	(20,366)	(7,215)	(7,215)	(6,041)	37,402	12,863	11,044
Other working capital requirements	3	39,808	54,280	78,826	61,507	72,997	72,997	19,548	61,001	60,112	65,969
Other provisions		(1,561)	3,720	3,822	13,650	3,842	3,842	986	3,842	3,842	3,842
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	31,842	34,013	36,753	-	36,753	36,753	(36,753)	(36,753)	(36,753)	(36,753)
Total Application of cash and investments:		63,616	91,409	131,448	60,971	117,742	117,742	1,898	76,857	51,429	55,466
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		39,292	(12,303)	(65,138)	47,135	3,221	3,221	115,938	66,853	137,763	204,927
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		39,292	(12,303)	(65,138)	47,135	3,221	3,221	115,938	66,853	137,763	204,927

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 reserves

Other working capital requirements

<u>Other working capital requirements</u>										
Debtors	4,377	3,646	122	10,328	3,286	3,286	17,233	15,282	14,095	6,064
Creditors due	44,185	57,926	78,948	71,835	76,283	76,283	36,781	76,283	74,207	72,033
Total	(39,808)	(54,280)	(78,826)	(61,507)	(72,997)	(72,997)	(19,548)	(61,001)	(60,112)	(65,969)

Debtors collection assumptions

<u>Debtors collection assumptions</u>										
Balance outstanding - debtors	17,162	22,960	18,335	34,114	9,949	9,949	45,417	10,223	10,119	4,354
Estimate of debtors collection rate	25.5%	15.9%	0.7%	30.3%	33.0%	33.0%	37.9%	149.5%	139.3%	139.3%

Long term investments committed

Balance (Insert description; eg sinking fund)

Balance (Insert description; eg sinking fund)	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028
	-	-	-	-	-	-	-	-	-	-
<u>Reserves to be backed by cash/investments</u>										
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	31,842	34,013	36,753	-	36,753	36,753	36,753	36,753	36,753	36,753
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
6	31,842	34,013	36,753	-	36,753	36,753	36,753	36,753	36,753	36,753

Note:

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

EC442 Umzimvubu - Table A9 Asset Management

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	128,714	47,855	54,422	227,790	218,787	218,787	137,926	15,300	49,210
Roads Infrastructure		5,432	3,790	52,787	84,150	75,528	75,528	42,550	–	31,710
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		36,433	14,975	3,182	4,250	7,135	7,135	2,000	–	–
Water Supply Infrastructure		–	–	550	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		41,865	18,765	56,519	88,400	82,664	82,664	44,550	–	31,710
Community Facilities		20,309	10,036	(16,274)	19,650	21,022	21,022	21,400	10,800	10,500
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	7,000
Community Assets		20,309	10,036	(16,274)	19,650	21,022	21,022	21,400	10,800	17,500
Heritage Assets		–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–
Operational Buildings		60,278	16,227	5,770	4,500	700	700	4,200	–	–
Housing		–	0	–	111,000	111,000	111,000	61,800	–	–
Other Assets		60,278	16,227	5,770	115,500	111,700	111,700	66,000	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–
Licences and Rights		–	150	–	3,150	1,394	1,394	1,000	–	–
Intangible Assets		–	150	–	3,150	1,394	1,394	1,000	–	–
Computer Equipment		428	434	133	300	300	300	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–
Machinery and Equipment		1,135	1,744	996	790	927	927	840	–	–
Transport Assets		4,700	499	7,279	–	780	780	4,136	4,500	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	7,620	5,279	48,521	10,823	14,753	14,753	42,305	39,109	8,000
Roads Infrastructure		–	–	46,951	8,348	10,258	10,258	36,185	39,109	8,000
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Infrastructure		–	–	46,951	8,348	10,258	10,258	36,185	39,109	8,000
Community Facilities		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	–	–	–	2,000	2,000	–	–	–
Community Assets		–	–	–	–	2,000	2,000	–	–	–
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		4,840	3,330	1,358	1,500	1,500	1,500	2,000	–	–
Furniture and Office Equipment		2,780	1,948	212	975	995	995	4,120	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–
Transport Assets		–	–	–	–	–	–	–	–	–
Land		–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–
Mature		–	-	-	-	-	-	-	-	-
Immature		–	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	59,853	89,105	59,523	22,400	29,567	29,567	34,772	7,506	7,500
Roads Infrastructure		41,495	56,012	11,120	18,500	25,667	25,667	34,772	7,506	7,500
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,956	(1,366)	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		43,451	54,646	11,120	18,500	25,667	25,667	34,772	7,506	7,500
Community Facilities		-	-	3,689	3,900	3,900	3,900	-	-	-
Sport and Recreation Facilities		2,655	-	119	-	-	-	-	-	-
Community Assets		2,655	-	3,808	3,900	3,900	3,900	-	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		13,598	34,459	44,595	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		13,598	34,459	44,595	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	-	-	-	-	-	-	-	-
Intangible Assets		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	196,188	142,238	162,466	261,013	263,107	263,107	215,003	61,915	64,710
Roads Infrastructure		46,927	59,802	110,858	110,998	111,454	111,454	113,507	46,615	47,210
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		36,433	14,975	3,182	4,250	7,135	7,135	2,000	-	-
Water Supply Infrastructure		-	-	550	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,956	(1,366)	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		85,316	73,411	114,590	115,248	118,589	118,589	115,507	46,615	47,210
Community Facilities		20,309	10,036	(12,585)	23,550	24,922	24,922	21,400	10,800	10,500
Sport and Recreation Facilities		2,655	-	119	-	2,000	2,000	-	-	7,000
Community Assets		22,963	10,036	(12,466)	23,550	26,922	26,922	21,400	10,800	17,500
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		73,876	50,686	50,366	4,500	700	700	4,200	-	-
Housing		-	0	-	111,000	111,000	111,000	61,800	-	-
Other Assets		73,876	50,686	50,366	115,500	111,700	111,700	66,000	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	150	-	3,150	1,394	1,394	1,000	-	-
Intangible Assets		150	150	-	3,150	1,394	1,394	1,000	-	-
Computer Equipment		5,268	3,765	1,490	1,800	1,800	1,800	2,000	-	-
Furniture and Office Equipment		2,780	1,948	212	975	995	995	4,120	-	-
Machinery and Equipment		1,135	1,744	996	790	927	927	840	-	-
Transport Assets		4,700	499	7,279	-	780	780	4,136	4,500	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		196,188	142,238	162,466	261,013	263,107	263,107	215,003	61,915	64,710

ASSET REGISTER SUMMARY - PPE (WDV)	5	811,003	805,545	769,178	(80,844)	661,605	661,605	585,950	500,314	402,711
Roads Infrastructure		317,542	341,100	316,109	(20,000)	296,109	296,109	576,744	517,458	452,062
Storm water Infrastructure		(27,143)	(79,022)	(135,668)	(53,000)	(188,668)	(188,668)	(188,668)	(188,668)	(188,668)
Electrical Infrastructure		17,333	9,094	9,259	-	9,259	9,259	9,259	9,259	9,259
Water Supply Infrastructure		(79)	(138)	(197)	-	(197)	(197)	(197)	(197)	(197)
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(5,287)	(6,886)	(6,965)	(420)	(7,385)	(7,385)	(7,385)	(7,385)	(7,385)
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,410	1,410	1,410	-	1,410	1,410	1,410	1,410	1,410
Infrastructure		303,776	265,558	183,949	(73,420)	110,529	110,529	391,163	331,877	266,481
Community Assets		113,244	114,065	131,192	(12,500)	118,692	118,692	99,692	79,856	59,147
Heritage Assets		18	18	18	18	18	18	18	18	18
Investment properties		21,816	25,298	26,105	25,298	26,105	26,105	26,105	26,105	26,105
Other Assets		306,798	327,399	353,185	(14,350)	338,835	338,835	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		816	595	296	3,445	1,390	1,390	2,090	1,777	1,450
Computer Equipment		6,892	9,270	8,635	(700)	7,935	7,935	7,135	4,212	1,160
Furniture and Office Equipment		4,221	4,950	3,884	(1,325)	2,579	2,579	4,999	3,224	1,371
Machinery and Equipment		6,224	6,346	5,685	(1,310)	4,513	4,513	3,253	1,060	(1,229)
Transport Assets		13,177	18,039	22,225	(6,000)	17,005	17,005	17,491	18,180	14,202
Land		34,020	34,005	34,005	-	34,005	34,005	34,005	34,005	34,005
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	811,003	805,545	769,178	(80,844)	661,605	661,605	585,950	500,314	402,711
EXPENDITURE OTHER ITEMS		84,022	92,005	99,070	111,167	112,730	112,730	115,300	111,499	116,405
<u>Depreciation</u>	7	74,913	71,893	77,989	93,470	93,470	93,470	89,550	93,490	97,604
<u>Repairs and Maintenance by Asset Class</u>	3	9,109	20,112	21,081	17,697	19,260	19,260	25,750	18,009	18,801
Roads Infrastructure		2,526	9,083	10,608	6,000	6,000	6,000	16,400	8,248	8,610
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,592	1,505	1,550	1,550	1,550	500	522	545
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		2,526	10,675	12,113	7,550	7,550	7,550	16,900	8,770	9,155
Community Facilities		542	1,796	4,000	4,000	3,355	3,355	3,150	3,289	3,433
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		542	1,796	4,000	4,000	3,355	3,355	3,150	3,289	3,433
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,597	2,451	1,702	2,867	4,117	4,117	1,000	1,044	1,090
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,597	2,451	1,702	2,867	4,117	4,117	1,000	1,044	1,090
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1,442	262	358	440	440	440	250	261	272
Furniture and Office Equipment		-	58	30	-	48	48	100	104	109
Machinery and Equipment		3,002	4,870	2,877	2,840	3,750	3,750	3,750	3,915	4,087
Transport Assets		-	-	-	-	-	-	600	626	654
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		84,022	92,005	99,070	111,167	112,730	112,730	115,300	111,499	116,405
<i>Renewal and upgrading of Existing Assets as % of total capex</i>		34.4%	66.4%	66.5%	12.7%	16.8%	16.8%	35.8%	75.3%	24.0%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>		90.1%	131.3%	138.5%	35.5%	47.4%	47.4%	86.1%	49.9%	15.9%
<i>R&M as a % of PPE</i>		1.1%	2.5%	2.7%	-21.0%	2.9%	2.9%	4.4%	3.6%	4.7%
<i>Renewal and upgrading and R&M as a % of PPE</i>		9.5%	14.2%	16.8%	-60.4%	9.6%	9.6%	17.6%	13.0%	8.5%

EC442 Umzimvubu - Table A10 Basic service delivery measurement

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	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)		15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	169	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	169	-	-	-	-	-	-	-

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

Description	##	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		50,086	47,151	46,522	49,911	66,904	66,904	66,065	66,904	69,848	72,921
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	169	-	-	-	-	1,834	-	-	-
Net Property Rates		50,086	46,982	46,522	49,911	66,904	66,904	64,231	66,904	69,848	72,921
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		1,217	1,263	1,297	1,483	1,483	1,483		1,483	1,548	1,616
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		1,217	1,263	1,297	1,483	1,483	1,483	-	1,483	1,548	1,616
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	54,579	58,162	59,890	64,441	65,701	65,701	59,082	70,464	73,811	77,317
Pension and UIF Contributions		9,144	10,082	10,557	11,921	11,395	11,395	10,282	12,221	12,801	13,409
Medical Aid Contributions		4,390	4,722	4,955	5,273	5,808	5,808	5,227	6,229	6,524	6,834
Overtime		569	656	708	706	920	920	695	944	989	1,036
Performance Bonus		4,842	5,304	5,491	5,190	5,274	5,274	2,139	5,657	5,925	6,223
Motor Vehicle Allowance		4,525	4,615	4,160	4,323	3,925	3,925	3,476	4,209	4,409	4,619
Cellphone Allowance		-	-	-	-	-	-	-	-	-	-
Housing Allowances		2,567	2,505	2,591	2,745	2,655	2,655	2,341	2,847	2,982	3,135
Other benefits and allowances		1,064	1,300	1,430	1,589	1,518	1,518	1,385	1,628	1,705	1,786
Payments in lieu of leave		1,438	2,248	2,098	1,686	1,686	1,686	231	1,808	1,894	1,993
Long service awards		59	384	29	12	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	83,176	89,977	91,909	97,887	98,880	98,880	84,858	106,006	111,042	116,353
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	83,176	89,977	91,909	97,887	98,880	98,880	84,858	106,006	111,042	116,353

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	74,415	71,672	77,768	93,170	93,170	93,170	56,877	89,250	93,177	97,277
Lease amortisation	497	221	221	300	300	300	105	300	313	327
Capital asset impairment	7,409	5,607	32,325	20,000	20,000	20,000	—	—	—	—
Total Depreciation and amortisation	82,322	77,500	110,314	113,470	113,470	113,470	56,983	89,550	93,490	97,604
Bulk purchases - electricity										
Electricity bulk purchases	—	—	—	—	—	—	—	—	—	—
Total bulk purchases	—	—	—	—	—	—	—	—	—	—
Transfers and grants										
Cash transfers and grants	6,352	612	645	1,334	1,334	1,334	1,075	1,334	—	—
Non-cash transfers and grants	5,435	24,395	18,055	13,928	18,182	18,182	19,210	15,762	16,456	17,180
Total transfers and grants	11,787	25,007	18,700	15,262	19,516	19,516	20,285	17,096	16,456	17,180
Contracted Services										
Outsourced Services	35,617	35,762	45,508	52,900	55,400	55,400	40,680	55,345	55,093	57,517
Consultants and Professional Services	15,037	22,625	17,929	18,546	15,866	15,866	11,772	16,783	14,912	15,568
Contractors	54,736	35,756	43,439	51,006	54,524	54,524	33,514	43,292	38,367	40,011
Total contracted services	105,390	94,143	106,876	122,452	125,791	125,791	85,966	115,420	108,371	113,096
Operational Costs										
Collection costs	—	—	—	—	—	—	—	—	—	—
Contributions to 'other' provisions	—	—	—	—	—	—	—	—	—	—
Audit fees	4,428	4,121	4,482	4,435	5,000	5,000	4,877	6,000	6,264	6,540
Other Operational Costs	70,377	75,242	72,332	78,172	79,765	79,765	48,222	77,275	79,547	83,047
Total Operational Costs	74,805	79,362	76,814	82,607	84,765	84,765	53,099	83,275	85,811	89,586
Repairs and Maintenance by Expenditure Item										
Employee related costs	—	—	—	—	—	—	1,487	—	—	—
Inventory Consumed (Project Maintenance)	—	—	—	—	—	—	—	1,400	1,462	1,526
Contracted Services	9,109	20,112	17,725	11,697	17,797	17,797	132	24,350	16,547	17,275
Operational Costs	—	—	3,356	6,000	1,463	1,463	1,568	—	—	—
Total Repairs and Maintenance Expenditure	9,109	20,112	21,081	17,697	19,260	19,260	3,187	25,750	18,009	18,801
Inventory Consumed										
Inventory Consumed - Water	—	—	—	—	—	—	—	—	—	—
Inventory Consumed - Other	4,732	8,279	5,797	7,394	7,822	7,822	4,663	10,494	10,642	11,110
Total Inventory Consumed & Other Material	4,732	8,279	5,797	7,394	7,822	7,822	4,663	10,494	10,642	11,110

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

Description	###	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Infrastructure and Planning Department	Vote 5 - Community Services	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		-	-	-	-	-	-	-	1,483	-	-	-	-	-	-	-	1,483
Sale of Goods and Rendering of Services		160	15	15	13,244	-	-	-	-	-	-	-	-	-	-	-	13,434
Agency services		-	-	-	-	-	-	2,900	-	-	-	-	-	-	-	-	2,900
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		-	10,580	-	-	-	-	-	-	-	-	-	-	-	-	-	10,580
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	7,090	-	50	215	-	-	-	-	-	-	-	-	-	-	7,355
Licence and permits		-	-	-	-	-	-	1,765	-	-	-	-	-	-	-	-	1,765
Special Rating Levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	150	-	2,163	-	-	-	-	-	-	-	-	-	-	-	2,313
Non-Exchange Revenue																	
Property rates		-	66,904	-	-	-	-	-	-	-	-	-	-	-	-	-	66,904
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	4,527	-	-	-	-	-	-	-	-	4,527
Licences or permits		-	-	-	-	-	200	-	-	-	-	-	-	-	-	-	200
Transfer and subsidies - Operational		-	290,095	400	-	-	-	-	6,781	-	-	-	-	-	-	-	297,276
Interest		-	2,200	-	-	-	-	-	-	-	-	-	-	-	-	-	2,200
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		160	377,034	415	15,457	215	200	9,192	8,264	-	-	-	-	-	-	-	410,936
Expenditure																	
Employee related costs		15,648	15,571	13,019	13,684	0	7,552	24,186	16,346	-	-	-	-	-	-	-	106,006
Remuneration of councillors		25,563	-	-	-	-	-	-	-	-	-	-	-	-	-	-	25,563
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	5,000	744	1,400	-	-	1,050	2,300	-	-	-	-	-	-	-	10,494
Debt impairment		-	5,300	-	-	-	-	-	119	-	-	-	-	-	-	-	5,419
Depreciation and amortisation		-	3,200	3,100	60,750	-	-	500	22,000	-	-	-	-	-	-	-	89,550
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		16,824	18,490	3,365	33,570	-	536	27,370	15,265	-	-	-	-	-	-	-	115,420
Transfers and subsidies		860	-	1,960	-	-	12,242	700	1,334	-	-	-	-	-	-	-	17,096
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		29,861	21,255	14,773	10,408	-	2,308	2,785	1,885	-	-	-	-	-	-	-	83,275
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		88,756	68,816	36,961	119,812	0	22,638	56,591	59,249	-	-	-	-	-	-	-	452,823
Surplus/(Deficit)		(88,596)	308,218	(36,546)	(104,355)	215	(22,438)	(47,399)	(50,985)	-	-	-	-	-	-	-	(41,886)
Transfers and subsidies - capital (monetary allocations)		-	-	-	145,744	-	-	-	-	-	-	-	-	-	-	-	145,744
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(88,596)	308,218	(36,546)	41,389	215	(22,438)	(47,399)	(50,985)	-	-	-	-	-	-	-	103,858

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

[illegible]

Reference	
1	Must reconcile with Table A4 Budgeted Financial Performance (revenue and expenditure)
2	Must reconcile with Table A4 Budgeted Financial Position
3	Assets treated as assets to be controlled as the same as purchased/construction assets. Includes PPP asset element accounted for as finance lease
4	Borrowing must reconcile to Table A17
5	Trade Payable should only include Trade Payables from Exchange Transactions (True Creditors)
6	Inventory Consumed - Water - included under 'Inventory Consumed' on Table A4 - Detail to be submitted on Table SA1
7	Inventory Consumed Other - included under 'Inventory Consumed' on Table A4 - Detail to be submitted on Table SA1
8	Inventory - Tankers/Shipyard Vessels (Include under gasoil/boilers on Table A4)
9	Inventory Writte-off - included under losses on Table A4

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Service charges - Waste Management				1,217	1,200	1,298	1,483	1,483	1,483	1,616	1,681	1,748
Sale of Goods and Rendering of Services				640	610	485	23,644	23,194	23,194	16,673	17,340	18,033
Agency services				2,314	2,666	2,900	2,900	2,900	2,900	3,161	3,287	3,419
Interest earned from Current and Non Current Assets				4,323	10,117	10,200	10,580	10,580	10,580	11,531	11,993	12,472
Rental from Fixed Assets				3,779	3,790	3,203	4,708	7,355	7,355	8,017	8,337	8,671
Licence and permits				1,713	1,677	1,765	1,765	1,765	1,765	1,924	2,001	2,081
Operational Revenue				958	500	-	4,035	4,035	4,035	2,208	2,297	2,389
Property rates				50,086	48,597	46,803	49,911	66,904	66,904	72,921	75,838	78,871
Fines, penalties and forfeits				4,793	6,890	7,206	4,527	4,527	4,527	4,934	5,131	5,336
Licences or permits				129	298	-	100	100	100	218	227	236
Transfer and subsidies - Operational				247,598	282,396	281,594	296,660	298,020	298,020	303,143	315,269	327,879
Interest				501	2,076	2,200	-	2,200	2,200	2,398	2,494	2,594
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	318,051	360,817	357,654	400,313	423,063	423,063	428,743	445,893	463,729

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

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
				R thousand									
Employee related costs				83,176	87,576	90,059	97,887	98,880	98,880	111,042	115,483	120,103	
Remuneration of councillors				20,745	21,526	23,323	24,485	–	24,485	26,662	27,728	28,838	
Bulk purchases - electricity				–	–	–	–	–	–	–	–	–	
Inventory consumed				6,890	12,672	9,016	7,394	7,774	7,774	9,441	9,819	10,212	
Debt impairment				7,023	–	–	4,112	7,112	7,112	5,710	5,938	6,176	
Depreciation and amortisation				81,886	64,669	80,696	113,470	–	113,470	90,550	94,172	97,939	
Interest				724	–	–	–	–	–	–	–	–	
Contracted services				75,878	112,017	142,018	122,452	121,955	121,955	102,969	107,087	111,371	
Transfers and subsidies				89,228	52,181	25,660	15,262	19,560	19,560	16,456	17,114	17,799	
Irrecoverable debts written off				–	2,184	2,280	8,780	–	8,780	11,484	11,943	12,421	
Operational costs				74,805	88,726	91,836	82,607	83,756	83,756	85,252	88,662	92,208	
Other losses				–	–	–	20	–	20	–	–	–	
Allocations to other priorities													
Total Expenditure				1	440,355	441,551	464,888	476,469	339,037	485,792	459,565	477,948	497,065
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				51,237	39,217	18,315	1	(151,604)	(4,849)	6,742	40,652	40,147	

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Governance and administration		A		5,178	5,386	5,601	5,825	4,869	4,869	4,200	4,368	4,543
Community and public safety		B		23,461	24,399	25,375	26,390	21,508	21,508	19,940	20,738	21,567
Economic and environmental		C		202,867	210,982	219,421	228,198	249,393	249,393	175,244	182,254	189,544
Trading servoces		D		533	555	577	600	850	850	720	749	779
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	232,040	241,321	250,974	261,013	276,620	276,620	200,104	208,108	216,432

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

35,852 99,083 88,508 (0) 13,513 13,513 (14,899) 146,193 151,722

EC442 Umzimvubu - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Governance and administration	Number of IGR Meetings	2	2	2	2	2	2	2	2	2
Office of the Municipal Manager	Number of Oversight Report on the Annual	1	1	1	1	1	1	1	1	1
	Number of Municipal Annual Reports submitted to Council	1	1	1	1	1	1	1	1	1
									-	-
Sub-function 2 - Special programs	Number of approved and reviewed Communication Plan	1	1	1	1	1	1	1	1	1
<i>Insert measure/s description</i>	Number of EXCO Outreach programmes held	2	2	2	2	2	2	2	2	2
	Number of EPWP reports submitted for compliance with EPWP grant conditions	12	12	12	12	12	12	12	12	12
Sub-function 3 - Internal Audit										
<i>Insert measure/s description</i>	Number of operational and strategic internal risk based audit plans developed	1	1	1	1	1	1	1	1	1
	Number of initiatives conducted that contribute towards clean audit	4	4	4	4	4	4	4	4	4
Function 2 - Budget and Treasury										
Sub-function 1 - (name)	Submission of S72 reports by 25 January 2025	1	1	1	1	1	1	1	1	1
<i>Insert measure/s description</i>										
	Number of indigent beneficiaries subsidised with paraffin, electricity and gas	2600	3320	3500	4692	4692	4692	4692	4692	4692
<i>Insert measure/s description</i>									-	-
Sub-function 3 - (name)									-	-
<i>Insert measure/s description</i>									-	-
Vote 2 - Community and Public Safety										
Function 1 - Public Safety	Number of upgraded animal pounds	1	1	1	1	1	1	1	1	1
Sub-function 1 - (name)	Number of constructed KwaBhaca Public Transport Pound Phase 2.	0	0	0	0	0	0	1	1	0
<i>Insert measure/s description</i>									-	-
Sub-function 2 - (Community services)	Number of Recreational Parks constructed	0	0	0	1	0	1	1	0	1
<i>Insert measure/s description</i>									-	-
Sub-function 3 - (name)									-	-
<i>Insert measure/s description</i>									-	-
Function 2 - Corporate services										
Sub-function 1 -ICT	Number of Wards with installed Free Wi-Fi	0	1	1	1	0	1	1	1	1
<i>Insert measure/s description</i>										
Sub-function 2 - HR	Number of students allocated with bursaries for scarce skills	10	10	10	10	0	10	10	10	10
<i>Insert measure/s description</i>										
Sub-function 3 - Sound Governance	Number of Ordinary Council Meetings scheduled	8	8	8	8	8	8	8	8	8
<i>Insert measure/s description</i>									-	-
Vote 3 - Economic and Environmental Management										
Function 1 - Infrastructure and Planning									-	-
Sub-function 1 - PMU	number of community halls constructed	3	3	4	5	0	5	4	4	4
<i>Insert measure/s description</i>	Km of roads maintained	100	100	100	100	0	100	118	118	118
Sub-function 2 - Housing	Number of constructed & completed housing projects	0	0	0	186	0	186	186	186	186
<i>Insert measure/s description</i>	Number of Building Plan Approvals Committees Sitings (BPAC)	8	8	8	8	8	8	8	8	8
Sub-function 3 - (name)									-	-
<i>Insert measure/s description</i>									-	-
Function 2 -LED										
Sub-function 1 - (name)	Number of livestock sales and marketing sessions held	0	0	0	1	0	1	1	1	1
<i>Insert measure/s description</i>	Number of storage facilities provided to a Custom Feedlot	0	0	0	0	0	0	1	0	0
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities

3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

EC442 Umzimvubu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.2%	0.3%	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	0.2%	0.3%	0.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
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%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	3.1	1.8	1.1	1.8	1.7	1.7	2.7	1.5	2.2	3.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	3.1	1.8	1.1	1.8	1.7	1.7	2.7	1.5	2.2	3.0
Liquidity Ratio	Monetary Assets/Current Liabilities	2.2	1.0	0.7	1.4	1.2	1.2	1.7	1.4	1.9	2.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	121.2%	856.8%	0.0%	188.2%	240.3%	240.3%	371.3%	421.8%	375.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		121.2%	856.8%	0.0%	188.2%	240.3%	240.3%	371.3%	421.8%	375.5%	375.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	14.5%	17.1%	14.7%	15.3%	13.6%	13.6%	19.5%	3.4%	9.8%	8.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))										
Creditors to Cash and Investments		0.1%	0.0%	-3.5%	21.3%	20.8%	20.8%	44.2%	50.0%	10.1%	5.5%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0		
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0		
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0		
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0		
Water Volumes :System input	Bulk Purchase	0	0	0	0	0	0	0	0		
	Water treatment works	0	0	0	0	0	0	0	0		
	Natural sources	0	0	0	0	0	0	0	0		
	Total Volume Losses (kℓ)	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		
	% Volume (units purchased and generated less units sold)/units purchased and generated										
		0	0	0	0	0	0	0	0		
Employee costs	Employee costs/(Total Revenue - capital	23.6%	24.9%	24.5%	24.3%	23.1%	23.1%	21.3%	25.8%	27.1%	27.1%
Remuneration	Total remuneration/(Total Revenue - capital	29.5%	31.2%	30.8%	30.4%	28.8%	28.8%	33.0%	32.0%	27.1%	27.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	2.6%	5.6%	5.6%	4.4%	4.5%	4.5%	6.5%	6.3%	4.4%	4.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	23.6%	21.8%	29.7%	28.2%	26.5%	26.5%	14.3%	21.8%	22.8%	22.8%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating	53.0	44.4	35.4	31.5	33.5	33.5	31.2	30.8	29.5	30.8
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	77.4%	569.3%	164.4%	128.8%	110.4%	110.4%	275.0%	-68.8%	68.4%	56.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	33.5	0.9	(14.6)	1.2	2.2	2.2	3.0	0.9	5.2	9.2

References

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

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	21,341	20,785	22,257	23,856	24,553	24,553	17,962	24,271	21,499	22,477	
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	
Own capex	118,527	65,899	90,667	68,865	60,894	60,894	(74,196)	69,139	-	4,000	
Borrowing	-	-	-	-	-	-	-	-	-	-	

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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population		Africans	n/a	n/a	196,000	196,000	196,000	196,000	196,000	196,000	196,000	196,000
Females aged 5 - 14		Africans	n/a	n/a	12,700	12,700	12,700	12,700	12,700	12,700	12,700	12,700
Males aged 5 - 14		Africans	n/a	n/a	12,740	12,740	12,740	12,740	12,740	12,740	12,740	12,740
Females aged 15 - 34		Africans	n/a	n/a	7,537	7,537	7,537	7,537	7,537	7,537	7,537	7,537
Males aged 15 - 34		Africans	n/a	n/a	6,713	6,713	6,713	6,713	6,713	6,713	6,713	6,713
Unemployment		Africans	n/a	n/a	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
Monthly household income (no. of households)	1, 12											
No income		Population by income	34.00%	30.00%	31.00%	31.00%	31.00%	31.00%	31.00%	31.00%	31.00%	31.00%
R1 - R1 600		Population by income	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%	34.00%
R1 601 - R3 200		Population by income	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%	45.00%
R3 201 - R6 400		Population by income	42.00%	42.00%	42.00%	42.00%	42.00%	42.00%	42.00%	42.00%	42.00%	42.00%
R6 401 - R12 800		Population by income	37.00%	37.00%	37.00%	37.00%	37.00%	37.00%	37.00%	37.00%	37.00%	37.00%
R12 801 - R25 600		Population by income	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%	32.00%
R25 601 - R51 200		Population by income	27.00%	27.00%	27.00%	27.00%	27.00%	27.00%	27.00%	27.00%	27.00%	27.00%
R52 201 - R102 400		Population by income	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%	20.00%
R102 401 - R204 800		Population by income	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%	14.00%
R204 801 - R409 600		Population by income	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%	6.00%
R409 601 - R819 200		Population by income	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Poverty profiles (no. of households)												
< R5 500 per household per month	13											
Insert description	2	Africans	81.00%	81.00%	81.00%	81.00%	81.00%	67.00%	67.00%	67.00%	67.00%	67.00%
Household demographics (000)												
Number of people in municipal area		Total population	196,000,000	196,000,000	203,000,000	204,000	205,000	205,000	205,000	214,000	214,000	214,000
Number of poor people in municipal area		People living below poverty line	2,000	2,000	2,020	2,020	2,500	2,500	2,500	3,000	3,000	3,000
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Informal		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Total number of households		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
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 (CPI)												
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												

[illegible]

Municipal entity services			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Name of municipal entity		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min service level)									
		Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Using public tap (< min service level)									
		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	--	--	--	--	--	--	--	--	--
Services provided by 'external mechanisms'			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Names of service providers		Household service targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
		Using public tap (at least min service level)									
		Other water supply (at least min service level)									
		Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
		Using public tap (< min service level)									
		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	--	--	--	--	--	--	--	--	--
Detail of Free Basic Services (FBS) provided			2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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

References

15. Subject to figures provided in Schedule

EC442 Umzimvubu - Supporting Table SA11 Property rates summary

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
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)	5	0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)		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	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2024/25												
Valuation:												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
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)		3	3	-	3	3	-	-	3	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		2	2	-	2	2	-	-	2	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Flat rate used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Is balance rated by uniform rate/variable rate?		2	2	-	2	2	-	-	2	-	-	-
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, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer

6. *Provide relevant information for historical comparisons.*

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2025/26												
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)		3	3	-	3	3	-	-	3	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		2	2	-	2	2	-	-	2	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	-	2	2	-	-	2	-	-	-
Flat rate used? (Y/N)		1	1	-	1	1	-	-	1	-	-	-
Is balance rated by uniform rate/variable rate?		2	2	-	2	2	-	-	2	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	-	-	-	-	-	-	-	-	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

1. Land & Assistance Act, Restitution of Land Rights, Communal Property Associations
2. Include value of additional reductions is 'free' value greater than MPRA minimum.
3. Average rate - cents in the Rand. Eg 10.26 cents in the Rand is 0.1026, expressed to 6 decimal places maximum
4. Include arrears collections
5. In favour of the rate-payer
6. Provide relevant information for historical comparisons.

EC442 Umzimvubu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Property rates (rate in the Rand)	1								
Residential properties			4,318.00	4,318.00	4,318.00	4,318.00	4,318.00	4,318.00	4,318.00
Residential properties - vacant land			1,742.00	1,742.00	1,742.00	1,742.00	1,742.00	1,742.00	1,742.00
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			63.00	63.00	63.00	63.00	63.00	63.00	63.00
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			239.00	239.00	239.00	239.00	239.00	239.00	239.00
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			664.00	664.00	664.00	664.00	664.00	664.00	664.00
Municipal properties			8.00	8.00	8.00	8.00	8.00	8.00	8.00
Public service infrastructure			13.00	13.00	13.00	13.00	13.00	13.00	13.00
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
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
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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 (<i>Rands/month</i>)			0	0	0	0	0	0	0
Service point - vacant land (<i>Rands/month</i>)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	50	50	50	50	50	50	50
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 (<i>c/kwh</i>)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(<i>c/kwh</i>)			0	0	0	0	0	0	0
Meter - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (<i>c/kwh</i>)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (<i>c/kwh</i>)		(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

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

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Exemptions, reductions and rebates (Rands)									
<i>Residential rebates</i>		Rebates on residential	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs									
<i>[Insert blocks as applicable]</i>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs									
<i>[Insert blocks as applicable]</i>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs									
<i>[Insert blocks as applicable]</i>		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							

EC442 Umzimvubu - Supporting Table SA14 Household bills

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		50,086,000.00	48,597,000.00	46,803,000.00	49,911,000.00	66,904,000.00	66,904,000.00	-100.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		1,217,000.00	1,200,000.00	1,298,000.00	1,483,000.00	1,483,000.00	1,483,000.00	-100.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		51,303,000.00	49,797,000.00	48,101,000.00	51,394,000.00	68,387,000.00	68,387,000.00	(100.0%)	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		51,303,000.00	49,797,000.00	48,101,000.00	51,394,000.00	68,387,000.00	68,387,000.00	(100.0%)	-	-	-
% increase/-decrease		-	(2.9%)	(3.4%)	6.8%	33.1%	-	(100.0%)	(100.0%)	-	-
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	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank								92,251		
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	-	-	-	-	-	-	92,251	-	-
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:		-	-	-	-	-	-	92,251	-	-

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	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
First National Bank		3 months	Fixed	Yes	Fixed	10	0	n/a	30 June 2025		274	34,729	41,864	76,867
Standard Bank		3 Months	Fixed	Yes	Fixed	7.9	0	n/a	30 June 2025			15,384	-	15,384
Nedbank		3 months	Fixed	Yes	Fixed	5.75	0	n/a	30 June 2025					-
														-
														-
														-
Municipality sub-total										-		50,113	41,864	92,251
Entities														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									-		50,113	41,864	92,251

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Annuity and Bullet Loans		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		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
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)		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
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

check borrowing balance	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
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Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		243,159	278,939	315,771	294,286	294,286	315,764	292,868	288,246	301,273
Expanded Public Works Programme Integrated Grant		3,413	2,347	2,917	2,656	2,656	2,656	2,773	-	-
Municipal Disaster Relief Grant		-	14,000	-	-	-	21,478	-	-	-
Local Government Financial Management Grant		1,720	1,656	1,720	1,700	1,700	1,700	1,800	2,000	2,100
Municipal Disaster Recovery Grant		-	-	35,777	-	-	-	-	-	-
Equitable Share		238,026	260,936	275,357	289,930	289,930	289,930	288,295	286,246	299,173
Provincial Government:		750	2,150	2,500	1,434	6,616	1,434	4,008	1,434	1,434
Library Grant		750	2,150	2,500	1,434	3,184	1,434	1,434	1,434	1,434
EPWP-Incentive Grant Fund		-	-	-	-	3,432	-	2,574	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	(820)	-	-	-	-
Unspecified		-	-	-	-	(820)	-	-	-	-
Total Operating Transfers and Grants	5	243,909	281,089	318,271	295,720	300,082	317,198	296,876	289,680	302,707
Capital Transfers and Grants										
National Government:		82,619	52,786	60,384	81,047	90,774	83,797	83,944	61,915	64,710
Municipal Disaster Relief Grant		-	-	-	-	-	-	57,096	61,915	64,710
Municipal Infrastructure Grant		48,951	52,786	51,384	54,199	54,199	54,199	26,848	-	-
Integrated National Electrification Programme Grant		33,668	-	9,000	-	-	24,228	-	-	-
Municipal Disaster Recovery Grant		-	-	-	26,848	36,575	5,370	-	-	-
Provincial Government:		13,268	19,911	24,209	111,000	111,000	23,528	-	-	-
Specify (Add grant description)		13,268	16,726	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	111,000	111,000	-	-	-	-
Specify (Add grant description)		-	3,185	24,209	-	-	23,528	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	120	400	-	400	418	436
Construction, Education and Training SETA		-	-	-	120	400	-	400	418	436
Total Capital Transfers and Grants	5	95,887	72,697	84,593	192,167	202,174	107,325	84,344	62,333	65,146
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	339,796	353,787	402,864	487,887	502,256	424,523	381,220	352,013	367,853

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		243,159	275,440	309,543	294,286	294,286	293,572	292,868	288,246	301,273
Expanded Public Works Programme Integrated Grant		3,413	2,347	2,917	2,656	2,656	2,656	2,773	–	–
Municipal Disaster Relief Grant		–	10,500	3,500	–	–	–	–	–	–
Local Government Financial Management Grant		1,720	1,657	1,720	1,700	1,700	986	1,800	2,000	2,100
Municipal Disaster Recovery Grant		–	–	26,050	(0)	(0)	–	–	–	–
Equitable Share		238,026	260,936	275,357	289,930	289,930	289,930	288,295	286,246	299,173
Provincial Government:		1,139	2,150	743	1,434	6,616	1,100	4,008	1,434	1,434
Specify (Add grant description)		1,139	2,150	743	1,434	3,184	1,100	1,434	1,434	1,434
Specify (Add grant description)		–	–	–	–	3,432	–	2,574	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		3,500	3,700	–	820	(300)	–	400	418	436
Construction, Education and Training SETA		–	–	–	–	400	–	400	418	436
Eastern Cape Park and Tourism Board		3,500	3,700	–	–	–	–	–	–	–
Social Relief		–	–	–	–	(700)	–	–	–	–
Unspecified		–	–	–	820	(0)	–	–	–	–
Total operating expenditure of Transfers and Grants:		247,797	281,290	310,286	296,540	300,602	294,672	297,276	290,098	303,143
Capital expenditure of Transfers and Grants										
National Government:		82,619	52,675	60,495	81,047	90,774	96,894	83,944	61,915	64,710
Municipal Infrastructure Grant		48,951	52,675	51,495	54,199	54,199	54,274	57,096	61,915	64,710
Integrated National Electrification Programme Grant		33,668	0	9,000	–	–	17,908	–	–	–
Municipal Disaster Recovery Grant		–	–	–	26,848	36,575	24,712	26,848	–	–
Provincial Government:		18,652	20,211	24,297	111,000	111,000	20,283	(0)	–	–
Specify (Add grant description)		13,268	16,726	–	–	–	–	–	–	–
Specify (Add grant description)		5,384	3,484	24,297	111,000	111,000	20,283	61,800	–	–
Specify (Add grant description)		–	–	–	–	–	–	(61,800)	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	120	–	–	–	–	–
Local Government, Water and Related Service SETA		–	–	–	120	–	–	–	–	–
Total capital expenditure of Transfers and Grants		101,272	72,886	84,792	192,167	201,774	117,177	83,944	61,915	64,710
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		349,069	354,176	395,078	488,707	502,376	411,849	381,220	352,013	367,853

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		5,466	5,466	8,966	7,000	15,193	15,193	15,193	15,193	15,193
Current year receipts		243,159	278,939	315,771	294,286	294,286	294,286	292,868	288,246	301,273
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		243,159	275,440	309,543	294,286	294,286	294,286	292,868	288,246	301,273
Conditions still to be met - transferred to liabilities		5,466	8,966	15,193	7,000	15,193	15,193	15,193	15,193	15,193
Provincial Government:										
Balance unspent at beginning of the year		491	102	–	–	1,757	1,757	1,757	1,757	1,757
Current year receipts		750	2,150	2,500	1,434	6,616	6,616	4,008	1,434	1,434
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		1,139	2,150	743	1,434	6,616	6,616	4,008	1,434	1,434
Conditions still to be met - transferred to liabilities		102	102	1,757	–	1,757	1,757	1,757	1,757	1,757
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		3,500	(0)	0	–	0	0	(520)	(920)	(1,338)
Current year receipts		–	–	–	–	(820)	(820)	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		3,500	3,700	–	820	(300)	(300)	400	418	436
Conditions still to be met - transferred to liabilities		(0)	(3,700)	0	(820)	(520)	(520)	(920)	(1,338)	(1,774)
Total operating transfers and grants revenue		247,797	281,290	310,286	296,540	300,602	300,602	297,276	290,098	303,143
Total operating transfers and grants - CTBM	2	5,568	5,368	16,950	6,180	16,430	16,430	16,030	15,613	15,177
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(5,466)	(5,466)	(5,355)	–	(5,466)	(5,466)	(5,466)	(5,466)	(5,466)
Current year receipts		82,619	52,786	60,384	81,047	90,774	90,774	83,944	61,915	64,710
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		82,619	52,675	60,495	81,047	90,774	90,774	83,944	61,915	64,710
Conditions still to be met - transferred to liabilities		(5,466)	(5,355)	(5,466)	(0)	(5,466)	(5,466)	(5,466)	(5,466)	(5,466)
Provincial Government:										
Balance unspent at beginning of the year		5,670	286	88	–	0	0	0	0	0
Current year receipts		13,268	19,911	24,209	111,000	111,000	111,000	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		18,652	20,211	24,297	111,000	111,000	111,000	(0)	–	–
Conditions still to be met - transferred to liabilities		286	(14)	0	–	0	0	0	0	0
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	400	800	1,218
Current year receipts		–	–	–	120	400	400	400	418	436
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	120	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	400	400	800	1,218	1,654
Total capital transfers and grants revenue		101,272	72,886	84,792	192,167	201,774	201,774	83,944	61,915	64,710
Total capital transfers and grants - CTBM	2	(5,180)	(5,369)	(5,466)	(0)	(5,066)	(5,066)	(4,666)	(4,248)	(3,812)
TOTAL TRANSFERS AND GRANTS REVENUE		349,069	354,176	395,078	488,707	502,376	502,376	381,220	352,013	367,853
TOTAL TRANSFERS AND GRANTS - CTBM		388	(1)	11,485	6,180	11,365	11,365	11,365	11,365	11,365

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to other municipalities											
Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-

References

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

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

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

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

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

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

EC442 Umzimvubu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		9,350	10,334	10,958	12,148	12,148	12,148	12,682	-	-
Pension and UIF Contributions		1,344	1,459	1,505	1,563	1,563	1,563	1,632	-	-
Medical Aid Contributions		503	563	532	559	559	559	583	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2,405	2,679	2,569	213	213	213	223	-	-
Housing Allowances		5,481	6,213	6,510	7,327	7,327	7,327	7,649	-	-
Other benefits and allowances		1,662	1,494	1,484	2,676	2,676	2,676	2,793	-	-
Sub Total - Councillors		20,745	22,743	23,558	24,485	24,485	24,485	25,563	-	-
% increase	4		9.6%	3.6%	3.9%	-	-	4.4%	(100.0%)	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,848	5,045	4,477	4,993	4,864	4,864	5,216	5,464	5,724
Pension and UIF Contributions		432	329	439	609	499	499	535	561	588
Medical Aid Contributions		52	483	400	465	567	567	608	637	667
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,087	787	542	333	378	378	406	425	445
Motor Vehicle Allowance	3	1,545	1,536	1,015	1,018	952	952	1,021	1,069	1,120
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	814	417	545	679	635	635	681	713	747
Other benefits and allowances	3	1	1	1	1	1	1	1	1	1
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	(44)	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8,779	8,598	7,376	8,096	7,896	7,896	8,468	8,870	9,292
% increase	4		(2.1%)	(14.2%)	9.8%	(2.5%)	-	7.2%	4.7%	4.7%
Other Municipal Staff										
Basic Salaries and Wages		49,730	53,116	55,413	59,448	60,837	60,837	65,248	68,347	71,594
Pension and UIF Contributions		8,712	9,753	10,118	11,312	10,896	10,896	11,685	12,241	12,822
Medical Aid Contributions		4,338	4,239	4,554	4,809	5,241	5,241	5,621	5,888	6,168
Overtime		569	656	708	706	920	920	944	989	1,036
Performance Bonus		3,754	4,517	4,950	4,858	4,896	4,896	5,251	5,500	5,778
Motor Vehicle Allowance	3	2,980	3,079	3,145	3,306	2,973	2,973	3,188	3,340	3,499
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	1,753	2,088	2,046	2,066	2,020	2,020	2,166	2,269	2,388
Other benefits and allowances	3	1,063	1,299	1,430	1,588	1,517	1,517	1,627	1,704	1,785
Payments in lieu of leave		1,438	2,248	2,098	1,686	1,686	1,686	1,808	1,894	1,993
Long service awards		59	384	73	12	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		74,396	81,379	84,534	89,790	90,985	90,985	97,538	102,171	107,061
% increase	4		9.4%	3.9%	6.2%	1.3%	-	7.2%	4.7%	4.8%
Total Parent Municipality		103,921	112,720	115,468	122,372	123,366	123,366	131,569	111,042	116,353
			8.5%	2.4%	6.0%	0.8%	-	6.6%	(15.6%)	4.8%
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		103,921	112,720	115,468	122,372	123,366	123,366	131,569	111,042	116,353
% increase	4		8.5%	2.4%	6.0%	0.8%	-	6.6%	(15.6%)	4.8%
TOTAL MANAGERS AND STAFF	5,7	83,176	89,977	91,909	97,887	98,880	98,880	106,006	111,042	116,353

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

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4	1	32,390	–	27,531	–	–	59,921
Chief Whip		2	30,365	–	25,811	–	–	56,176
Executive Mayor		3	40,487	–	34,414	–	–	74,901
Deputy Executive Mayor		–	–	–	–	–	–	–
Executive Committee		5	138,400	–	157,853	–	–	296,253
Total for all other councillors		–	–	–	–	–	–	–
Total Councillors	8	11	241,642	–	245,609			487,251
Senior Managers of the Municipality	5							
Municipal Manager (MM)		8	71,155	18,630	22,877	–	–	112,662
Chief Finance Officer		9	53,400	19,462	10,090	–	–	82,952
								–
								–
								–
<i>List of each official with packages >= senior manager</i>								
Senior Manager LED			53,400	19,462	11,689			84,551
Senior Manager CS			53,400	20,821	10,330			84,551
Senior Manager I&P			53,400	20,821	10,330			84,551
Senior Manager C&CS			58,422	15,740	18,375			92,537
Senior Manager SP			58,422	5,857	28,222			92,501
								–
								–
								–
								–
								–
								–
								–
Total Senior Managers of the Municipality	8,10	17	401,599	120,793	111,913	–		634,305
A Heading for Each Entity	6,7							
List each member of board by designation								
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
								–
Total for municipal entities	8,10	–	–	–	–	–		–
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	28	643,241	120,793	357,522	–		1,121,556

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		2023/24			Current Year 2024/25			Budget Year 2025/26		
Number	###	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		20,745,000	21,526,000	23,323,000	24,485,000	98,880,000	–	106,006,000	110,246,240	114,656,090
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	20,745,000	21,526,000	23,323,000	24,485,000	98,880,000	–	106,006,000	110,246,240	114,656,090
% increase					18.0%	359.4%	(100.0%)	332.9%	11.5%	–
Total municipal employees headcount	6, 10	–	–	–	–	–	–	–	–	–
Finance personnel headcount	8, 10	–	–	–	–	–	–	–	–	–
Human Resources personnel headcount	8, 10	–	–	–	–	–	–	–	–	–

References

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

EC442 Umzimvubu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	####	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		124	124	124	124	124	124	124	124	124	124	124	124	1,483	1,548	1,616
Sale of Goods and Rendering of Services		1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	1,119	13,434	15,946	16,673
Agency services		242	242	242	242	242	242	242	242	242	242	242	242	2,900	3,028	3,161
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Current and Non Current Assets		882	882	882	882	882	882	882	882	882	882	882	882	10,580	11,046	11,531
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		613	613	613	613	613	613	613	613	613	613	613	613	7,355	7,679	8,017
Licence and permits		147	147	147	147	147	147	147	147	147	147	147	147	1,765	1,843	1,924
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		193	193	193	193	193	193	193	193	193	193	193	193	2,313	2,115	2,208
Non-Exchange Revenue																
Property rates		55,753	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	66,904	69,848	72,921
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		377	377	377	377	377	377	377	377	377	377	377	377	4,527	4,726	4,934
Licences or permits		17	17	17	17	17	17	17	17	17	17	17	17	200	209	218
Transfer and subsidies - Operational		120,884	748	748	748	748	96,846	748	748	72,809	748	748	748	297,276	290,098	303,143
Interest		183	183	183	183	183	183	183	183	183	183	183	183	2,200	2,297	2,398
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		180,534	5,659	5,659	5,659	5,659	101,757	5,659	5,659	77,720	5,659	5,659	5,659	410,936	410,380	428,743
Expenditure																
Employee related costs		8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	106,006	111,042	116,353
Remuneration of councillors		2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	25,563	-	-
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		874	874	874	874	874	874	874	874	874	874	874	874	10,494	10,642	11,110
Debt impairment		452	452	452	452	452	452	452	452	452	452	452	452	5,419	-	-
Depreciation and amortisation		7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	7,462	89,550	93,490	97,604
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		13,752	9,252	9,237	9,237	9,237	9,237	9,237	9,237	9,252	9,252	9,252	9,237	115,420	108,371	113,096
Transfers and subsidies		728	728	728	2,400	2,400	2,400	2,400	2,400	728	728	728	728	17,096	16,456	17,180
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	11,484	11,989
Operational costs		6,937	6,997	6,967	6,917	6,917	6,942	6,917	6,917	6,947	6,937	6,957	6,917	83,275	85,811	89,586
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		41,170	36,730	36,685	38,307	38,307	38,332	38,307	38,307	36,680	36,670	36,690	36,635	452,823	437,296	456,918
Surplus/(Deficit)		139,363	(31,072)	(31,027)	(32,648)	(32,648)	63,425	(32,648)	(32,648)	41,039	(31,012)	(31,032)	(30,977)	(41,886)	(26,916)	(28,175)
Transfers and subsidies - capital (monetary allocations)		12,145	12,145	12,145	12,145	12,145	12,145	12,145	12,145	12,145	12,145	12,145	12,145	145,744	61,915	64,710
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	160	160	167	174
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	377,034	377,034	379,010	396,031
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	415	415	433	452
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-	-	161,201	161,201	79,673	83,275
Vote 5 - Community Serives		-	-	-	-	-	-	-	-	-	-	-	215	215	224	234
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	200	200	209	218
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	9,192	9,192	9,596	10,018
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	8,264	8,264	2,982	3,050
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		-	-	-	-	-	-	-	-	-	-	-	556,680	556,680	472,295	493,453
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	88,756	88,756	65,976	68,941
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	68,816	68,816	77,849	81,338
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	36,961	36,961	38,476	40,220
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-	-	119,812	119,812	114,825	119,887
Vote 5 - Community Serives		-	-	-	-	-	-	-	-	-	-	-	0	0	0	0
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	22,638	22,638	23,608	24,677
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	56,591	56,591	58,853	61,540
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	59,249	59,249	57,709	60,315
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		-	-	-	-	-	-	-	-	-	-	-	452,823	452,823	437,296	456,918
Surplus/(Deficit) before assoc.		-	-	-	-	-	-	-	-	-	-	-	103,858	103,858	34,999	36,535
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	-	-	-	-	-	-	-	-	-	-	-	103,858	103,858	34,999	36,535

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional																
Governance and administration		177,756	2,881	2,881	2,881	2,881	98,979	2,881	2,881	74,942	2,881	2,881	2,881	377,609	379,611	396,658
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		177,756	2,881	2,881	2,881	2,881	98,979	2,881	2,881	74,942	2,881	2,881	2,881	377,609	379,611	396,658
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		784	784	784	784	784	784	784	784	784	784	784	784	9,407	9,821	10,253
Community and social services		17	17	17	17	17	17	17	17	17	17	17	17	210	219	229
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Public safety		766	766	766	766	766	766	766	766	766	766	766	766	9,192	9,596	10,018
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		13,450	13,450	13,450	13,450	13,450	13,450	13,450	13,450	13,450	13,450	13,450	13,450	161,401	79,882	83,493
Planning and development		11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	11,213	134,553	79,882	83,493
Road transport		2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	2,237	26,848	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		689	689	689	689	689	689	689	689	689	689	689	689	8,264	2,982	3,050
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		689	689	689	689	689	689	689	689	689	689	689	689	8,264	2,982	3,050
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue - Functional		192,679	17,804	17,804	17,804	17,804	113,902	17,804	17,804	89,865	17,804	17,804	17,804	556,680	472,295	493,453
Expenditure - Functional																
Governance and administration		20,343	15,903	15,858	15,808	15,808	15,833	15,808	15,808	15,853	15,843	15,863	15,808	194,532	182,301	190,499
Executive and council		4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	4,968	59,614	35,512	37,092
Finance and administration		14,759	10,319	10,274	10,224	10,224	10,249	10,224	10,224	10,269	10,259	10,279	10,224	127,532	139,076	145,352
Internal audit		616	616	616	616	616	616	616	616	616	616	616	616	7,386	7,713	8,056
Community and public safety		4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	56,592	58,853	61,540
Community and social services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public safety		4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716	56,591	58,853	61,540
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		11,174	11,174	11,174	12,846	12,846	12,846	12,846	12,846	11,174	11,174	11,174	11,174	142,450	138,433	144,564
Planning and development		4,062	4,062	4,062	5,734	5,734	5,734	5,734	5,734	4,062	4,062	4,062	4,062	57,107	58,208	60,809
Road transport		7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	85,343	80,224	83,755
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	59,249	57,709	60,315
Energy sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	4,937	59,249	57,709	60,315
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure - Functional		41,170	36,730	36,685	38,307	38,307	38,332	38,307	38,307	36,680	36,670	36,690	36,635	452,823	437,296	456,918
Surplus/(Deficit) before assoc.		151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535
Intercompany/Parent subsidiary transactions		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	151,508	(18,927)	(18,882)	(20,503)	(20,503)	75,570	(20,503)	(20,503)	53,184	(18,867)	(18,887)	(18,832)	103,858	34,999	36,535

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
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		-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	3,500	3,500	-	-
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-	-	180,243	180,243	51,115	47,210
Vote 5 - Community Serives		-	-	-	-	-	-	-	-	-	-	-	15,600	15,600	10,800	17,500
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	3,700	3,700	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	6,240	6,240	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	720	720	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	215,003	215,003	61,915	64,710
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	215,003	215,003	61,915	64,710

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

Description	###	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Capital Expenditure - Functional	1															
Governance and administration		708	708	708	708	708	708	708	708	708	708	708	708	8,500	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		708	708	708	708	708	708	708	708	708	708	708	708	8,500	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	21,840	10,800	17,500
Community and social services		1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	15,600	10,800	17,500
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		520	520	520	520	520	520	520	520	520	520	520	520	6,240	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		15,452	15,452	15,452	15,287	15,287	15,287	15,287	15,287	15,287	15,287	15,287	15,287	183,943	51,115	47,210
Planning and development		5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	5,625	67,500	-	-
Road transport		9,827	9,827	9,827	9,662	9,662	9,662	9,662	9,662	9,662	9,662	9,662	9,662	116,443	51,115	47,210
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		60	60	60	60	60	60	60	60	60	60	60	60	720	-	-
Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		60	60	60	60	60	60	60	60	60	60	60	60	720	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	18,041	18,041	18,041	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	215,003	61,915	64,710
Funded by:																
National Government		6,995	6,995	6,995	6,995	6,995	6,995	6,995	6,995	6,995	6,995	6,995	6,995	83,944	61,915	60,710
Provincial Government		5,160	5,160	5,160	5,160	5,160	5,160	5,160	5,160	5,160	5,160	5,160	5,160	61,920	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Education Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		12,155	12,155	12,155	12,155	12,155	12,155	12,155	12,155	12,155	12,155	12,155	12,155	145,864	61,915	60,710
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,885	5,885	5,885	5,720	5,720	5,720	5,720	5,720	5,720	5,720	5,720	5,720	69,139	-	4,000
Total Capital Funding		18,041	18,041	18,041	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	215,003	61,915	64,710

EC442 Umzimvubu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand															
Cash Receipts By Source													1		
Property rates	3,222	26,113	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	3,222	61,552	64,260	67,087
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	114	114	114	114	114	114	114	114	114	114	114	114	1,364	1,424	1,487
Rental of facilities and equipment	613	613	613	613	613	613	613	613	613	613	613	613	7,355	7,679	8,017
Interest earned - external investments	882	882	882	882	882	882	882	882	882	882	882	882	10,580	11,046	11,531
Interest earned - outstanding debtors	183	183	183	183	183	183	183	183	183	183	183	183	2,200	2,297	2,398
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	377	377	377	377	377	377	377	377	377	377	377	377	4,527	4,726	4,934
Licences and permits	164	164	164	164	164	164	164	164	164	164	164	164	1,965	2,051	2,142
Agency services	242	242	242	242	242	242	242	242	242	242	242	242	2,900	3,028	3,161
Transfers and Subsidies - Operational	120,734	2,398	598	598	598	96,696	598	598	72,659	598	598	598	297,276	290,098	303,143
Other revenue	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	5,012	60,141	55,089	57,537
Cash Receipts by Source	131,542	36,097	11,406	11,406	11,406	107,504	11,406	11,406	83,467	11,406	11,406	11,406	449,859	441,697	461,436
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	26,065	7,387	7,387	26,210	7,387	15,930	7,387	7,387	18,439	7,387	7,387	7,387	145,744	61,915	64,710
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	157,607	43,484	18,793	37,616	18,793	123,434	18,793	18,793	101,906	18,793	18,793	18,793	595,603	503,612	526,146
Cash Payments by Type															
Employee related costs	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	8,834	106,006	111,042	116,353
Remuneration of councillors	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	2,130	25,563	26,662	27,835
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	874	874	874	874	874	874	874	874	874	874	874	874	10,494	9,441	9,857
Contracted services	13,819	9,319	9,304	9,304	9,304	9,304	9,304	9,304	9,319	9,319	9,319	9,304	116,220	102,969	107,455
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	728	728	728	2,400	2,400	2,400	2,400	2,400	728	728	728	728	17,097	16,456	17,180
Other expenditure	6,871	6,931	6,901	6,851	6,851	6,876	6,851	6,851	6,881	6,871	6,891	6,851	82,475	85,252	89,003
Cash Payments by Type	33,256	28,816	28,771	30,393	30,393	30,418	30,393	30,393	28,766	28,756	28,776	28,721	357,854	351,821	367,683
Other Cash Flows/Payments by Type															
Capital assets	18,041	18,041	18,041	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	17,876	215,003	61,915	64,710
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	51,297	46,857	46,812	48,268	48,268	48,293	48,268	48,268	46,642	46,632	46,652	46,597	572,857	413,736	432,393
NET INCREASE/(DECREASE) IN CASH HELD	106,310	(3,373)	(28,019)	(10,652)	(29,475)	75,141	(29,475)	(29,475)	55,264	(27,839)	(27,859)	(27,804)	22,746	89,876	93,753
Cash/cash equivalents at the month/year begin:	-	106,310	102,938	74,919	64,267	34,792	109,933	80,458	50,983	106,247	78,409	50,550	-	22,746	112,622
Cash/cash equivalents at the month/year end:	106,310	102,938	74,919	64,267	34,792	109,933	80,458	50,983	106,247	78,409	50,550	22,746	22,746	112,622	206,375

EC442 Umzimvubu - NOT REQUIRED - municipality does not have entities

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R million										
<u>Financial Performance</u>										
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 Corporations, 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		-	-	-	-	-	-	-	-	-
<u>Capital expenditure & funds sources</u>										
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources of capital funds		-	-	-	-	-	-	-	-	-
<u>Financial position</u>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<u>Cash flows</u>										
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.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
n/a	n/a	n/a	n/a	n/a	n/a

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 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure 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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure 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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure 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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure 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		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 3 etc		n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-
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	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		41,865	18,765	56,519	88,400	82,664	82,664	44,550	-	31,710
Roads Infrastructure		5,432	3,790	52,787	84,150	75,528	75,528	42,550	-	31,710
Roads		5,432	3,790	45,095	81,750	73,378	73,378	42,550	-	12,710
Road Structures		-	-	7,692	2,400	2,150	2,150	-	-	19,000
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		36,433	14,975	3,182	4,250	7,135	7,135	2,000	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	(0)	(0)	-	-	-	-	-	-
LV Networks		36,433	14,975	3,182	4,250	7,135	7,135	2,000	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	550	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	550	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<i>Data Centres</i>	-	-	-	-	-	-	-	-	-
<i>Core Layers</i>	-	-	-	-	-	-	-	-	-
<i>Distribution Layers</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Community Assets	20,309	10,036	(16,274)	19,650	21,022	21,022	21,400	10,800	17,500
Community Facilities	20,309	10,036	(16,274)	19,650	21,022	21,022	21,400	10,800	10,500
<i>Halls</i>	12,196	4,830	12,061	12,200	12,324	12,324	13,600	10,800	10,500
<i>Centres</i>	5,789	2,771	(38,674)	-	551	551	300	-	-
<i>Crèches</i>	-	-	-	-	-	-	-	-	-
<i>Clinics/Care Centres</i>	-	-	-	-	-	-	-	-	-
<i>Fire/Ambulance Stations</i>	-	-	-	-	-	-	-	-	-
<i>Testing Stations</i>	-	-	-	-	-	-	-	-	-
<i>Museums</i>	-	-	-	-	-	-	-	-	-
<i>Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Libraries</i>	-	-	-	-	-	-	-	-	-
<i>Cemeteries/Crematoria</i>	-	-	-	-	-	-	-	-	-
<i>Police</i>	155	869	891	2,000	1,868	1,868	2,000	-	-
<i>Parks</i>	277	-	4,306	5,450	5,278	5,278	5,500	-	-
<i>Public Open Space</i>	-	-	764	-	500	500	-	-	-
<i>Nature Reserves</i>	-	-	-	-	500	500	-	-	-
<i>Public Ablution Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Stalls</i>	1,892	1,566	4,377	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Airports</i>	-	-	-	-	-	-	-	-	-
<i>Taxi Ranks/Bus Terminals</i>	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	7,000
<i>Indoor Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Outdoor Facilities</i>	-	-	-	-	-	-	-	-	7,000
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-	-	-	-	-
Other assets	60,278	16,227	5,770	115,500	111,700	111,700	66,000	-	-
Operational Buildings	60,278	16,227	5,770	4,500	700	700	4,200	-	-
<i>Municipal Offices</i>	58,500	11,843	-	-	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-	-	-	-	-
<i>Building Plan Offices</i>	-	2,021	360	500	500	500	200	-	-
<i>Workshops</i>	-	-	-	-	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-	-	-	-	-
<i>Stores</i>	1,410	-	-	-	-	-	-	-	-

Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	368	2,363	5,410	4,000	200	200	4,000	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	0	-	111,000	111,000	111,000	61,800	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	0	-	111,000	111,000	111,000	61,800	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	150	-	3,150	1,394	1,394	1,000	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	150	-	3,150	1,394	1,394	1,000	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	150	-	3,150	1,394	1,394	1,000	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	428	434	133	300	300	300	-	-	-	
Computer Equipment	428	434	133	300	300	300	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	1,135	1,744	996	790	927	927	840	-	-	
Machinery and Equipment	1,135	1,744	996	790	927	927	840	-	-	
Transport Assets	4,700	499	7,279	-	780	780	4,136	4,500	-	
Transport Assets	4,700	499	7,279	-	780	780	4,136	4,500	-	
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 new assets	1	128,714	47,855	54,422	227,790	218,787	218,787	137,926	15,300	49,210

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		–	–	46,951	8,348	10,258	10,258	36,185	39,109	8,000
Roads Infrastructure		–	–	46,951	8,348	10,258	10,258	36,185	39,109	8,000
Roads		–	–	46,951	8,348	10,258	10,258	36,185	39,109	8,000
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		–	–	–	–	2,000	2,000	–	–	–
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	-	-	-	-	2,000	2,000	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	2,000	2,000	-	-	-	
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	4,840	3,330	1,358	1,500	1,500	1,500	2,000	-	-	
Computer Equipment	4,840	3,330	1,358	1,500	1,500	1,500	2,000	-	-	
Furniture and Office Equipment	2,780	1,948	212	975	995	995	4,120	-	-	
Furniture and Office Equipment	2,780	1,948	212	975	995	995	4,120	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	7,620	5,279	48,521	10,823	14,753	14,753	42,305	39,109	8,000
Renewal of Existing Assets as % of total capex		3.9%	3.7%	29.9%	4.1%	5.6%	5.6%	19.7%	63.2%	12.4%
Renewal of Existing Assets as % of deprecn"		10.2%	7.3%	62.2%	11.6%	15.8%	15.8%	47.2%	41.8%	8.2%

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2,526	10,675	12,113	7,550	7,550	7,550	16,900	8,770	9,155
Roads Infrastructure		2,526	9,083	10,608	6,000	6,000	6,000	16,400	8,248	8,610
Roads		775	-	-	-	-	-	2,000	-	-
Road Structures		1,752	9,083	10,608	6,000	6,000	6,000	14,400	8,248	8,610
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	1,592	1,505	1,550	1,550	1,550	500	522	545
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	1,592	1,505	1,550	1,550	1,550	500	522	545
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		542	1,796	4,000	4,000	3,355	3,355	3,150	3,289	3,433
Community Facilities		542	1,796	4,000	4,000	3,355	3,355	3,150	3,289	3,433
Halls		542	1,796	4,000	3,000	2,990	2,990	2,800	2,923	3,052
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	1,000	365	365	350	365	381
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	1,597	2,451	1,702	2,867	4,117	4,117	1,000	1,044	1,090
Operational Buildings	1,597	2,451	1,702	2,867	4,117	4,117	1,000	1,044	1,090
Municipal Offices	1,597	2,451	1,702	2,867	4,117	4,117	1,000	1,044	1,090
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	1,442	262	358	440	440	440	250	261	272
Computer Equipment	1,442	262	358	440	440	440	250	261	272
Furniture and Office Equipment	-	58	30	-	48	48	100	104	109
Furniture and Office Equipment	-	58	30	-	48	48	100	104	109
Machinery and Equipment	3,002	4,870	2,877	2,840	3,750	3,750	3,750	3,915	4,087
Machinery and Equipment	3,002	4,870	2,877	2,840	3,750	3,750	3,750	3,915	4,087
Transport Assets	-	-	-	-	-	-	600	626	654
Transport Assets	-	-	-	-	-	-	600	626	654
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	9,109	20,112	21,081	17,697	19,260	19,260	25,750	18,009	18,801
R&M as a % of PPE & Investment Property		1.1%	2.5%	2.7%	-21.0%	2.9%	2.9%	4.4%	3.6%	4.7%
R&M as % Operating Expenditure		2.3%	5.0%	4.7%	3.7%	3.9%	3.9%	5.2%	4.0%	4.3%

EC442 Umzimvubu - Supporting Table SA34d Depreciation by asset class

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		64,261	58,974	55,324	53,420	53,420	53,420	60,000	62,640	65,396
Roads Infrastructure		(162)	651	(2,708)	-	-	-	60,000	62,640	65,396
Roads		(162)	651	(2,708)	-	-	-	60,000	62,640	65,396
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		42,727	58,177	57,925	53,000	53,000	53,000	-	-	-
Drainage Collection		-	-	34,194	53,000	53,000	53,000	-	-	-
Storm water Conveyance		42,727	58,177	23,730	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		21,124	9	4	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		21,124	9	4	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	59	24	-	-	-	-	-	-
Dams and Weirs		-	59	24	-	-	-	-	-	-
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		572	78	78	420	420	420	-	-	-
Landfill Sites		572	78	78	420	420	420	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	(0)	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	0	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	(0)	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		5,856	0	-	12,500	12,500	12,500	19,000	19,836	20,709
Community Facilities		4,059	0	-	12,500	12,500	12,500	19,000	19,836	20,709
Halls		1,257	0	-	-	-	-	-	-	-
Centres		1,631	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	219	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	319	0	-	-	-	-	-	-	-
Cemeteries/Crematoria	67	0	-	-	-	-	19,000	19,836	20,709
Police	-	-	-	-	-	-	-	-	-
Parks	531	-	-	12,500	12,500	12,500	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	22	-	-	-	-	-	-	-	-
Stalls	13	0	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,797	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,797	-	-	-	-	-	-	-	-
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	(1,377)	7,142	14,531	14,350	14,350	14,350	-	-	-
Operational Buildings	(1,377)	7,142	14,531	14,350	14,350	14,350	-	-	-
Municipal Offices	(1,377)	7,142	14,531	14,350	14,350	14,350	-	-	-
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	497	221	221	300	300	300	300	313	327
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	497	221	221	300	300	300	300	313	327
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	497	221	221	300	300	300	300	313	327
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	724	1,666	2,032	2,500	2,500	2,500	2,800	2,923	3,052
Computer Equipment	724	1,666	2,032	2,500	2,500	2,500	2,800	2,923	3,052
Furniture and Office Equipment	2,574	1,353	1,250	2,300	2,300	2,300	1,700	1,775	1,853
Furniture and Office Equipment	2,574	1,353	1,250	2,300	2,300	2,300	1,700	1,775	1,853
Machinery and Equipment	852	1,068	1,540	2,100	2,100	2,100	2,100	2,192	2,289
Machinery and Equipment	852	1,068	1,540	2,100	2,100	2,100	2,100	2,192	2,289
Transport Assets	1,525	1,469	3,093	6,000	6,000	6,000	3,650	3,811	3,978
Transport Assets	1,525	1,469	3,093	6,000	6,000	6,000	3,650	3,811	3,978
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	74,913	71,893	77,989	93,470	93,470	93,470	89,550	93,490	97,604

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

Description	###	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		43,451	54,646	11,120	18,500	25,667	25,667	34,772	7,506	7,500
Roads Infrastructure		41,495	56,012	11,120	18,500	25,667	25,667	34,772	7,506	7,500
Roads		37,983	34,360	673	18,500	18,500	18,500	7,948	-	-
Road Structures		3,512	21,652	10,446	-	7,167	7,167	26,824	7,506	7,500
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		1,956	(1,366)	-	-	-	-	-	-	-
Landfill Sites		1,956	(1,366)	-	-	-	-	-	-	-
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	2,655	-	3,808	3,900	3,900	3,900	-	-	-
Community Facilities	-	-	3,689	3,900	3,900	3,900	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	3,689	3,900	3,900	3,900	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,655	-	119	-	-	-	-	-	-
Indoor Facilities	-	-	119	-	-	-	-	-	-
Outdoor Facilities	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	13,598	34,459	44,595	-	-	-	-	-	-
Operational Buildings	13,598	34,459	44,595	-	-	-	-	-	-
Municipal Offices	13,598	34,459	44,595	-	-	-	-	-	-
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	150	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	150	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	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	59,853	89,105	59,523	22,400	29,567	29,567	34,772	7,506	7,500
Upgrading of Existing Assets as % of total capex		30.5%	62.6%	36.6%	8.6%	11.2%	11.2%	16.2%	12.1%	11.6%
Upgrading of Existing Assets as % of deprecn"		79.9%	123.9%	76.3%	24.0%	31.6%	31.6%	38.8%	8.0%	7.7%

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		–	–	–				
Vote 2 - Budget and Treasury		5,000	–	–				
Vote 3 - Corporate Services		3,500	–	–				
Vote 4 - Infrastructure and Planning Department		180,243	51,115	47,210				
Vote 5 - Community Services		15,600	10,800	17,500				
Vote 6 - Local Economic Development		3,700	–	–				
Vote 7 - Public Safety		6,240	–	–				
Vote 8 - Waste Management		720	–	–				
Vote 9 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		215,003	61,915	64,710	–	–	–	–
Future operational costs by vote	2							
Vote 1 - Executive and Council		88,756	65,976	68,941				
Vote 2 - Budget and Treasury		68,816	77,849	81,338				
Vote 3 - Corporate Services		36,961	38,476	40,220				
Vote 4 - Infrastructure and Planning Department		119,812	114,825	119,887				
Vote 5 - Community Services		0	0	0				
Vote 6 - Local Economic Development		22,638	23,608	24,677				
Vote 7 - Public Safety		56,591	58,853	61,540				
Vote 8 - Waste Management		59,249	57,709	60,315				
Vote 9 -		–	–	–				
Vote 10 -		–	–	–				
Vote 11 -		–	–	–				
Vote 12 -		–	–	–				
Vote 13 -		–	–	–				
Vote 14 -		–	–	–				
Vote 15 -		–	–	–				
<i>List entity summary if applicable</i>								
Total future operational costs		452,823	437,296	456,918	–	–	–	–
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		–	–	–				
Service charges - Water		–	–	–				
Service charges - Waste Water Management		–	–	–				
Service charges - Waste Management		1,483	1,548	1,616				
Agency services		2,900	3,028	3,161				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		4,383	4,575	4,777	–	–	–	–
Net Financial Implications		663,443	494,635	516,851	–	–	–	–

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													2025/26 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 Latitude		Audited Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality: List all capital projects grouped by Function																	
	Sulubene AR		Renewal						1						1,950	-	-
	Sigidi AR Maint		Renewal						4						2,100	-	-
	Upper Dambeni AR		Renewal						5						1,650	-	-
	Hlonbe AR		Renewal						6						1,700	-	-
	Ndakeni to Malinge AR		Renewal						8						2,100	-	-
	Sogoni electrification		New						17						4,070		
	Sokotweni linkline		New						4						6,500		
	Maduna Majqweni linkline		New						6						4,400		
	Office Furniture		New						18						3,500	-	-
	Moto vehicles		New						18						1,493	-	-
	Luwessa AR		Renewal						9						1,650		
	Sigundwaneni AR		Renewal						10						1,800	-	-
	Sikokweni to Magontsini AR		Renewal						11						1,700	-	-
	Mjoca AR		Renewal						12						1,700	-	-
	Bethane via Lupoeweni to Bhakaneni AR		Renewal						13						1,500	-	-
	Faderi AR		Renewal						14						1,550	-	-
	Thwa AR		Renewal						15						1,650	-	-
	Moyeni-Gatal AR		Renewal						16						1,600	-	-
	Badibanase AR		Renewal						18						2,100	-	-
	Completion of Municipal Offices		New						18						6,300	-	-
	Mthlazi koMkhulu to Qumra		Renewal						19						1,850	-	-
	Dangwana AR		Renewal						20						1,700	-	-
	Bisani to Mjondweni AR		Renewal						21						1,800	-	-
	Goodhope via Komkhulu		Renewal						22						1,700	-	-
	Magwaca to Qwidana AR		Renewal						23						1,800	-	-
	Sivumela AR		Renewal						24						1,900	-	-
	Nkangala to Nkwazini AR		New						27						2,200	-	-
	Chitwa Internal Streets		Renewal						28						2,200	-	-
	Nophoyi Cluster Sports Facility		New						12						1,600	-	-
	Plant and Equipment		New						18						2,100	-	-
	Sidakeni Community Hall		New						2						3,100	-	-
	Thabo Access Road		Renewal						3						4,351	-	-
	Design of Ngwelakazana		New						6						500	-	-
	Sikhumbeni Community Hall		New						7						3,000	-	-
	Mt White Concrete Slab		New						13						8,400	-	-
	Sogoni Community Hall		New						17						3,000	-	-
	KwaBhaca Surfacing		New						18						12,612	-	-
	Bhakaneni to Sakeleni AR		New						19						8,273	-	-
	Osborn Community Hall		New						25						3,100	-	-
	Zinkawini Bridge		New						26						5,800	-	-
	Network		New						18						2,896		
	Computer equipment		New						18						1,500		
	Waste Specialized Vehicle		New						18						2,960	-	-
	Construction of Mawaa Bridge		New						6						7,500	-	-
	Extension of Silindini Bridge		Upgrading						6						5,200	-	-
	Reconstruction of Bangweni to Nijini Bridge		Upgrading						15						8,000		
	Reconstruction of Chane Slab		Upgrading						20						2,800	-	-
	Ntsiwa Hiking Trails		New						8						3,100	-	-
	Reconstruction of Lutshikini Bridge		Upgrading						11						3,348		
	KwaBhaca Vehicle Pound		New						18						5,000		
	Chitwa recreational Park		New						28						2,000	-	-
	Shooting range construction		New						18						4,000		
	Human Settlement Housing projects		New						26						53,600		
Parent Capital expenditure													-	-	223,963	-	-
Entities: List all capital projects grouped by Entity																	
Entity A	Water project A																
Entity B	Electricity project B																
Entity Capital expenditure													-	-	-	-	-
Total Capital expenditure													-	-	223,963	-	-

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 18(1b) and MFMA Regulation 13

Project Number consists of MSCOA Project Longcode and seq No (sample PC00102006002_00002)

check 162,466 263,107 (8,900) 61,915 64,710