

# Municipal annual budgets and MTREF & supporting tables

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

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## Preparation Instructions

Municipality Name: EC442 Umzimvubu ▼

CFO Name: Khaluwe Mehlomakhulu

Tel: 0392558500

Fax: 0392550167

E-Mail: Mehlomakhulu.Khaluwe@umzimvubu.gov.za

Budget for MTREF starting: 2026 ▼

Budget Year: 2026/27

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

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	<b>Executive and Council</b>	
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	<b>Budget and Treasury</b>	
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	<b>Corporate Services</b>	
	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	<b>Infrastructure and Planning Department</b>	
	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	<b>Community Services</b>	
	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	<b>Local Economic Development</b>	
	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	<b>Public Safety</b>	
	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	<b>Waste Management</b>	
	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 -
<b>Vote 11</b>		
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 -
<b>Vote 12</b>		
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 -
<b>Vote 13</b>		
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 -
<b>Vote 14</b>		
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 -
<b>Vote 15</b>		
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 -

<b>A. GENERAL INFORMATION</b>	
<b>Municipality</b>	EC442 Umzimvubu
<b>Grade</b>	Medium <small>* Grade in terms of the Remuneration of Public Office Bearers Act.</small>
<b>Province</b>	Set name on 'Instructions' sheet
<b>Web Address</b>	www.umzimvubu.gov.za
<b>e-mail Address</b>	enquiries@umzimvubu.gov.za
<b>B. CONTACT INFORMATION</b>	
<b>Postal address:</b>	
P.O. Box	P/Bag x 9020
City / Town	KwaBhaca
Postal Code	5090
<b>Street address</b>	
Building	New Municipal Building
Street No. & Name	Dabula Street Sophia
City / Town	KwaBhaca
Postal Code	5090
<b>General Contacts</b>	
Telephone number	392558500
Fax number	392550167
<b>C. POLITICAL LEADERSHIP</b>	
<b>Speaker:</b>	
ID Number	6104066016084
Title	Cllr
Name	Ndanele Guyborn Mndzinwa
Telephone number	392558503
Cell number	736175007
Fax number	
E-mail address	Mndzinwa.Ndanele@umzimvubu.gov.za
<b>Secretary/PA to the Speaker:</b>	
ID Number	8110290472082
Title	Ms
Name	Honjiswa Ceba
Telephone number	392558503
Cell number	717703983
Fax number	
E-mail address	Ceba.Honjiswa@umzimvubu.gov.za
<b>Mayor/Executive Mayor:</b>	
ID Number	7310090640083
Title	Cllr
Name	Zukiswa Ndevu
Telephone number	392558515
Cell number	824673853
Fax number	
E-mail address	Ndevu.Zukiswa@umzimvubu.gov.za
<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	8401060409085
Title	Ms
Name	Ncediswa Qasha
Telephone number	392558515
Cell number	764750285
Fax number	
E-mail address	Qasha.Ncediswa@umzimvubu.gov.za
<b>Deputy Mayor/Executive Mayor:</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	
<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	
Title	
Name	
Telephone number	
Cell number	
Fax number	
E-mail address	

<b>D. MANAGEMENT LEADERSHIP</b>			
<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	790627 5474 089	ID Number	8112121143080
Title	Mr	Title	Ms
Name	Tobela Gladstone Nota	Name	Ncumisa Boyce
Telephone number	392558510	Telephone number	392558510
Cell number	825350638	Cell number	664295327
Fax number		Fax number	
E-mail address	Nota.Tobela@umzimvubu.gov.za	E-mail address	Boyce.Ncumisa@umzimvubu.gov.za
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	8305135378086	ID Number	880101 1131 086
Title	Mr	Title	Ms
Name	Khaluwe Mehlokhulu	Name	Vuyelwa Canca
Telephone number	392558500	Telephone number	392558507
Cell number	765113754	Cell number	767910415
Fax number	392550167	Fax number	392550167
E-mail address	Mehlokhulu.Khaluwe@umzimvubu.gov.za	E-mail address	Canca.Vuyelwa@umzimvubu.gov.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8310085661085	ID Number	9003156477080
Title	Mr	Title	Mr
Name	Luthando Luzipho	Name	Masixole Kolisa
Telephone number	392558570	Telephone number	392558569
Cell number	725873084	Cell number	603868460
Fax number	392550167	Fax number	
E-mail address	Luzipho.Luthando@umzimvubu.gov.za	E-mail address	Kolisa.Masixole@umzimvubu.gov.za
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title	Mr	Title	
Name	Siphosethu Mbusi	Name	
Telephone number	392558560	Telephone number	
Cell number	662999071	Cell number	
Fax number		Fax number	
E-mail address	Mbusi.Siphosethu@umzimvubu.gov.za	E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
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	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
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	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
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	

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

EC442 Umzimvubu - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	46,982	46,522	64,665	66,904	72,175	72,175	67,103	72,175	72,175	72,175
Service charges	1,263	1,297	1,360	1,483	1,488	1,488	974	1,488	1,488	1,488
Investment revenue	9,241	10,126	10,508	10,580	10,580	10,580	6,038	10,950	11,334	11,730
Transfer and subsidies - Operational	283,558	284,562	298,217	297,276	297,806	297,806	294,879	288,157	281,414	302,328
Other own revenue	19,766	56,489	78,840	34,694	105,441	105,441	40,758	81,724	42,052	43,664
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>360,810</b>	<b>398,995</b>	<b>453,591</b>	<b>410,936</b>	<b>487,490</b>	<b>487,490</b>	<b>409,751</b>	<b>454,495</b>	<b>408,462</b>	<b>431,386</b>
Employee costs	89,977	91,909	98,667	106,006	106,494	106,494	63,943	111,553	116,578	122,112
Remuneration of councillors	22,743	23,558	24,539	25,563	25,088	25,088	15,814	26,279	27,504	28,810
Depreciation, amortisation and impairment	77,500	110,314	82,239	89,550	89,550	89,550	59,407	89,653	91,372	93,250
Interest, Dividends and Rent on Land	1,038	2,310	2,119	-	-	-	-	-	-	-
Inventory consumed and bulk purchases	10,016	6,501	6,472	10,494	11,316	11,316	4,718	11,347	12,102	7,241
Transfers and subsidies	25,007	18,700	22,455	17,096	17,482	17,482	12,662	16,453	17,279	16,187
Other expenditure	176,053	236,243	220,610	204,113	268,207	268,207	124,668	256,585	196,929	150,937
<b>Total Expenditure</b>	<b>402,334</b>	<b>489,536</b>	<b>457,101</b>	<b>452,823</b>	<b>518,137</b>	<b>518,137</b>	<b>281,212</b>	<b>511,870</b>	<b>461,765</b>	<b>418,536</b>
<b>Surplus/(Deficit)</b>	<b>(41,524)</b>	<b>(90,541)</b>	<b>(3,510)</b>	<b>(41,886)</b>	<b>(30,648)</b>	<b>(30,648)</b>	<b>128,539</b>	<b>(57,375)</b>	<b>(53,302)</b>	<b>12,849</b>
Transfers and subsidies - capital (monetary allocations)	73,109	77,434	90,774	145,744	114,284	114,284	(45,793)	57,796	84,050	66,037
Transfers and subsidies - capital (in-kind)	-	12,560	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Share of surplus/deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>107,779</b>	<b>117,752</b>	<b>126,342</b>	<b>215,003</b>	<b>188,261</b>	<b>188,261</b>	<b>84,242</b>	<b>109,905</b>	<b>10,850</b>	<b>9,310</b>
Transfers recognised - capital	76,340	67,671	80,451	145,864	114,575	114,575	47,304	57,996	200	200
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31,180	48,211	45,532	69,139	73,687	73,687	36,937	51,909	10,650	9,110
<b>Total sources of capital funds</b>	<b>107,519</b>	<b>115,883</b>	<b>125,983</b>	<b>215,003</b>	<b>188,261</b>	<b>188,261</b>	<b>84,242</b>	<b>109,905</b>	<b>10,850</b>	<b>9,310</b>
<b>Financial position</b>										
Total current assets	134,660	120,205	157,657	155,046	142,843	142,843	325,727	177,265	285,222	458,659
Total non current assets	1,007,823	1,054,723	1,088,077	1,347,271	1,188,379	1,188,379	1,112,913	1,352,592	1,272,070	1,188,130
Total current liabilities	76,155	109,794	92,504	102,366	92,765	92,765	111,078	47,254	47,241	47,228
Total non current liabilities	8,531	11,654	12,430	11,654	12,430	12,430	12,430	12,430	12,430	12,430
Community wealth/Equity	1,057,176	1,053,480	1,132,629	1,388,297	1,226,026	1,226,026	1,249,017	1,470,173	1,497,621	1,587,131
<b>Cash flows</b>										
Net cash from (used) operating	142,051	(163,930)	(201,081)	237,749	211,755	211,755	211,755	119,152	110,900	174,570
Net cash from (used) investing	(122,639)	(179,265)	(151,250)	(215,003)	(188,261)	(188,261)	(188,261)	(109,905)	(10,850)	(9,310)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end:</b>	<b>122,958</b>	<b>(264,089)</b>	<b>(286,118)</b>	<b>143,710</b>	<b>114,685</b>	<b>114,685</b>	<b>114,685</b>	<b>123,932</b>	<b>223,982</b>	<b>389,242</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	122,958	(264,089)	(286,118)	143,710	114,685	114,685	114,685	123,932	223,982	389,242
Application of cash and investments	101,210	136,096	124,494	167,247	154,014	154,014	20,802	54,252	76,621	77,761
<b>Balance - surplus (shortfall)</b>	<b>21,748</b>	<b>(400,186)</b>	<b>(410,612)</b>	<b>(23,537)</b>	<b>(39,329)</b>	<b>(39,329)</b>	<b>93,883</b>	<b>69,679</b>	<b>147,361</b>	<b>311,480</b>
<b>Asset management</b>										
Asset register summary (WDV)	805,545	1,714,329	687,851	585,950	615,764	615,764	-	1,256,962	1,171,840	1,083,300
Depreciation	71,893	77,989	74,272	89,550	89,550	89,550	-	89,653	91,372	93,250
Renewal and Upgrading of Existing Assets	59,924	59,202	38,522	77,077	104,889	104,889	-	65,862	3,380	3,150
Repairs and Maintenance	20,112	21,081	16,686	25,750	27,329	27,329	-	31,775	29,073	23,040
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(169)	-	(1)	-	-	-	-	-	-	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

EU442 Umzimvubu - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>										
<b>Government and administration</b>		339,756	343,037	378,947	377,609	387,894	387,894	379,540	377,705	399,457
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		339,756	343,037	378,947	377,609	387,894	387,894	379,540	377,705	399,457
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,812	8,106	7,195	9,407	8,122	8,122	8,409	8,704	9,008
Community and social services		175	181	294	210	310	310	321	332	344
Sport and recreation		8	2	4	5	5	5	5	5	5
Public safety		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		76,387	132,889	150,648	161,401	196,259	196,259	109,593	65,076	67,081
Planning and development		55,953	106,840	114,073	134,553	139,071	139,071	109,593	65,076	67,081
Road transport		20,434	26,050	36,575	26,848	57,188	57,188	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		10,965	4,956	7,575	8,264	9,499	9,499	14,749	21,027	21,877
Energy sources		-	-	-	-	-	-	8,439	18,814	19,664
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	433,919	488,990	544,365	556,680	601,774	601,774	512,291	472,512	497,423
<b>Expenditure - Functional</b>										
<b>Government and administration</b>		181,288	282,694	204,363	194,532	196,853	196,853	202,530	203,653	208,568
Executive and council		48,835	52,067	50,724	59,614	58,932	58,932	62,527	66,021	68,427
Finance and administration		127,186	224,775	147,533	127,532	130,807	130,807	132,796	130,112	132,307
Internal audit		5,267	5,852	6,106	7,386	7,114	7,114	7,207	7,520	7,834
<b>Community and public safety</b>		40,575	46,465	49,226	56,592	53,958	53,958	64,699	62,090	28,693
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		0	20	18	0	0	0	0	0	0
Public safety		40,575	46,446	49,209	56,591	53,958	53,958	64,699	62,090	28,693
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		67,317	98,923	81,183	142,450	204,262	204,262	172,731	130,589	134,420
Planning and development		51,901	79,929	93,276	57,107	117,618	117,618	88,026	43,340	44,552
Road transport		15,415	18,994	(12,093)	85,343	86,645	86,645	84,706	87,249	89,868
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		113,154	61,454	122,329	59,249	63,063	63,063	71,909	65,433	46,855
Energy sources		-	-	-	-	1,933	1,933	8,436	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		113,154	61,454	122,329	59,249	61,130	61,130	63,473	65,433	46,855
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	402,334	489,536	457,101	452,823	518,137	518,137	511,870	461,765	418,536
<b>Surplus/(Deficit) for the year</b>		31,586	(547)	87,264	103,858	83,636	83,636	421	10,748	78,886

References

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

L-442 Umzimvubu - Table AZ Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>Revenue - Functional</b>	<b>1</b>									
Municipal governance and administration		338,756	343,037	378,947	377,608	387,894	387,894	379,540	377,705	399,437
Executive and council		--	--	--	--	--	--	--	--	--
Mayor and Council		--	--	--	--	--	--	--	--	--
Municipal Manager, Town Secretary and Chief Executive		--	--	--	--	--	--	--	--	--
Finance and administration		339,756	343,037	378,947	377,608	387,894	387,894	379,540	377,705	399,437
Administrative and Corporate Support		636	16	17	16	16	16	16	16	17
Asset Management		--	--	--	--	--	--	--	--	--
Finance		338,522	342,784	378,576	377,034	387,318	387,318	379,062	377,224	398,974
Fleet Management		--	--	--	--	--	--	--	--	--
Human Resources		699	238	315	400	501	501	400	400	400
Information Technology		--	--	--	--	--	--	--	--	--
Legal Services		--	--	--	--	--	--	--	--	--
Marketing, Customer Relations, Publicity and Media Co-ordination		--	--	39	160	60	60	62	64	66
Property Services		--	--	--	--	--	--	--	--	--
Risk Management		--	--	--	--	--	--	--	--	--
Security Services		--	--	--	--	--	--	--	--	--
Supply Chain Management		--	--	--	--	--	--	--	--	--
Valuation Service		--	--	--	--	--	--	--	--	--
Internal audit		--	--	--	--	--	--	--	--	--
Governance Function		--	--	--	--	--	--	--	--	--
Community and public safety		6,812	8,106	7,195	9,407	8,122	8,122	8,409	8,704	9,008
Community and social services		175	181	294	210	310	310	321	332	344
Ageed Care		--	--	--	--	--	--	--	--	--
Agricultural		--	--	--	--	--	--	--	--	--
Animal Care and Diseases		--	--	--	--	--	--	--	--	--
Cemeteries, Funeral Parlours and Crematoriums		--	--	--	--	--	--	--	--	--
Child Care Facilities		--	--	--	--	--	--	--	--	--
Community Halls and Facilities		175	181	294	210	310	310	321	332	344
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		8	2	4	5	5	5	5	5	5
Beaches and Jetties		--	--	--	--	--	--	--	--	--
Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--	--	--
Community Parks (including Nurseries)		8	2	4	5	5	5	5	5	5
Recreational Facilities		--	--	--	--	--	--	--	--	--
Sports Grounds and Stadiums		--	--	--	--	--	--	--	--	--
Public safety		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
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		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
Pounds		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
Ambulance		--	--	--	--	--	--	--	--	--
Health Services		--	--	--	--	--	--	--	--	--
Laboratory Services		--	--	--	--	--	--	--	--	--
Food Control		--	--	--	--	--	--	--	--	--
Health Surveillance and Prevention of Communicable Diseases including		--	--	--	--	--	--	--	--	--
Vector Control		--	--	--	--	--	--	--	--	--
Chemical Safety		--	--	--	--	--	--	--	--	--
Economic and environmental services		76,387	132,889	150,648	161,401	196,259	196,259	199,993	65,076	67,681
Planning and development		55,953	106,840	114,073	134,553	138,071	138,071	109,993	65,076	67,681
Billboards		--	--	--	--	--	--	--	--	--
Corporate Wide Strategic Planning (IDPs, LEDs)		199	12,813	373	200	200	207	214	220	220
Central City Improvement District		--	--	--	--	--	--	--	--	--
Development Facilitation		--	--	--	--	--	--	--	--	--
Economic Development/Planning		--	--	--	--	--	--	--	--	--
Regional Planning and Development		--	--	--	--	--	--	--	--	--
Town Planning, Building Regulations and Enforcement, and City Engineer		743	1,029	13,214	64,189	66,609	66,609	51,538	799	788
Project Management Unit		55,011	92,987	100,485	70,163	72,171	72,171	57,848	64,104	66,092
Provincial Planning		--	--	--	--	--	--	--	--	--
Support to Local Municipalities		--	--	--	--	--	--	--	--	--
Road transport		20,434	26,050	36,575	26,848	57,188	57,188	--	--	--
Public Transport		--	--	--	--	--	--	--	--	--
Road and Traffic Regulation		--	--	--	--	--	--	--	--	--
Roads		20,434	26,050	36,575	26,848	57,188	57,188	--	--	--
Taxi Ranks		--	--	--	--	--	--	--	--	--
Environmental protection		--	--	--	--	--	--	--	--	--
Biodiversity and Landscape		--	--	--	--	--	--	--	--	--
Coastal Protection		--	--	--	--	--	--	--	--	--
Indigenous Forests		--	--	--	--	--	--	--	--	--
Nature Conservation		--	--	--	--	--	--	--	--	--
Pollution Control		--	--	--	--	--	--	--	--	--
Soil Conservation		--	--	--	--	--	--	--	--	--
Trading services		10,965	4,956	7,575	8,264	9,499	9,499	14,749	21,027	21,877
Energy sources		--	--	--	--	--	--	8,439	18,814	19,664
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		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
Recycling		--	--	--	--	--	--	--	--	--
Solid Waste Disposal (Landfill Sites)		--	--	--	--	--	--	--	--	--
Solid Waste Removal		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
Street Cleaning		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Abattoirs		--	--	--	--	--	--	--	--	--
Air Transport		--	--	--	--	--	--	--	--	--
Forestry		--	--	--	--	--	--	--	--	--
Licensing and Regulation		--	--	--	--	--	--	--	--	--
Markets		--	--	--	--	--	--	--	--	--
Tourism		--	--	--	--	--	--	--	--	--
<b>Total Revenue - Functional</b>	<b>2</b>	<b>433,919</b>	<b>488,990</b>	<b>544,365</b>	<b>556,680</b>	<b>601,774</b>	<b>601,774</b>	<b>512,291</b>	<b>472,512</b>	<b>497,423</b>

<b>Expenditure - Functional</b>	<b>181,288</b>	<b>282,694</b>	<b>204,363</b>	<b>194,532</b>	<b>196,853</b>	<b>196,853</b>	<b>202,530</b>	<b>203,653</b>	<b>208,568</b>
<b>Municipal governance and administration</b>									
Executive and council	48,835	52,067	50,724	59,614	58,932	58,932	62,527	66,021	68,427
Mayor and Council	35,773	38,864	37,981	42,478	42,342	42,342	45,240	46,910	47,862
Municipal Manager, Town Secretary and Chief Executive	13,062	14,003	13,333	17,136	16,590	16,590	17,287	19,511	20,564
Finance and administration	127,186	224,775	147,533	127,532	130,807	130,807	132,796	130,112	132,307
Administrative and Corporate Support	18,582	15,161	15,638	16,605	17,290	17,290	18,627	18,878	19,190
Asset Management	862	18,638	11,773	-	-	-	-	-	-
Finance	71,052	154,560	87,001	68,094	68,094	68,094	69,966	64,697	65,783
Fleet Management	-	-	-	-	-	-	-	-	-
Human Resources	11,193	10,189	7,727	8,852	10,869	10,869	12,105	12,779	12,778
Information Technology	2,431	2,715	3,470	11,504	9,695	9,695	11,079	11,944	12,018
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	22,096	22,796	20,834	21,795	22,970	22,970	19,038	19,744	20,380
Property Services	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
Supply Chain Management	971	726	1,091	722	1,890	1,890	1,980	2,069	2,167
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	5,267	5,852	6,106	7,386	7,114	7,114	7,207	7,520	7,834
Governance Function	5,267	5,852	6,106	7,386	7,114	7,114	7,207	7,520	7,834
<b>Community and public safety</b>	<b>40,575</b>	<b>46,465</b>	<b>49,228</b>	<b>56,591</b>	<b>53,958</b>	<b>53,958</b>	<b>64,699</b>	<b>62,090</b>	<b>28,693</b>
Community and social services	-	-	-	-	-	-	-	-	-
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	-	-	-	-	-	-	-	-	-
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	-	-	-	-	-	-	-	-	-
Literacy Programmes	-	-	-	-	-	-	-	-	-
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	0	20	18	0	0	0	0	0	0
Beaches and Jetties	-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	0	20	18	0	0	0	0	0	0
Recreational Facilities	-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums	-	-	-	-	-	-	-	-	-
<b>Public safety</b>	<b>40,575</b>	<b>46,446</b>	<b>49,209</b>	<b>56,591</b>	<b>53,958</b>	<b>53,958</b>	<b>64,699</b>	<b>62,090</b>	<b>28,693</b>
Civil Defence	-	-	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	40,575	46,446	49,209	56,591	53,958	53,958	64,699	62,090	28,693
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Informal Settlements	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases including	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

	67,317	98,923	81,183	142,458	204,262	204,262	172,731	130,589	134,420
<b>Economic and environmental services</b>	<b>51,901</b>	<b>79,929</b>	<b>93,276</b>	<b>57,107</b>	<b>117,618</b>	<b>117,618</b>	<b>88,026</b>	<b>43,340</b>	<b>44,532</b>
Planning and development	–	–	–	–	–	–	–	–	–
Billboards	–	–	–	–	–	–	–	–	–
Corporate Wide Strategic Planning (DPs, LEDs)	23,992	23,981	21,311	22,638	22,454	22,454	21,601	23,292	23,665
Central City Improvement District	–	–	–	–	–	–	–	–	–
Development Facilitation	–	–	–	–	–	–	–	–	–
Economic Development/Planning	–	–	–	–	–	–	–	–	–
Regional Planning and Development	–	–	–	–	–	–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer	9,992	34,930	12,358	10,717	11,849	11,849	12,470	12,962	13,494
Project Management Unit	17,918	21,018	59,607	23,752	83,315	83,315	53,964	7,096	7,392
Provincial Planning	–	–	–	–	–	–	–	–	–
Support to Local Municipalities	–	–	–	–	–	–	–	–	–
Road transport	15,415	18,994	(12,093)	85,343	86,645	86,645	84,706	87,249	89,868
Public Transport	–	–	–	–	–	–	–	–	–
Road and Traffic Regulation	–	–	–	–	–	–	–	–	–
Roads	15,415	18,994	(12,093)	85,343	86,645	86,645	84,706	87,249	89,868
Taxi Ranks	–	–	–	–	–	–	–	–	–
Environmental protection	–	–	–	–	–	–	–	–	–
Biodiversity and Landscape	–	–	–	–	–	–	–	–	–
Coastal Protection	–	–	–	–	–	–	–	–	–
Indigenous Forests	–	–	–	–	–	–	–	–	–
Nature Conservation	–	–	–	–	–	–	–	–	–
Pollution Control	–	–	–	–	–	–	–	–	–
Soil Conservation	–	–	–	–	–	–	–	–	–
Trading services	113,154	61,454	122,329	59,249	63,063	63,063	71,909	65,433	46,855
Energy sources	–	–	–	–	1,933	1,933	8,436	–	–
Electricity	–	–	–	–	1,933	1,933	8,436	–	–
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	113,154	61,454	122,329	59,249	61,130	61,130	63,473	65,433	46,855
Recycling	–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)	–	–	–	–	–	–	–	–	–
Solid Waste Removal	113,154	61,454	122,329	59,249	61,130	61,130	63,473	65,433	46,855
Street Cleaning	–	–	–	–	–	–	–	–	–
Other	–	–	–	–	–	–	–	–	–
Abattoirs	–	–	–	–	–	–	–	–	–
Air Transport	–	–	–	–	–	–	–	–	–
Forestry	–	–	–	–	–	–	–	–	–
Licensing and Regulation	–	–	–	–	–	–	–	–	–
Markets	–	–	–	–	–	–	–	–	–
Tourism	–	–	–	–	–	–	–	–	–
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>402,334</b>	<b>489,536</b>	<b>457,101</b>	<b>452,823</b>	<b>518,137</b>	<b>518,137</b>	<b>511,870</b>	<b>461,765</b>
<b>Surplus/(Deficit) for the year</b>		<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>421</b>	<b>10,748</b>

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison  
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)  
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)  
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, 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 A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and Council		-	-	39	160	60	60	62	64	66
Vote 2 - Budget and Treasury		338,522	342,784	378,576	377,034	387,318	387,318	379,062	377,224	398,974
Vote 3 - Corporate Services		1,235	253	333	415	516	516	416	416	417
Vote 4 - Infrastructure and Planning Department		76,188	120,076	150,275	161,201	196,059	196,059	109,386	64,862	66,861
Vote 5 - Community Services		183	183	298	215	315	315	326	337	349
Vote 6 - Local Economic Development		199	12,813	373	200	200	200	207	214	220
Vote 7 - Public Safety		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
Vote 8 - Waste Management		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>433,919</b>	<b>488,990</b>	<b>544,365</b>	<b>556,680</b>	<b>601,774</b>	<b>601,774</b>	<b>503,852</b>	<b>453,698</b>	<b>477,759</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and Council		76,198	80,705	77,664	88,756	89,016	89,016	88,772	93,285	96,641
Vote 2 - Budget and Treasury		72,885	173,923	99,866	68,816	69,983	69,983	71,946	66,766	67,950
Vote 3 - Corporate Services		32,206	28,066	26,833	36,961	37,854	37,854	41,812	43,602	43,977
Vote 4 - Infrastructure and Planning Department		43,325	74,942	59,872	119,812	181,809	181,809	151,130	107,297	110,754
Vote 5 - Community Services		0	20	18	0	0	0	0	0	0
Vote 6 - Local Economic Development		23,992	23,981	21,311	22,638	22,454	22,454	21,601	23,292	23,665
Vote 7 - Public Safety		40,575	46,446	49,209	56,591	53,958	53,958	64,699	62,090	28,693
Vote 8 - Waste Management		113,154	61,454	122,329	59,249	61,130	61,130	63,473	65,433	46,855
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>402,334</b>	<b>489,536</b>	<b>457,101</b>	<b>452,823</b>	<b>516,204</b>	<b>516,204</b>	<b>503,434</b>	<b>461,765</b>	<b>418,536</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>85,569</b>	<b>85,569</b>	<b>418</b>	<b>(8,066)</b>	<b>59,222</b>

References

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

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive and Council</b>		-	-	39	160	60	60	62	64	66
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit		-	-	39	160	60	60	62	64	66
1.3 - Internal Audit Unit		-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Municipal Managers Office		-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Budget and Treasury</b>		338,522	342,784	378,576	377,034	387,318	387,318	379,062	377,224	398,974
2.1 - Budget and Treasury -CFO		-	3,498	1,428	2,750	2,750	2,750	155	161	166
2.2 - Revenue and expenditure		338,522	339,286	377,147	374,284	384,568	384,568	378,907	377,064	398,807
2.3 - Budget, Reporting and Asset Management		-	-	-	-	-	-	-	-	-
2.4 - Supply Change Management		-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		1,235	253	333	415	516	516	416	416	417
3.1 - Information Technology		-	-	-	-	-	-	-	-	-
3.2 - Human Resources		699	238	315	400	501	501	400	400	400
3.3 - Administration & Sound Governance		535	15	17	15	15	15	16	16	17
3.4 -		-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Infrastructure and Planning Department</b>		76,188	120,076	150,275	161,201	196,059	196,059	109,386	64,862	66,861
4.1 - Infrastructure And Planning		743	1,039	13,214	64,189	66,699	66,699	51,538	759	768
4.2 - Roads and Streets PMU		75,445	119,037	137,060	97,011	129,359	129,359	57,848	64,104	66,092
4.3 -		-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		183	183	298	215	315	315	326	337	349
5.1 - Social Services		-	-	-	-	-	-	-	-	-
5.2 - Parks		8	2	4	5	5	5	5	5	5
5.3 - Community Halls		175	181	294	210	310	310	321	332	344
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Local Economic Development</b>		199	12,813	373	200	200	200	207	214	220
6.1 - LED Section		199	12,813	373	200	200	200	207	214	220
6.2 -		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
7.1 - Traffic Department		6,629	7,924	6,897	9,192	7,807	7,807	8,083	8,367	8,659
7.2 -		-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Waste Management</b>		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
8.1 - Solid Waste Management		10,965	4,956	7,575	8,264	9,499	9,499	6,310	2,213	2,213
8.2 -		-	-	-	-	-	-	-	-	-
8.3 -		-	-	-	-	-	-	-	-	-
8.4 -		-	-	-	-	-	-	-	-	-
8.5 -		-	-	-	-	-	-	-	-	-
8.6 -		-	-	-	-	-	-	-	-	-
8.7 -		-	-	-	-	-	-	-	-	-
8.8 -		-	-	-	-	-	-	-	-	-
8.9 -		-	-	-	-	-	-	-	-	-
8.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 9 -</b>		-	-	-	-	-	-	-	-	-

9.1-	-	-	-	-	-	-	-	-	-	
9.2-	-	-	-	-	-	-	-	-	-	
9.3-	-	-	-	-	-	-	-	-	-	
9.4-	-	-	-	-	-	-	-	-	-	
9.5-	-	-	-	-	-	-	-	-	-	
9.6-	-	-	-	-	-	-	-	-	-	
9.7-	-	-	-	-	-	-	-	-	-	
9.8-	-	-	-	-	-	-	-	-	-	
9.9-	-	-	-	-	-	-	-	-	-	
9.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	
10.1-	-	-	-	-	-	-	-	-	-	
10.2-	-	-	-	-	-	-	-	-	-	
10.3-	-	-	-	-	-	-	-	-	-	
10.4-	-	-	-	-	-	-	-	-	-	
10.5-	-	-	-	-	-	-	-	-	-	
10.6-	-	-	-	-	-	-	-	-	-	
10.7-	-	-	-	-	-	-	-	-	-	
10.8-	-	-	-	-	-	-	-	-	-	
10.9-	-	-	-	-	-	-	-	-	-	
10.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	
11.1-	-	-	-	-	-	-	-	-	-	
11.2-	-	-	-	-	-	-	-	-	-	
11.3-	-	-	-	-	-	-	-	-	-	
11.4-	-	-	-	-	-	-	-	-	-	
11.5-	-	-	-	-	-	-	-	-	-	
11.6-	-	-	-	-	-	-	-	-	-	
11.7-	-	-	-	-	-	-	-	-	-	
11.8-	-	-	-	-	-	-	-	-	-	
11.9-	-	-	-	-	-	-	-	-	-	
11.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	
12.1-	-	-	-	-	-	-	-	-	-	
12.2-	-	-	-	-	-	-	-	-	-	
12.3-	-	-	-	-	-	-	-	-	-	
12.4-	-	-	-	-	-	-	-	-	-	
12.5-	-	-	-	-	-	-	-	-	-	
12.6-	-	-	-	-	-	-	-	-	-	
12.7-	-	-	-	-	-	-	-	-	-	
12.8-	-	-	-	-	-	-	-	-	-	
12.9-	-	-	-	-	-	-	-	-	-	
12.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	
13.1-	-	-	-	-	-	-	-	-	-	
13.2-	-	-	-	-	-	-	-	-	-	
13.3-	-	-	-	-	-	-	-	-	-	
13.4-	-	-	-	-	-	-	-	-	-	
13.5-	-	-	-	-	-	-	-	-	-	
13.6-	-	-	-	-	-	-	-	-	-	
13.7-	-	-	-	-	-	-	-	-	-	
13.8-	-	-	-	-	-	-	-	-	-	
13.9-	-	-	-	-	-	-	-	-	-	
13.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	
14.1-	-	-	-	-	-	-	-	-	-	
14.2-	-	-	-	-	-	-	-	-	-	
14.3-	-	-	-	-	-	-	-	-	-	
14.4-	-	-	-	-	-	-	-	-	-	
14.5-	-	-	-	-	-	-	-	-	-	
14.6-	-	-	-	-	-	-	-	-	-	
14.7-	-	-	-	-	-	-	-	-	-	
14.8-	-	-	-	-	-	-	-	-	-	
14.9-	-	-	-	-	-	-	-	-	-	
14.10-	-	-	-	-	-	-	-	-	-	
<b>Vote 15 -</b>	-	-	-	-	-	-	-	-	-	
15.1-	-	-	-	-	-	-	-	-	-	
15.2-	-	-	-	-	-	-	-	-	-	
15.3-	-	-	-	-	-	-	-	-	-	
15.4-	-	-	-	-	-	-	-	-	-	
15.5-	-	-	-	-	-	-	-	-	-	
15.6-	-	-	-	-	-	-	-	-	-	
15.7-	-	-	-	-	-	-	-	-	-	
15.8-	-	-	-	-	-	-	-	-	-	
15.9-	-	-	-	-	-	-	-	-	-	
15.10-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue by Vote</b>	2	433,919	488,990	544,365	556,680	601,774	601,774	503,852	453,698	477,759

Expenditure by Vote	1									
<b>Vote 1 - Executive and Council</b>		<b>76,198</b>	<b>80,705</b>	<b>77,664</b>	<b>88,756</b>	<b>89,016</b>	<b>89,016</b>	<b>88,772</b>	<b>93,285</b>	<b>96,641</b>
1.1 - Mayor and Council		35,773	38,064	37,391	42,478	42,342	42,342	45,240	46,510	47,862
1.2 - Special Programs Unit		22,096	22,786	20,834	21,756	22,970	22,970	19,038	19,744	20,380
1.3 - Internal Audit Unit		5,267	5,852	6,106	7,386	7,114	7,114	7,207	7,520	7,834
1.4 - IDP		-	-	-	-	-	-	-	-	-
1.5 - Municipal Managers Office		13,062	14,003	13,333	17,136	16,590	16,590	17,287	19,511	20,564
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Budget and Treasury</b>		<b>72,885</b>	<b>173,923</b>	<b>99,866</b>	<b>68,816</b>	<b>69,983</b>	<b>69,983</b>	<b>71,946</b>	<b>66,766</b>	<b>67,950</b>
2.1 - Budget and Treasury -CFO		58,752	138,463	79,333	61,158	61,016	61,016	62,186	56,983	57,722
2.2 - Revenue and expenditure		7,900	12,336	4,260	3,356	4,851	4,851	5,458	5,299	5,544
2.3 - Budget, Reporting and Asset Management		5,262	22,399	15,182	3,580	2,227	2,227	2,322	2,415	2,517
2.4 - Supply Change Management		971	726	1,091	722	1,890	1,890	1,980	2,069	2,167
2.5 -		-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		<b>32,206</b>	<b>28,066</b>	<b>26,833</b>	<b>36,961</b>	<b>37,854</b>	<b>37,854</b>	<b>41,812</b>	<b>43,602</b>	<b>43,977</b>
3.1 - Information Technology		2,431	2,715	3,470	11,504	9,695	9,695	11,079	11,944	12,018
3.2 - Human Resources		11,193	10,189	7,727	8,852	10,869	10,869	12,105	12,779	12,778
3.3 - Administration & Sound Governance		18,582	15,161	15,636	16,605	17,290	17,290	18,627	18,878	19,180
3.4 -		-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Infrastructure and Planning Department</b>		<b>43,325</b>	<b>74,942</b>	<b>59,872</b>	<b>119,812</b>	<b>181,809</b>	<b>181,809</b>	<b>151,130</b>	<b>107,297</b>	<b>110,754</b>
4.1 - Infrastructure And Planning		9,992	34,930	12,358	10,717	11,849	11,849	12,470	12,962	13,494
4.2 - Roads and Streets PMU		33,333	40,012	47,514	109,095	169,960	169,960	138,660	94,335	97,260
4.3 -		-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		<b>0</b>	<b>20</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5.1 - Social Services		-	-	-	-	-	-	-	-	-
5.2 - Parks		0	20	18	0	0	0	0	0	0
5.3 - Community Halls		-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Local Economic Development</b>		<b>23,992</b>	<b>23,981</b>	<b>21,311</b>	<b>22,638</b>	<b>22,454</b>	<b>22,454</b>	<b>21,601</b>	<b>23,292</b>	<b>23,665</b>
6.1 - LED Section		23,992	23,981	21,311	22,638	22,454	22,454	21,601	23,292	23,665
6.2 -		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>		<b>40,575</b>	<b>46,446</b>	<b>49,209</b>	<b>56,591</b>	<b>53,958</b>	<b>53,958</b>	<b>64,699</b>	<b>62,090</b>	<b>28,693</b>
7.1 - Traffic Department		40,575	46,446	49,209	56,591	53,958	53,958	64,699	62,090	28,693
7.2 -		-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-

7.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Waste Management</b>	<b>113,154</b>	<b>61,454</b>	<b>122,329</b>	<b>59,249</b>	<b>61,130</b>	<b>61,130</b>	<b>63,473</b>	<b>65,433</b>	<b>46,855</b>	
8.1 - Solid Waste Management	113,154	61,454	122,329	59,249	61,130	61,130	63,473	65,433	46,855	
8.2 -	-	-	-	-	-	-	-	-	-	
8.3 -	-	-	-	-	-	-	-	-	-	
8.4 -	-	-	-	-	-	-	-	-	-	
8.5 -	-	-	-	-	-	-	-	-	-	
8.6 -	-	-	-	-	-	-	-	-	-	
8.7 -	-	-	-	-	-	-	-	-	-	
8.8 -	-	-	-	-	-	-	-	-	-	
8.9 -	-	-	-	-	-	-	-	-	-	
8.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 9 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
9.1 -	-	-	-	-	-	-	-	-	-	
9.2 -	-	-	-	-	-	-	-	-	-	
9.3 -	-	-	-	-	-	-	-	-	-	
9.4 -	-	-	-	-	-	-	-	-	-	
9.5 -	-	-	-	-	-	-	-	-	-	
9.6 -	-	-	-	-	-	-	-	-	-	
9.7 -	-	-	-	-	-	-	-	-	-	
9.8 -	-	-	-	-	-	-	-	-	-	
9.9 -	-	-	-	-	-	-	-	-	-	
9.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 10 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
10.1 -	-	-	-	-	-	-	-	-	-	
10.2 -	-	-	-	-	-	-	-	-	-	
10.3 -	-	-	-	-	-	-	-	-	-	
10.4 -	-	-	-	-	-	-	-	-	-	
10.5 -	-	-	-	-	-	-	-	-	-	
10.6 -	-	-	-	-	-	-	-	-	-	
10.7 -	-	-	-	-	-	-	-	-	-	
10.8 -	-	-	-	-	-	-	-	-	-	
10.9 -	-	-	-	-	-	-	-	-	-	
10.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 11 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
11.1 -	-	-	-	-	-	-	-	-	-	
11.2 -	-	-	-	-	-	-	-	-	-	
11.3 -	-	-	-	-	-	-	-	-	-	
11.4 -	-	-	-	-	-	-	-	-	-	
11.5 -	-	-	-	-	-	-	-	-	-	
11.6 -	-	-	-	-	-	-	-	-	-	
11.7 -	-	-	-	-	-	-	-	-	-	
11.8 -	-	-	-	-	-	-	-	-	-	
11.9 -	-	-	-	-	-	-	-	-	-	
11.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 12 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
12.1 -	-	-	-	-	-	-	-	-	-	
12.2 -	-	-	-	-	-	-	-	-	-	
12.3 -	-	-	-	-	-	-	-	-	-	
12.4 -	-	-	-	-	-	-	-	-	-	
12.5 -	-	-	-	-	-	-	-	-	-	
12.6 -	-	-	-	-	-	-	-	-	-	
12.7 -	-	-	-	-	-	-	-	-	-	
12.8 -	-	-	-	-	-	-	-	-	-	
12.9 -	-	-	-	-	-	-	-	-	-	
12.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 13 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
13.1 -	-	-	-	-	-	-	-	-	-	
13.2 -	-	-	-	-	-	-	-	-	-	
13.3 -	-	-	-	-	-	-	-	-	-	
13.4 -	-	-	-	-	-	-	-	-	-	
13.5 -	-	-	-	-	-	-	-	-	-	
13.6 -	-	-	-	-	-	-	-	-	-	
13.7 -	-	-	-	-	-	-	-	-	-	
13.8 -	-	-	-	-	-	-	-	-	-	
13.9 -	-	-	-	-	-	-	-	-	-	
13.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 14 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
14.1 -	-	-	-	-	-	-	-	-	-	
14.2 -	-	-	-	-	-	-	-	-	-	
14.3 -	-	-	-	-	-	-	-	-	-	
14.4 -	-	-	-	-	-	-	-	-	-	
14.5 -	-	-	-	-	-	-	-	-	-	
14.6 -	-	-	-	-	-	-	-	-	-	
14.7 -	-	-	-	-	-	-	-	-	-	
14.8 -	-	-	-	-	-	-	-	-	-	
14.9 -	-	-	-	-	-	-	-	-	-	
14.10 -	-	-	-	-	-	-	-	-	-	
<b>Vote 15 -</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
15.1 -	-	-	-	-	-	-	-	-	-	
15.2 -	-	-	-	-	-	-	-	-	-	
15.3 -	-	-	-	-	-	-	-	-	-	
15.4 -	-	-	-	-	-	-	-	-	-	
15.5 -	-	-	-	-	-	-	-	-	-	
15.6 -	-	-	-	-	-	-	-	-	-	
15.7 -	-	-	-	-	-	-	-	-	-	
15.8 -	-	-	-	-	-	-	-	-	-	
15.9 -	-	-	-	-	-	-	-	-	-	
15.10 -	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>402,334</b>	<b>489,536</b>	<b>457,101</b>	<b>452,823</b>	<b>516,204</b>	<b>516,204</b>	<b>503,434</b>	<b>461,765</b>	<b>418,536</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>31,566</b>	<b>(947)</b>	<b>87,264</b>	<b>105,856</b>	<b>85,569</b>	<b>85,569</b>	<b>418</b>	<b>(6,066)</b>	<b>59,222</b>

**References**

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

EG44Z Umzimvubu - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	-	-	-	-	-	-	-	-	-	-
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	1,263	1,297	1,360	1,483	1,488	1,488	974	1,488	1,488	1,488
Sale of Goods and Rendering of Services	2	1,037	249	389	416	841	841	483	848	875	890
Agency services	2	2,066	2,360	2,364	2,900	2,900	2,900	1,762	3,002	3,107	3,215
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	587	600	539	-	700	700	459	725	725	725
Interest earned from Current and Non Current Assets	2	9,241	10,126	10,508	10,580	10,580	10,580	6,038	10,950	11,334	11,730
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	6,357	5,140	5,426	7,355	7,455	7,455	1,985	5,023	5,197	5,377
Licence and permits	2	1,760	1,921	2,164	1,765	2,365	2,365	1,711	2,448	2,533	2,622
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	2,046	38,093	46,281	13,017	76,825	76,825	26,949	55,589	18,814	19,664
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	382	998	1,127	2,313	4,414	4,414	688	3,800	150	150
<b>Non-Exchange Revenue</b>											
Property rates	2	46,982	46,522	64,665	66,904	72,175	72,175	67,103	72,175	72,175	72,175
Surcharges and Taxes	2	0	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	3,315	3,642	2,359	4,527	2,527	2,527	1,417	2,618	2,711	2,805
Licences or permits	2	198	158	223	200	200	200	173	207	214	220
Transfer and subsidies - Operational	2	283,558	284,562	298,217	297,276	297,806	297,806	294,879	288,157	281,414	302,328
Interest	2	2,019	2,114	4,696	2,200	7,200	7,200	5,132	7,452	7,713	7,983
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	12,538	-	-	-	-	-	-	-
Other Gains	2	-	1,212	733	-	13	13	-	13	13	13
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>360,810</b>	<b>398,995</b>	<b>453,591</b>	<b>410,936</b>	<b>487,490</b>	<b>487,490</b>	<b>409,751</b>	<b>454,495</b>	<b>408,462</b>	<b>431,386</b>
<b>Expenditure</b>											
Employee related costs	2	89,977	91,909	98,667	106,006	106,494	106,494	63,943	111,553	116,578	122,112
Remuneration of councillors	2	22,743	23,558	24,539	25,563	25,088	25,088	15,814	26,279	27,504	28,810
Bulk purchases - electricity	2	-	-	-	-	-	-	-	-	-	-
Inventory consumed	2,8	10,016	6,501	6,472	10,494	11,316	11,316	4,718	11,347	12,102	7,241
Debt impairment	2,3	5,159	9,660	10,025	5,419	5,419	5,419	-	7,366	-	-
Depreciation, amortisation and impairment	2	77,500	110,314	82,239	89,550	89,550	89,550	59,407	89,653	91,372	93,250
Interest, Dividends and Rent on Land	2	1,038	2,310	2,119	-	-	-	-	-	-	-
Contracted services	2	94,143	131,187	130,618	115,420	177,811	177,811	85,739	160,250	105,079	64,899
Transfers and subsidies	2	25,007	18,700	22,455	17,096	17,482	17,482	12,662	16,453	17,279	16,187
Irrecoverable debts written off	2	-	0	-	-	-	-	-	-	-	-
Operational costs	2	79,362	76,814	68,194	83,275	84,978	84,978	38,929	88,969	91,851	86,038
Disposal of Fixed and Intangible Assets	2	(2,631)	18,582	11,773	-	-	-	-	-	-	-
Other Losses	2	19	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>402,334</b>	<b>489,536</b>	<b>457,101</b>	<b>452,823</b>	<b>518,137</b>	<b>518,137</b>	<b>281,212</b>	<b>511,870</b>	<b>461,765</b>	<b>418,536</b>
<b>Surplus/(Deficit)</b>		<b>(41,524)</b>	<b>(90,541)</b>	<b>(3,510)</b>	<b>(41,886)</b>	<b>(30,648)</b>	<b>(30,648)</b>	<b>128,539</b>	<b>(57,375)</b>	<b>(53,302)</b>	<b>12,849</b>
Transfers and subsidies - capital (monetary allocations)	6	73,109	77,434	90,774	145,744	114,284	114,284	(45,793)	57,796	64,050	66,037
Transfers and subsidies - capital (in-kind)	6	-	12,560	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>

References

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	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 -		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and Council		153	-	-	-	200	200	-	400	200	200
Vote 2 - Budget and Treasury		6,544	162	795	5,000	5,000	5,000	-	2,900	830	600
Vote 3 - Corporate Services		3,725	1,443	1,256	3,500	3,751	3,751	-	3,200	3,870	3,910
Vote 4 - Infrastructure and Planning Department		85,033	132,588	102,006	180,243	146,726	146,726	-	64,067	-	-
Vote 5 - Community Services		-	5,070	11,307	15,600	15,760	15,760	-	19,700	-	-
Vote 6 - Local Economic Development		3,706	2,768	4,940	3,700	3,500	3,500	-	3,500	4,600	4,600
Vote 7 - Public Safety		4,495	12,202	5,147	6,240	9,220	9,220	-	8,650	375	-
Vote 8 - Waste Management		4,124	(36,481)	889	720	4,104	4,104	-	5,425	975	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		107,779	117,752	126,342	215,003	188,261	188,261	-	107,842	10,850	9,310
<b>Total Capital Expenditure - Vote</b>		107,779	117,752	126,342	215,003	188,261	188,261	-	107,842	10,850	9,310
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		10,421	1,605	2,052	8,500	8,951	8,951	2,296	6,500	4,900	4,710
Executive and council		17	-	-	-	-	-	-	-	-	-
Finance and administration		10,405	1,605	2,052	8,500	8,951	8,951	2,296	6,500	4,900	4,710
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4,495	17,272	16,454	21,840	24,980	24,980	13,234	28,350	375	-
Community and social services		-	5,070	11,307	15,600	15,760	15,760	12,417	19,700	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		4,495	12,202	5,147	6,240	9,220	9,220	818	8,650	375	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		88,739	135,356	106,946	183,943	150,226	150,226	52,739	67,567	4,600	4,600
Planning and development		3,706	9,864	6,507	67,500	5,484	5,484	3,809	3,500	4,600	4,600
Road transport		85,033	125,492	100,440	116,443	144,742	144,742	48,930	64,067	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		4,124	(36,481)	889	720	4,104	4,104	15,973	7,488	975	-
Energy sources		-	-	-	-	-	-	-	2,063	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		4,124	(36,481)	889	720	4,104	4,104	15,973	5,425	975	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	107,779	117,752	126,342	215,003	188,261	188,261	84,242	109,905	10,850	9,310
<b>Funded by:</b>											
National Government		58,125	67,574	80,146	83,944	114,284	114,284	47,229	57,996	200	200
Provincial Government		18,094	98	305	61,920	291	291	76	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporators, Higher Educ Institutions)		120	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	76,340	67,671	80,451	145,864	114,575	114,575	47,304	57,996	200	200
<b>Borrowing</b>	6	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		31,180	48,211	45,532	69,139	73,687	73,687	36,937	51,909	10,650	9,110
<b>Total Capital Funding</b>	7	107,519	115,883	125,983	215,003	188,261	188,261	84,242	109,905	10,850	9,310

**References**

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

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

Vote Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - Executive and Council</b>		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Budget and Treasury</b>		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>		-	-	-	-	-	-	-	-	-	-
3.1 - Information Technology		-	-	-	-	-	-	-	-	-	-
3.2 - Human Resources		-	-	-	-	-	-	-	-	-	-
3.3 - Administration & Sound Governance		-	-	-	-	-	-	-	-	-	-
3.4 -		-	-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Infrastructure and Planning Department</b>		-	-	-	-	-	-	-	-	-	-
4.1 - Infrastructure And Planning		-	-	-	-	-	-	-	-	-	-
4.2 - Roads and Streets PMU		-	-	-	-	-	-	-	-	-	-
4.3 -		-	-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>		-	-	-	-	-	-	-	-	-	-
5.1 - Social Services		-	-	-	-	-	-	-	-	-	-
5.2 - Parks		-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls		-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Local Economic Development</b>		-	-	-	-	-	-	-	-	-	-
6.1 - LED Section		-	-	-	-	-	-	-	-	-	-
6.2 -		-	-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-	-
6.6 -		-	-	-	-	-	-	-	-	-	-
6.7 -		-	-	-	-	-	-	-	-	-	-
6.8 -		-	-	-	-	-	-	-	-	-	-
6.9 -		-	-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>		-	-	-	-	-	-	-	-	-	-
7.1 - Traffic Department		-	-	-	-	-	-	-	-	-	-
7.2 -		-	-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-	-
7.6 -		-	-	-	-	-	-	-	-	-	-
7.7 -		-	-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-	-

<b>Vote 8 - Waste Management</b>	-	-	-	-	-	-	-	-	-	-	-
8.1 - Solid Waste Management	-	-	-	-	-	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 9 -</b>	-	-	-	-	-	-	-	-	-	-	-
9.1 -	-	-	-	-	-	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 10 -</b>	-	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 11 -</b>	-	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 12 -</b>	-	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 13 -</b>	-	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 14 -</b>	-	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Vote 15 -</b>	-	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-

<b>Capital expenditure - Municipal Vote</b>										
<b>Single-year expenditure appropriation</b>										
2										
<b>Vote 1 - Executive and Council</b>	<b>153</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200</b>	<b>200</b>	<b>-</b>	<b>400</b>	<b>200</b>	<b>200</b>
1.1 - Mayor and Council	17	-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit	136	-	-	-	200	200	-	400	200	200
1.3 - Internal Audit Unit	-	-	-	-	-	-	-	-	-	-
1.4 - IDP	-	-	-	-	-	-	-	-	-	-
1.5 - Municipal Managers Office	-	-	-	-	-	-	-	-	-	-
1.6 -	-	-	-	-	-	-	-	-	-	-
1.7 -	-	-	-	-	-	-	-	-	-	-
1.8 -	-	-	-	-	-	-	-	-	-	-
1.9 -	-	-	-	-	-	-	-	-	-	-
1.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 2 - Budget and Treasury</b>	<b>6,544</b>	<b>162</b>	<b>795</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>2,900</b>	<b>830</b>	<b>600</b>
2.1 - Budget and Treasury -CFO	451	162	94	3,500	3,500	3,500	-	800	830	600
2.2 - Revenue and expenditure	-	-	-	-	-	-	-	-	-	-
2.3 - Budget, Reporting and Asset Management	6,092	-	702	1,500	1,500	1,500	-	2,100	-	-
2.4 - Supply Change Management	-	-	-	-	-	-	-	-	-	-
2.5 -	-	-	-	-	-	-	-	-	-	-
2.6 -	-	-	-	-	-	-	-	-	-	-
2.7 -	-	-	-	-	-	-	-	-	-	-
2.8 -	-	-	-	-	-	-	-	-	-	-
2.9 -	-	-	-	-	-	-	-	-	-	-
2.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 3 - Corporate Services</b>	<b>3,725</b>	<b>1,443</b>	<b>1,256</b>	<b>3,500</b>	<b>3,751</b>	<b>3,751</b>	<b>-</b>	<b>3,200</b>	<b>3,870</b>	<b>3,910</b>
3.1 - Information Technology	3,167	1,358	1,256	3,000	3,751	3,751	-	2,700	3,370	3,410
3.2 - Human Resources	-	-	-	-	-	-	-	-	-	-
3.3 - Administration & Sound Governance	558	85	-	500	(0)	(0)	-	500	500	500
3.4 -	-	-	-	-	-	-	-	-	-	-
3.5 -	-	-	-	-	-	-	-	-	-	-
3.6 -	-	-	-	-	-	-	-	-	-	-
3.7 -	-	-	-	-	-	-	-	-	-	-
3.8 -	-	-	-	-	-	-	-	-	-	-
3.9 -	-	-	-	-	-	-	-	-	-	-
3.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 4 - Infrastructure and Planning Department</b>	<b>85,033</b>	<b>132,588</b>	<b>102,006</b>	<b>180,243</b>	<b>146,726</b>	<b>146,726</b>	<b>-</b>	<b>64,067</b>	<b>-</b>	<b>-</b>
4.1 - Infrastructure And Planning	0	-	-	-	-	-	-	-	-	-
4.2 - Roads and Streets PMU	85,033	132,588	102,006	180,243	146,726	146,726	-	64,067	-	-
4.3 -	-	-	-	-	-	-	-	-	-	-
4.4 -	-	-	-	-	-	-	-	-	-	-
4.5 -	-	-	-	-	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 5 - Community Services</b>	<b>-</b>	<b>5,070</b>	<b>11,307</b>	<b>15,600</b>	<b>15,760</b>	<b>15,760</b>	<b>-</b>	<b>19,700</b>	<b>-</b>	<b>-</b>
5.1 - Social Services	-	-	-	-	-	-	-	-	-	-
5.2 - Parks	-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls	-	5,070	11,307	15,600	15,760	15,760	-	19,700	-	-
5.4 -	-	-	-	-	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 6 - Local Economic Development</b>	<b>3,706</b>	<b>2,768</b>	<b>4,940</b>	<b>3,700</b>	<b>3,500</b>	<b>3,500</b>	<b>-</b>	<b>3,500</b>	<b>4,600</b>	<b>4,600</b>
6.1 - LED Section	3,706	2,768	4,940	3,700	3,500	3,500	-	3,500	4,600	4,600
6.2 -	-	-	-	-	-	-	-	-	-	-
6.3 -	-	-	-	-	-	-	-	-	-	-
6.4 -	-	-	-	-	-	-	-	-	-	-
6.5 -	-	-	-	-	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 7 - Public Safety</b>	<b>4,495</b>	<b>12,202</b>	<b>5,147</b>	<b>6,240</b>	<b>9,220</b>	<b>9,220</b>	<b>-</b>	<b>8,650</b>	<b>375</b>	<b>-</b>
7.1 - Traffic Department	4,495	12,202	5,147	6,240	9,220	9,220	-	8,650	375	-
7.2 -	-	-	-	-	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-
<b>Vote 8 - Waste Management</b>	<b>4,124</b>	<b>(36,481)</b>	<b>889</b>	<b>720</b>	<b>4,104</b>	<b>4,104</b>	<b>-</b>	<b>5,425</b>	<b>975</b>	<b>-</b>
8.1 - Solid Waste Management	4,124	(36,481)	889	720	4,104	4,104	-	5,425	975	-
8.2 -	-	-	-	-	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-	-	-	-	-
8.5 -	-	-	-	-	-	-	-	-	-	-
8.6 -	-	-	-	-	-	-	-	-	-	-
8.7 -	-	-	-	-	-	-	-	-	-	-
8.8 -	-	-	-	-	-	-	-	-	-	-
8.9 -	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-

Vote 9 -	-	-	-	-	-	-	-	-	-	-
9.1 -	-	-	-	-	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-
9.5 -	-	-	-	-	-	-	-	-	-	-
9.6 -	-	-	-	-	-	-	-	-	-	-
9.7 -	-	-	-	-	-	-	-	-	-	-
9.8 -	-	-	-	-	-	-	-	-	-	-
9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
10.8 -	-	-	-	-	-	-	-	-	-	-
10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
11.6 -	-	-	-	-	-	-	-	-	-	-
11.7 -	-	-	-	-	-	-	-	-	-	-
11.8 -	-	-	-	-	-	-	-	-	-	-
11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-
12.5 -	-	-	-	-	-	-	-	-	-	-
12.6 -	-	-	-	-	-	-	-	-	-	-
12.7 -	-	-	-	-	-	-	-	-	-	-
12.8 -	-	-	-	-	-	-	-	-	-	-
12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-
13.5 -	-	-	-	-	-	-	-	-	-	-
13.6 -	-	-	-	-	-	-	-	-	-	-
13.7 -	-	-	-	-	-	-	-	-	-	-
13.8 -	-	-	-	-	-	-	-	-	-	-
13.9 -	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-
14.5 -	-	-	-	-	-	-	-	-	-	-
14.6 -	-	-	-	-	-	-	-	-	-	-
14.7 -	-	-	-	-	-	-	-	-	-	-
14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	107,779	117,752	126,342	215,003	188,261	188,261	-	107,842	10,850	9,310
Total Capital Expenditure	107,779	117,752	126,342	215,003	188,261	188,261	-	107,842	10,850	9,310

LC442 Umzimvubu - Table A6 Budgeted Financial Position

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
<b>R thousand</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents	1	79,105	66,310	91,190	143,710	114,685	114,685	192,691	123,932	223,982	389,242	
Short term Investments	2	-	-	-	-	-	-	-	-	-	-	
Trade and other receivables from exchange transactions	3	4,850	8,394	8,551	21,830	16,140	16,140	5,599	5,495	5,495	5,495	
Receivables from non-exchange transactions	3	22,380	14,759	14,208	9,807	19,271	19,271	67,364	26,723	34,436	42,419	
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-	
Inventory	5	2,869	3,899	15,630	3,899	15,630	15,630	16,621	15,630	15,630	15,630	
VAT Receivable	6	6,982	5,636	4,260	(47,371)	(46,700)	(46,700)	19,635	4,963	5,157	5,351	
Other current assets	7	18,474	21,206	23,818	23,171	23,818	23,818	23,818	523	523	523	
<b>Total current assets</b>		<b>134,660</b>	<b>120,205</b>	<b>157,657</b>	<b>155,046</b>	<b>142,843</b>	<b>142,843</b>	<b>325,727</b>	<b>177,265</b>	<b>285,222</b>	<b>458,659</b>	
<b>Non current assets</b>												
Investments	8	-	-	-	-	-	-	-	-	-	-	
Investment property	9	25,298	26,105	26,825	26,105	26,825	26,825	26,825	26,825	26,825	26,825	
Property, plant and equipment	10	981,911	1,028,305	1,061,022	1,319,058	1,160,353	1,160,353	1,085,513	1,307,751	1,226,808	1,142,409	
Biological assets	11	-	-	-	-	-	-	-	-	-	-	
Living resources	12	-	-	-	-	-	-	-	-	-	-	
Heritage assets	13	18	18	18	18	18	18	18	17,719	17,719	17,719	
Intangible assets	14	595	296	213	2,090	1,184	1,184	557	297	717	1,177	
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-	
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-	
<b>Total non current assets</b>		<b>1,007,823</b>	<b>1,054,723</b>	<b>1,088,077</b>	<b>1,347,271</b>	<b>1,188,379</b>	<b>1,188,379</b>	<b>1,112,913</b>	<b>1,352,592</b>	<b>1,272,070</b>	<b>1,188,130</b>	
<b>TOTAL ASSETS</b>		<b>1,142,483</b>	<b>1,174,928</b>	<b>1,245,734</b>	<b>1,502,317</b>	<b>1,331,222</b>	<b>1,331,222</b>	<b>1,438,640</b>	<b>1,529,857</b>	<b>1,557,292</b>	<b>1,646,789</b>	
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-	
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-	
Consumer deposits	19	162	176	217	176	217	217	254	217	217	217	
Trade and other payables from exchange transactions	20	68,434	79,146	69,757	87,521	69,674	69,674	29,470	42,162	41,761	41,360	
Trade and other payables from non-exchange transactions	21	3,699	11,485	491	10,621	791	791	64,430	0	0	0	
Provision	22	3,007	3,357	3,978	3,376	3,978	3,978	(863)	4,448	4,448	4,448	
VAT Payable	23	140	15,185	17,591	207	17,636	17,636	17,610	426	815	1,203	
Other current liabilities	24	713	446	470	466	470	470	177	-	-	-	
<b>Total current liabilities</b>		<b>76,155</b>	<b>109,794</b>	<b>92,504</b>	<b>102,366</b>	<b>92,765</b>	<b>92,765</b>	<b>111,078</b>	<b>47,254</b>	<b>47,241</b>	<b>47,228</b>	
<b>Non current liabilities</b>												
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-	
Provision	26	6,338	9,177	9,549	9,177	9,549	9,549	9,549	12,430	12,430	12,430	
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities	28	2,193	2,477	2,881	2,477	2,881	2,881	2,881	-	-	-	
<b>Total non current liabilities</b>		<b>8,531</b>	<b>11,654</b>	<b>12,430</b>	<b>11,654</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	
<b>TOTAL LIABILITIES</b>		<b>84,686</b>	<b>121,449</b>	<b>104,934</b>	<b>114,020</b>	<b>105,196</b>	<b>105,196</b>	<b>123,509</b>	<b>59,684</b>	<b>59,671</b>	<b>59,658</b>	
<b>NET ASSETS</b>		<b>1,057,797</b>	<b>1,053,480</b>	<b>1,140,799</b>	<b>1,388,297</b>	<b>1,226,026</b>	<b>1,226,026</b>	<b>1,315,131</b>	<b>1,470,173</b>	<b>1,497,621</b>	<b>1,587,131</b>	
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated surplus/(deficit)	29	1,023,163	1,016,727	1,092,269	1,351,544	1,185,666	1,185,666	1,208,657	1,429,100	1,456,548	1,546,058	
Reserves and funds	30	34,013	36,753	40,360	36,753	40,360	40,360	40,360	41,073	41,073	41,073	
Other	31	-	-	-	-	-	-	-	-	-	-	
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>32</b>	<b>1,057,176</b>	<b>1,053,480</b>	<b>1,132,629</b>	<b>1,388,297</b>	<b>1,226,026</b>	<b>1,226,026</b>	<b>1,249,017</b>	<b>1,470,173</b>	<b>1,497,621</b>	<b>1,587,131</b>	

References

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

EC442 Umzimvubu - Table A7 Budgeted Cash Flows

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		36,927	–	–	61,552	66,813	66,813	66,813	64,958	72,175	72,175
Service charges		306	–	–	1,364	1,369	1,369	1,369	1,340	1,488	1,488
Other revenue		13,944	–	–	76,888	141,820	141,820	141,820	110,078	50,107	45,373
Transfers and Subsidies - Operational	1	314,790	–	–	297,276	297,806	297,806	297,806	288,157	281,414	302,328
Transfers and Subsidies - Capital	1	15,677	32,835	–	145,744	114,284	114,284	114,284	57,796	64,050	66,037
Interest		6,630	–	–	12,780	12,780	12,780	12,780	11,675	12,059	12,455
Dividends		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Suppliers and employees		(246,224)	(196,765)	(201,081)	(340,757)	(405,935)	(405,935)	(405,935)	(398,398)	(353,113)	(309,100)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(17,097)	(17,182)	(17,182)	(17,182)	(16,453)	(17,279)	(16,187)
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>142,051</b>	<b>(163,930)</b>	<b>(201,081)</b>	<b>237,749</b>	<b>211,755</b>	<b>211,755</b>	<b>211,755</b>	<b>119,152</b>	<b>110,900</b>	<b>174,570</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Capital assets		(122,639)	(179,265)	(151,250)	(215,003)	(188,261)	(188,261)	(188,261)	(109,905)	(10,850)	(9,310)
Retention (Capital)		–	–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(122,639)</b>	<b>(179,265)</b>	<b>(151,250)</b>	<b>(215,003)</b>	<b>(188,261)</b>	<b>(188,261)</b>	<b>(188,261)</b>	<b>(109,905)</b>	<b>(10,850)</b>	<b>(9,310)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
<b>Payments</b>											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>19,412</b>	<b>(343,194)</b>	<b>(352,331)</b>	<b>22,746</b>	<b>23,494</b>	<b>23,494</b>	<b>23,494</b>	<b>9,247</b>	<b>100,050</b>	<b>165,260</b>
Cash/cash equivalents at the year begin:	2	103,546	79,105	66,213	120,964	91,190	91,190	91,190	114,685	123,932	223,982
Cash/cash equivalents at the year end:	2	122,958	(264,089)	(286,118)	143,710	114,685	114,685	114,685	123,932	223,982	389,242

**References**

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

Total receipts	388,275	32,835	–	595,603	634,873	634,873	634,873	534,003	481,292	499,857
Total payments	(368,862)	(376,030)	(352,331)	(572,857)	(611,378)	(611,378)	(611,378)	(524,756)	(381,242)	(334,597)
	19,412	(343,194)	(352,331)	22,746	23,494	23,494	23,494	9,247	100,050	165,260
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	19,412	(343,194)	(352,331)	22,746	23,494	23,494	23,494	9,247	100,050	165,260
	(0)	–	–	(0)	0	0	0	–	–	–

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Cash and investments available</b>											
Cash/cash equivalents at the year end	1	122,958	(264,089)	(286,118)	143,710	114,685	114,685	114,685	123,932	223,982	389,242
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>122,958</b>	<b>(264,089)</b>	<b>(286,118)</b>	<b>143,710</b>	<b>114,685</b>	<b>114,685</b>	<b>114,685</b>	<b>123,932</b>	<b>223,982</b>	<b>389,242</b>
<b>Application of cash and investments</b>											
Unspent conditional transfers		(1)	11,485	491	11,365	491	491	64,430	0	0	0
Unspent borrowing											
Statutory requirements	2	(604)	4,910	9,438	37,402	54,054	54,054	2,229	32,197	48,703	59,132
Other working capital requirements	3	64,082	79,146	69,757	77,886	54,661	54,661	(6,182)	(23,466)	(17,603)	(26,892)
Other provisions		3,720	3,803	4,448	3,842	4,448	4,448	686	4,448	4,448	4,448
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	34,013	36,753	40,360	36,753	40,360	40,360	(40,360)	41,073	41,073	41,073
<b>Total Application of cash and investments:</b>		<b>101,210</b>	<b>136,096</b>	<b>124,494</b>	<b>167,247</b>	<b>154,014</b>	<b>154,014</b>	<b>20,802</b>	<b>54,252</b>	<b>76,621</b>	<b>77,761</b>
<b>Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>21,748</b>	<b>(400,186)</b>	<b>(410,612)</b>	<b>(23,537)</b>	<b>(39,329)</b>	<b>(39,329)</b>	<b>93,883</b>	<b>69,679</b>	<b>147,361</b>	<b>311,480</b>
<b>Creditors transferred to Debt Relief - Non-Current portion</b>		-	-	-	-	-	-	-	-	-	-
<b>Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits</b>		<b>21,748</b>	<b>(400,186)</b>	<b>(410,612)</b>	<b>(23,537)</b>	<b>(39,329)</b>	<b>(39,329)</b>	<b>93,883</b>	<b>69,679</b>	<b>147,361</b>	<b>311,480</b>

References

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

Other working capital requirements

Debtors	4,352	-	-	9,635	15,013	15,013	35,652	65,628	59,364	68,252
Creditors due	68,434	79,146	69,757	87,521	69,674	69,674	29,470	42,162	41,761	41,360
<b>Total</b>	<b>(64,082)</b>	<b>(79,146)</b>	<b>(69,757)</b>	<b>(77,886)</b>	<b>(54,661)</b>	<b>(54,661)</b>	<b>6,182</b>	<b>23,466</b>	<b>17,603</b>	<b>26,892</b>

Debtors collection assumptions

Balance outstanding - debtors	27,230	23,153	22,759	31,637	35,410	35,410	72,963	32,218	39,931	47,914
Estimate of debtors collection rate	16.0%	0.0%	0.0%	30.5%	42.4%	42.4%	48.9%	203.7%	148.7%	142.4%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Capital replacement	34,013	36,753	40,360	36,753	40,360	40,360	40,360	41,073	41,073	41,073
Self-insurance	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit reserve	-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve	-	-	-	-	-	-	-	-	-	-
Valuation reserve	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Capitalisation	-	-	-	-	-	-	-	-	-	-
<b>6</b>	<b>34,013</b>	<b>36,753</b>	<b>40,360</b>	<b>36,753</b>	<b>40,360</b>	<b>40,360</b>	<b>40,360</b>	<b>41,073</b>	<b>41,073</b>	<b>41,073</b>

Note:

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

EG44Z Umzimvubu - Table A9 Asset Management

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	47,855	58,550	87,819	137,926	83,373	83,373	44,043	7,470	6,160
Roads Infrastructure		3,790	56,915	61,326	42,550	45,122	45,122	7,418	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,975	3,182	6,252	2,000	1,984	1,984	-	-	-
Water Supply Infrastructure		-	550	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>18,765</b>	<b>60,647</b>	<b>67,578</b>	<b>44,550</b>	<b>47,106</b>	<b>47,106</b>	<b>7,418</b>	-	-
Community Facilities		10,036	(16,274)	18,196	21,400	23,862	23,862	23,200	4,600	4,600
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>10,036</b>	<b>(16,274)</b>	<b>18,196</b>	<b>21,400</b>	<b>23,862</b>	<b>23,862</b>	<b>23,200</b>	<b>4,600</b>	<b>4,600</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		16,227	5,770	448	4,200	4,200	4,200	4,400	200	200
Housing		0	-	-	61,800	(0)	(0)	-	-	-
<b>Other Assets</b>		<b>16,227</b>	<b>5,770</b>	<b>448</b>	<b>66,000</b>	<b>4,200</b>	<b>4,200</b>	<b>4,400</b>	<b>200</b>	<b>200</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	-	-	1,000	1,271	1,271	700	720	760
<b>Intangible Assets</b>		<b>150</b>	-	-	<b>1,000</b>	<b>1,271</b>	<b>1,271</b>	<b>700</b>	<b>720</b>	<b>760</b>
Computer Equipment		434	133	16	-	400	400	800	600	600
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		1,744	996	880	840	2,195	2,195	1,425	1,350	-
Transport Assets		499	7,279	702	4,136	4,338	4,338	6,100	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>5,279</b>	<b>48,521</b>	<b>12,983</b>	<b>42,305</b>	<b>70,076</b>	<b>70,076</b>	<b>45,999</b>	<b>3,380</b>	<b>3,150</b>
Roads Infrastructure		-	46,951	10,083	36,185	64,449	64,449	42,849	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		-	<b>46,951</b>	<b>10,083</b>	<b>36,185</b>	<b>64,449</b>	<b>64,449</b>	<b>42,849</b>	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1,566	-	-	-	-	-	-
<b>Community Assets</b>		-	-	<b>1,566</b>	-	-	-	-	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		3,330	1,358	1,256	2,000	2,528	2,528	2,000	2,650	2,650
Furniture and Office Equipment		1,948	212	77	4,120	3,100	3,100	1,150	730	500
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets</b>	6	<b>54,646</b>	<b>10,681</b>	<b>25,539</b>	<b>34,772</b>	<b>34,813</b>	<b>34,813</b>	<b>19,863</b>	-	-
Roads Infrastructure		56,012	6,992	22,302	34,772	34,813	34,813	15,863	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(1,366)	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>54,646</b>	<b>6,992</b>	<b>22,302</b>	<b>34,772</b>	<b>34,813</b>	<b>34,813</b>	<b>15,863</b>	-	-
Community Facilities	-	3,689	3,237	-	-	-	4,000	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	<b>3,689</b>	<b>3,237</b>	-	-	-	<b>4,000</b>	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-

Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	<b>107,779</b>	<b>117,752</b>	<b>126,342</b>	<b>215,003</b>	<b>188,261</b>	<b>188,261</b>	<b>109,905</b>	<b>10,850</b>	<b>9,310</b>
Roads Infrastructure		59,802	110,858	93,711	113,507	144,383	144,383	66,130	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,975	3,182	6,252	2,000	1,984	1,984	-	-	-
Water Supply Infrastructure		-	550	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(1,366)	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		<b>73,411</b>	<b>114,590</b>	<b>99,963</b>	<b>115,507</b>	<b>146,367</b>	<b>146,367</b>	<b>66,130</b>	-	-
Community Facilities		10,036	(12,585)	21,432	21,400	23,862	23,862	27,200	4,600	4,600
Sport and Recreation Facilities		-	-	1,566	-	-	-	-	-	-
Community Assets		<b>10,036</b>	<b>(12,585)</b>	<b>22,999</b>	<b>21,400</b>	<b>23,862</b>	<b>23,862</b>	<b>27,200</b>	<b>4,600</b>	<b>4,600</b>
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		16,227	5,770	448	4,200	4,200	4,200	4,400	200	200
Housing		0	-	-	61,800	(0)	(0)	-	-	-
Other Assets		<b>16,227</b>	<b>5,770</b>	<b>448</b>	<b>66,000</b>	<b>4,200</b>	<b>4,200</b>	<b>4,400</b>	<b>200</b>	<b>200</b>
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	-	-	1,000	1,271	1,271	700	720	760
Intangible Assets		<b>150</b>	-	-	<b>1,000</b>	<b>1,271</b>	<b>1,271</b>	<b>700</b>	<b>720</b>	<b>760</b>
Computer Equipment		3,765	1,490	1,273	2,000	2,928	2,928	2,800	3,250	3,250
Furniture and Office Equipment		1,948	212	77	4,120	3,100	3,100	1,150	730	500
Machinery and Equipment		1,744	996	880	840	2,195	2,195	1,425	1,350	-
Transport Assets		499	7,279	702	4,136	4,338	4,338	6,100	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>107,779</b>	<b>117,752</b>	<b>126,342</b>	<b>215,003</b>	<b>188,261</b>	<b>188,261</b>	<b>109,905</b>	<b>10,850</b>	<b>9,310</b>
<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>805,545</b>	<b>1,714,329</b>	<b>687,851</b>	<b>585,950</b>	<b>615,764</b>	<b>615,764</b>	<b>1,256,962</b>	<b>1,171,840</b>	<b>1,083,300</b>
Roads Infrastructure		341,100	281,379	244,994	576,744	360,129	360,129	(58,100)	(119,900)	(183,554)
Storm water Infrastructure		(79,022)	(135,711)	(157,358)	(188,668)	(157,358)	(157,358)	-	-	-
Electrical Infrastructure		9,094	9,259	9,250	9,259	9,250	9,250	-	-	-
Water Supply Infrastructure		(138)	(197)	(257)	(197)	(257)	(257)	-	-	-
Sanitation Infrastructure		-	-	-	-	87,231	87,231	-	-	-
Solid Waste Infrastructure		(6,886)	(6,965)	(7,043)	(7,385)	(7,043)	(7,043)	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,410	1,410	-	1,410	200	200	200	400	600
Infrastructure		<b>265,558</b>	<b>149,175</b>	<b>89,587</b>	<b>391,163</b>	<b>292,153</b>	<b>292,153</b>	<b>(57,900)</b>	<b>(119,500)</b>	<b>(182,954)</b>
Community Assets		114,065	131,192	131,818	99,692	224,486	224,486	1,268,796	1,249,796	1,230,796
Heritage Assets		18	18	18	18	18	18	17,719	17,719	17,719
Investment properties		25,298	26,105	26,825	26,105	26,825	26,825	26,825	26,825	26,825
Other Assets		327,399	1,333,109	376,774	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		595	296	213	2,090	1,184	1,184	297	717	1,177
Computer Equipment		9,270	8,635	7,840	7,135	7,968	7,968	(0)	450	900
Furniture and Office Equipment		4,950	3,884	(1,684)	4,999	5,886	5,886	(550)	(1,520)	(2,720)
Machinery and Equipment		6,346	5,685	4,278	3,253	4,373	4,373	(675)	(1,425)	(3,525)
Transport Assets		18,039	22,225	18,178	17,491	18,866	18,866	2,450	(1,222)	(4,918)
Land		34,005	34,005	34,005	34,005	34,005	34,005	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>805,545</b>	<b>1,714,329</b>	<b>687,851</b>	<b>585,950</b>	<b>615,764</b>	<b>615,764</b>	<b>1,256,962</b>	<b>1,171,840</b>	<b>1,083,300</b>
EXPENDITURE OTHER ITEMS		92,005	99,070	90,957	115,300	116,879	116,879	121,428	120,445	116,290
Depreciation	7	71,893	77,989	74,272	89,550	89,550	89,550	89,653	91,372	93,250
Repairs and Maintenance by Asset Class	3	20,112	21,081	16,686	25,750	27,329	27,329	31,775	29,073	23,040

Roads Infrastructure	9,083	10,608	5,046	16,400	11,790	11,790	10,600	10,918	11,246
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,592	1,505	788	500	3,900	3,900	4,200	4,326	4,456
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>	<b>10,675</b>	<b>12,113</b>	<b>5,834</b>	<b>16,900</b>	<b>15,690</b>	<b>15,690</b>	<b>14,800</b>	<b>15,244</b>	<b>15,701</b>
Community Facilities	1,796	4,000	3,350	3,150	3,275	3,275	8,850	4,850	850
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>1,796</b>	<b>4,000</b>	<b>3,350</b>	<b>3,150</b>	<b>3,275</b>	<b>3,275</b>	<b>8,850</b>	<b>4,850</b>	<b>850</b>
<b>Heritage Assets</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	2,451	1,702	3,916	1,000	3,414	3,414	2,500	2,575	2,652
Housing	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>	<b>2,451</b>	<b>1,702</b>	<b>3,916</b>	<b>1,000</b>	<b>3,414</b>	<b>3,414</b>	<b>2,500</b>	<b>2,575</b>	<b>2,652</b>
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Computer Equipment	262	358	262	250	250	250	700	1,700	1,700
Furniture and Office Equipment	58	30	26	100	100	100	150	200	200
Machinery and Equipment	4,870	2,877	3,298	3,750	4,000	4,000	4,175	3,886	1,300
Transport Assets	-	-	-	600	600	600	600	618	637
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>	<b>92,005</b>	<b>99,070</b>	<b>90,957</b>	<b>115,300</b>	<b>116,879</b>	<b>116,879</b>	<b>121,428</b>	<b>120,445</b>	<b>116,290</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>	55.6%	50.3%	30.5%	35.8%	55.7%	55.7%	59.9%	31.2%	33.8%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>	83.4%	75.9%	51.9%	86.1%	117.1%	117.1%	73.5%	3.7%	3.4%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>	2.5%	1.2%	2.4%	4.4%	4.4%	4.4%	2.6%	2.5%	2.2%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>	9.9%	4.7%	8.0%	17.6%	21.5%	21.5%	7.9%	2.8%	2.5%

References

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

EC442 Umzimvubu - Table A10 Basic service delivery measurement

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Household service targets</b>	1									
<b>Water:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Sanitation/sewerage:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Energy:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Refuse:</b>										
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>		-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	5	-	-	-	-	-	-	-	-	-
<b>Households receiving Free Basic Service</b>	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		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	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)	-	(1)	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies	6	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>		(169)	-	(1)	-	-	-	-	-	-

References

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

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

Description	###	2022/23	2023/24	2024/25	Current Year 2024/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Exchange revenue</b>											
<b>Service charges - Electricity</b>	0										
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenues											
Temporary Service Plant											
<b>Total Service charges - Electricity</b>											
<i>Less revenue foregone (in excess of 20 kw) per inagent households per month</i>											
<i>Less cost of free basic services (20 kw) per inagent households per month</i>											
<b>Net Service charges - Electricity</b>											
<b>Service charges - Water</b>	0										
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
<b>Total Service charges - Water</b>											
<i>Less revenue foregone (in excess of 6 kwh per inagent households per month)</i>											
<i>Less cost of free basic services (6 kwh) per inagent households per month</i>											
<b>Net Service charges - Water</b>											
<b>Service charges - Waste Water Management</b>	0										
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Removal of Waste Water											
Sanitation Charges											
Treatment of Effluent											
<b>Total Service charges - Waste Water Management</b>											
<i>Less revenue foregone (in excess of 100 litres per inagent households)</i>											
<i>Less cost of free basic services (free sanitation service to inagent households)</i>											
<b>Net service charges - waste water management</b>											
<b>Service charges - Waste Management</b>	0										
Availability Charges											
Carrier Bags											
Disposal Facilities						5	5	1	5	5	5
Refuse Bags											
Refuse Removal	1,293	1,297	1,360	1,483	1,483	1,483	973	1,483	1,483	1,483	
Skip											
Waste Bins											
<b>Total refuse removal revenue</b>	1,293	1,297	1,360	1,483	1,488	1,488	974	1,488	1,488	1,488	
<i>Less revenue foregone (in excess of one remove a week to inagent households)</i>											
<i>Less cost of free basic services (removes once a week to inagent households)</i>											
<b>Net Service charges - Waste Management</b>	1,293	1,297	1,360	1,483	1,488	1,488	974	1,488	1,488	1,488	
<b>Sales of Goods and Rendering of Services</b>											
Academics Services											
Advertisements	119	47	167	160	60	60	41	62	64	66	
Amendment Fees											
Application Fees for Land Usage	11	10	4	8	8	8	19	9	9	7	
Building Plan Approval	564	142	167	140	650	650	392	650	670	680	
Building Plan Clause Levy											
Bynes Card											
Camping Fees											
Cemetery and Burial	23	15	17	15	15	15	10	16	16	17	
Cleaning and Removal											
Clearance Certificates	28	12	19	23	23	23	6	24	25	25	
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Encroachment Fees												
Entrance Fees	(26)	(2)	2		15	15	9	16	16		17	
Escort Fees			10									
Exempted Parking												
Fire Services												
Health Services												
Housing (Bonding Services)												
Immunisation Fees												
Laboratory Services												
Legal Fees												
Library Fees												
Management Fees												
Meal and Refreshment												
Membership Fees												
Objections and Appeals												
Occupation Certificates												
Parking Fees												
Photo copies, Faxes and Telephone charges												
Removal of Restrictions	2			2	2	2		2	2		2	
Sale of Carbon Credits												
Sale of Goods	316	15	6	68	65	68	7	70	73		75	
Scrap, Waste & Other Goods												
Shared Services												
Squatter Re-allocation												
Stone and Gravel												
Street/Street Markets (Informal Traders)												
Town Planning and Servitudes	1	8										
Traffic Control												
Transport Fees												
Valuation Services												
Water Meter Protectors												
Weights/Fees												
<b>Total Sales of Goods and Rendering of Services</b>	<b>1,037</b>	<b>248</b>	<b>389</b>	<b>416</b>	<b>841</b>	<b>841</b>	<b>483</b>	<b>848</b>	<b>875</b>		<b>890</b>	
<b>Agency Services</b>												
<b>District Municipalities</b>												
Eastern Cape												
Free State												
Gauteng												
KwaZulu/Natal												
Limpopo												
Mpumalanga												
Northern Cape												
Northwest												
Western Cape												
<b>Total District Municipalities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>National</b>												
AARTU												
Department of Environmental Affairs												
<b>Total National</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Provincial</b>												
Eastern Cape	2,065	2,360	2,364	2,900	2,900	2,900	1,762	3,002	3,107		3,215	
Free State												
Gauteng												
KwaZulu/Natal												
Limpopo												
Mpumalanga												
Northern Cape												
Northwest												
Western Cape												
<b>Total Provincial</b>	<b>2,065</b>	<b>2,360</b>	<b>2,364</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>1,762</b>	<b>3,002</b>	<b>3,107</b>		<b>3,215</b>	
<b>Total Agency Services</b>	<b>2,065</b>	<b>2,360</b>	<b>2,364</b>	<b>2,900</b>	<b>2,900</b>	<b>2,900</b>	<b>1,762</b>	<b>3,002</b>	<b>3,107</b>		<b>3,215</b>	
<b>Interest - Deemed Interest</b>												
<b>Interest earned from Receivables</b>												
Affiliates/Related Parties/Associated Companies												
Electricity												
Housing												
Housing Land Sales												
Housing Selling Schemes												
Merchandising, Jobbing and Contracts												
Property Rental Debtors												
SARS												
Service Charges	587	600	539									
Sporting and Other Bodies												
Stat												
Waste Management					700	700	459	725	725		725	
Waste Water Management												
Water												
Shared Services												
<b>Total Interest earned from Receivables</b>	<b>587</b>	<b>600</b>	<b>539</b>	<b>-</b>	<b>700</b>	<b>700</b>	<b>459</b>	<b>725</b>	<b>725</b>		<b>725</b>	
<b>Interest earned from Current and Non Current Assets</b>												
Bank Accounts	330	643	473	580	580	580	326	600	621		643	
Financial Assets	8,911	9,483	10,035	10,000	10,000	10,000	5,711	10,350	10,712		11,087	
Short Term Investments and Call Accounts												
<b>Total Interest earned from Current and Non Current Assets</b>	<b>9,241</b>	<b>10,126</b>	<b>10,508</b>	<b>10,580</b>	<b>10,580</b>	<b>10,580</b>	<b>6,038</b>	<b>10,950</b>	<b>11,334</b>		<b>11,730</b>	
<b>Dividends</b>												
External Investment												
Municipal Entities												
<b>Total Dividends</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Rent on Land</b>												
Land												
Prospecting, Mining, Royalties												
Servitudes												
<b>Total Rent on Land</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Revenue from Fixed Assets</b>												
<b>Market Related</b>												
Biological Assets												
Heritage Assets	4,589	194		215	315	315	232	326	337		349	
Investment Property	192		343									
Property Plant and Equipment	4,781	184	343	215	315	315	232	326	337		349	
<b>Total Market Related</b>	<b>9,562</b>	<b>378</b>	<b>686</b>	<b>430</b>	<b>630</b>	<b>630</b>	<b>464</b>	<b>652</b>	<b>674</b>		<b>698</b>	
<b>Non-market Related</b>												
Biological Assets												
Heritage Assets												
Investment Property	1,576	4,956	5,083	7,140	7,140	7,140	1,753	4,897	4,860		5,028	
Property Plant and Equipment	1,576	4,956	5,083	7,140	7,140	7,140	1,753	4,897	4,860		5,028	
<b>Total Non-market Related</b>	<b>3,152</b>	<b>9,912</b>	<b>10,166</b>	<b>14,280</b>	<b>14,280</b>	<b>14,280</b>	<b>3,506</b>	<b>9,794</b>	<b>9,720</b>		<b>10,056</b>	
<b>Total revenue from fixed Assets</b>	<b>12,614</b>	<b>10,290</b>	<b>10,854</b>	<b>14,710</b>	<b>14,810</b>	<b>14,810</b>	<b>8,170</b>	<b>10,446</b>	<b>10,394</b>		<b>11,754</b>	
<b>Licences or Permits</b>												
Angling/Fishing												
Atmospheric Emissions												
Boat												
Dog												
Fauna and Flora												
Fishing Fees												
Game												
Health Certificates												
Hiking Trails												
Hoarding (Collecting/Storing)												
Market Porters												
Road and Transport	1,760	1,921	2,164	1,765	2,365	2,365	1,711	2,448	2,533		2,622	
Threatened and Protected Species												
Trading												
<b>Total Licences or Permits</b>	<b>1,760</b>	<b>1,921</b>	<b>2,164</b>	<b>1,765</b>	<b>2,365</b>	<b>2,365</b>	<b>1,711</b>	<b>2,448</b>	<b>2,533</b>		<b>2,622</b>	
<b>Special Rating Levies</b>												
Agricultural Properties												
Business and Commercial Properties												
Industrial Properties												
Mining Properties												
Public Benefit Organisations												
Public Service Infrastructure Properties												
Public Service Purposes Properties												
Residential Properties												
Residential Sectional Title Garages												
Sport Clubs and Fields												
Vacant Land												
<b>Total Special Rating Levies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>-</b>	
<b>Construction Contract Revenue</b>	<b>2,046</b>	<b>35,093</b>	<b>46,281</b>	<b>13,077</b>	<b>76,625</b>	<b>76,625</b>	<b>26,949</b>	<b>55,589</b>	<b>18,814</b>		<b>19,864</b>	
<b>Development Charges</b>												
<b>Operational Revenue</b>												
Administrative Handling Fees		819	820	2,163	2,163	2,163	578	1,850				
Arbor City Awards Competition												
Bad Debts Recovered												
Bontle Ka Botho Cleaning and Greening Award												
Breakages and Losses Recovered												
Bursary/Repayment			92		101	101	16					
Collection Charges												
Commission												
Discounts and Early Settlements												
Incidental Cash Surpluses												
Inspection Fees												
Insurance Refund	170											
Merchandising, Jobbing and Contracts	211	179	113	150	150	150	95	150	150		150	
Recovery, Maintenance												
Registration Fees												
Request for Information												
Sale of Property					2,000	2,000		2,000				
Sale Development Levy Refund												
Staff and Councillors Recoveries			102									
<b>Total Operational Revenue</b>	<b>382</b>	<b>998</b>	<b>1,127</b>	<b>2,313</b>	<b>4,414</b>	<b>4,414</b>	<b>888</b>	<b>3,800</b>	<b>150</b>		<b>150</b>	
<b>Non-Exchange Revenue</b>												
<b>Property Rates</b>												
Agricultural Properties					10	10	10	10	10		10	





Waste Water Management												
Water												
<b>Total Exchange</b>												
<b>Non-exchange</b>												
Non Specific Accounts												
Property Rates												
Service Charges												
<b>Total Non-exchange</b>												
<b>Total Irrecoverable Debts Written Off</b>												
<b>Operational Cost and Other Cost</b>												
<b>Operational Cost</b>												
Achievements and Awards	1,081	1,721	1,179	1,264	1,124	1,124	331	1,394	1,394	1,394	1,394	
Advertising, Publicity and Marketing	3,051	2,883	1,988	1,859	2,279	2,279	886	2,675	2,641	2,252	2,252	
Assets less than the Capitalisation Threshold												
Atmospheric Emission Licence												
Bank Charges, Facility and Card Fees	420	446	482	513	513	513	298	480	480	480	480	
Bargaining Council												
Bond Issue Amortisation Costs												
Brokers Fees												
Businesses (Employees)	624	707	426	660	660	660	189	670	680	690	690	
Cash Discount												
Cleaning Services		15	62	130	130	130	79	130	130	130	130	
Commission												
Communication	5,444	4,697	2,411	6,750	5,644	5,644	2,785	6,744	5,994	5,994	5,994	
Contribution to Provisions												
Copy Right Fees												
Cost relating to the Sale of Houses												
Courier and Delivery Services												
Deeds												
Drivers Licences and Permits	190	207	206	270	270	270	167	284	298	298	298	
Dumping Fees (District Council)												
Electroly Compliance Certificate												
Entertainment												
Entrance Fees												
Environmental Levy												
Estkom Connection Fees												
External Audit Fees	4,121	4,482	4,926	6,000	6,000	6,000	4,415	6,000	6,300	6,600	6,600	
External Computer Service	1,736	1,268	2,004	4,340	3,380	3,380	1,198	3,207	3,309	2,627	2,627	
Fines and Penalties		704										
Freight Handling Fees												
Freight Services												
Full Time Union Representative												
Hire Charges	7,574	10,360	4,698	6,061	6,351	6,351	1,185	7,571	7,877	6,749	6,749	
Honoraria (Voluntary Workers)												
Indigent Relief	6,012	4,037	6,791	7,420	7,420	7,420	3,178	7,660	7,948	8,227	8,227	
Insurance Underwriting	5,772	4,305	4,617	5,000	5,000	5,000	3,246	4,800	4,800	4,800	4,800	
Capitalisation of Well Fuel Costs (Credit Account)												
Land Alienation Costs												
Leasernships and Internships												
Levese Pad - Water Resource Management Charges	520	374	337	500	500	500	251	500	500	500	500	

Licences	85	130	150	200	200	200	74	200	200	200
Management Fee										
Municipal Services	6,213	6,473	5,257	6,000	6,000	6,000	2,304	5,500	5,665	5,833
Office Decorations										
Parking Fees										
Permits										
Personal Agency Fees (Personal Recruitment Costs)										
Printing, Publications and Books	838	563	749	790	870	870	537	1,150	1,020	1,020
Professional Bodies, Membership and Subscription	1,820	1,205	1,216	2,598	2,598	2,598	1,253	2,212	3,319	3,311
Registration Fees	5,761	4,111	3,143	5,102	5,777	5,777	2,165	5,474	6,086	5,897
Remuneration to Section 75 Committee Members										
Repayment of Forfeited Deposits										
Reinvestment Cost	7	4	12	100	100	100	56	100	100	100
Rewards Incentives										
Road Worthy Test										
Samples and Specimens										
Search Fees										
Seating Allowance for Traditional Leaders	46	76	47	135	135	135	31	135	135	135
Services and Land Surveys										
Signage	429	209		30	30	30	28	50	51	53
Skills Development Fund Levy	930	959	1,012	1,889	1,889	1,889	706	1,415	1,459	1,506
Small Differences Tolerances										
Storage of Assets and Goods		2,348	1,850							
Storage of Files (Archiving)										
Supplier Development Programme										
System Access and Information Fees										
Taking over Contractual Obligations										
Toll Gate Fees										
Transport Provided as Part of Departmental Activities	1,499	1,914	1,822	1,456	1,761	1,761	58	1,970	1,980	1,990
Travel Agency and Visas	788	785	770	1,116	1,156	1,156	457	1,216	1,219	1,222
Travel and Subsistence	8,111	8,072	8,952	10,406	10,085	10,085	5,592	11,531	11,496	11,651
Uniform and Protective Clothing	3,212	1,807	1,848	599	2,349	2,349	231	2,750	3,498	365
Vehicle Tracking	550	1,075	535	1,080	780	780	592	780	780	780
Ward Committees	4,695	4,651	4,614	5,699	5,359	5,359	3,544	5,400	5,400	5,400
Warranties and Guarantees										
Wet Fuel	6,430	5,415	4,435	3,810	4,500	4,500	2,189	4,600	4,930	3,761
Witness Fees	1,115	139	606	530	640	640	640	650	660	670
Workmen's Compensation Fund										
<b>Total Operational Cost</b>	<b>79,955</b>	<b>75,989</b>	<b>87,145</b>	<b>82,108</b>	<b>83,311</b>	<b>83,311</b>	<b>38,919</b>	<b>87,278</b>	<b>90,151</b>	<b>84,339</b>
<b>Operating Leases</b>										
Biological Assets										
Community Assets										
Computer Equipment										
Furniture and Office Equipment	285	241	484	568	568	568	123	600	600	600
Heritage Assets										
Infrastructure										
Intangible Assets										
Investment Properties										
Land										
Libraries										
Machinery and Equipment	23	24								
Other Assets		580	565	599	1,099	1,099	787	1,099	1,099	1,099
Transport Assets										
Zoo, Marine and Non-biological Animals										
<b>Total Operational Leases</b>	<b>308</b>	<b>845</b>	<b>1,049</b>	<b>1,167</b>	<b>1,667</b>	<b>1,667</b>	<b>910</b>	<b>1,899</b>	<b>1,899</b>	<b>1,899</b>
<b>Discontinued Operations</b>										
<b>Statutory Payments other than Income Taxes</b>										
<b>Total Operational Cost and Other Cost</b>	<b>79,362</b>	<b>76,814</b>	<b>88,194</b>	<b>83,275</b>	<b>84,978</b>	<b>84,978</b>	<b>38,929</b>	<b>88,959</b>	<b>91,851</b>	<b>86,038</b>
<b>Disposal of Fixed and Intangible Assets</b>										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment	(2,531)	18,382	11,773							
<b>Total Disposal of Fixed and Intangible Assets</b>	<b>(2,531)</b>	<b>18,382</b>	<b>11,773</b>							
<b>Other Losses</b>										
Inventory										
Decrease in net-realizable Value										
<b>Total Inventory</b>										
<b>Water Losses</b>										
<b>Apparent Losses</b>										
Customer Meter inaccuracies										
Unauthorized Consumption										
<b>Total Apparent Losses</b>										
<b>Data Transfer and Management Errors</b>										
<b>Real Losses</b>										
Leakage and Overflows at Storage Tanks/Reservoirs										
Leakage on Service Connections up to the point of Customer Meter										
Leakage on Transmission and Distribution Mains										
<b>Total Real Losses</b>										
Unrecoverable Annual Real Losses										
<b>Total Water Losses</b>										
<b>Fair Value Adjustment</b>										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards	19									
Medical										
Pension Funds										
<b>Total Actuarial Assessments</b>	<b>19</b>									
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property										
Investments										
Living resources										
<b>Total Fair Value Adjustment</b>	<b>19</b>									
<b>Foreign Exchange</b>										
<b>Discontinued Operations and Disposals of Non-current Assets</b>										
<b>Contributions to Provisions for landfill sites</b>										
<b>Total Other Losses</b>	<b>19</b>									
<b>Total Expenditure</b>	<b>402,434</b>	<b>489,536</b>	<b>457,101</b>	<b>492,823</b>	<b>518,127</b>	<b>518,127</b>	<b>261,212</b>	<b>511,870</b>	<b>461,165</b>	<b>418,936</b>
<b>Transfers and subsidies - capital (monetary allocations)</b>	<b>(41,524)</b>	<b>(90,541)</b>	<b>(3,510)</b>	<b>(41,888)</b>	<b>(30,848)</b>	<b>(30,848)</b>	<b>(30,648)</b>	<b>128,539</b>	<b>(57,375)</b>	<b>(53,302)</b>
Departmental Agencies and Accounts										
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government	52,675	77,434	90,774	83,944	114,284	114,284	(45,793)	57,796	64,050	66,037
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments	20,434			61,800	0	0				
Public Corporations										
<b>Total Transfers and subsidies - capital (monetary allocations)</b>	<b>73,109</b>	<b>77,434</b>	<b>90,774</b>	<b>145,744</b>	<b>114,284</b>	<b>114,284</b>	<b>(45,793)</b>	<b>57,796</b>	<b>64,050</b>	<b>66,037</b>
<b>Transfers and subsidies - capital (in-kind)</b>										
Departmental Agencies and Accounts		12,560								
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
Local Municipalities										
National Government										
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Governments										
Public Corporations										
<b>Total Transfers and subsidies - capital (in-kind)</b>		<b>12,560</b>								
<b>Surplus/(Deficit) after capital transfers and contributions</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
<b>Income Tax</b>										
Continuing Operations										
Discontinued Operations										
<b>Total Income Tax</b>										
<b>Surplus/(Deficit) after income tax</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Share of Surplus/Deficit attributable to Joint Venture										
Share of Surplus/Deficit attributable to Minorities										
<b>Surplus/(Deficit) attributable to municipality</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
Share of Surplus/Deficit attributable to Associate										
Intercompany/Parent/subsidiary Transactions										
<b>Surplus/(Deficit) for the year</b>	<b>31,586</b>	<b>(547)</b>	<b>87,264</b>	<b>103,858</b>	<b>83,636</b>	<b>83,636</b>	<b>82,746</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>
<b>Repairs and maintenance by expenditure item</b>										
Employee related costs							(762)			
Inventory Consumed (Project Maintenance)				1,400	1,430			1,500		1,591
Contracted Services	20,112	17,725	16,886	24,350	25,299	25,299		29,675	26,910	20,812
Operational Costs		3,356			600			600		290
<b>Total repairs and maintenance expenditure</b>	<b>20,112</b>	<b>21,081</b>	<b>16,886</b>	<b>25,750</b>	<b>27,229</b>	<b>27,229</b>	<b>(952)</b>	<b>31,175</b>	<b>28,955</b>	<b>22,404</b>

References

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

4. Expenditure to meet any 'unfunded obligations'

5. This total must agree with the total on SA22, but excluding country'

6. include a note for each revenue item that is affected by 'revenue leakage'

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

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA3A.

EC442 Umzimvubu - Supporting Table SAZ 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
<b>R thousand</b>	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	1,488	-	-	-	-	-	-	-	1,488
Sale of Goods and Rendering of Services		62	16	16	739	-	-	16	-	-	-	-	-	-	-	-	848
Agency services		-	-	-	-	-	-	3,002	-	-	-	-	-	-	-	-	3,002
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	725	-	-	-	-	-	-	-	725
Interest earned from Current and Non Current Assets		-	10,950	-	-	-	-	-	-	-	-	-	-	-	-	-	10,950
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4,647	-	50	326	-	-	-	-	-	-	-	-	-	-	5,023
Licence and permits		-	-	-	-	-	-	2,448	-	-	-	-	-	-	-	-	2,448
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	47,150	-	-	-	-	-	-	-	-	-	-	-	47,150
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	150	-	3,650	-	-	-	-	-	-	-	-	-	-	-	3,800
<b>Non-Exchange Revenue</b>																	
Property rates		-	72,175	-	-	-	-	-	-	-	-	-	-	-	-	-	72,175
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	2,618	-	-	-	-	-	-	-	-	2,618
Licences or permits		-	-	-	-	-	207	-	-	-	-	-	-	-	-	-	207
Transfer and subsidies - Operational		-	283,659	400	-	-	-	-	4,098	-	-	-	-	-	-	-	288,157
Interest		-	7,452	-	-	-	-	-	-	-	-	-	-	-	-	-	7,452
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	13
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contribution)</b>		<b>62</b>	<b>379,062</b>	<b>416</b>	<b>51,890</b>	<b>326</b>	<b>207</b>	<b>8,083</b>	<b>6,310</b>	-	-	-	-	-	-	-	<b>446,056</b>
<b>Expenditure</b>																	
Employee related costs		16,927	17,534	14,838	13,090	0	7,508	24,965	16,690	-	-	-	-	-	-	-	111,553
Remuneration of councillors		26,279	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,279
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		-	4,500	830	1,500	-	-	1,267	3,250	-	-	-	-	-	-	-	11,347
Debt impairment		-	7,218	-	-	-	-	-	148	-	-	-	-	-	-	-	7,366
Depreciation, amortisation and impairment		-	3,200	3,203	60,750	-	-	500	22,000	-	-	-	-	-	-	-	89,653
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		12,509	18,207	4,432	65,700	-	1,030	33,332	16,603	-	-	-	-	-	-	-	151,814
Transfers and subsidies		1,345	-	2,160	-	-	10,585	1,050	1,313	-	-	-	-	-	-	-	16,453
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		31,712	21,287	16,349	10,090	-	2,478	3,584	3,469	-	-	-	-	-	-	-	88,969
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>88,772</b>	<b>71,946</b>	<b>41,812</b>	<b>131,130</b>	<b>0</b>	<b>21,601</b>	<b>64,699</b>	<b>63,473</b>	-	-	-	-	-	-	-	<b>503,434</b>
<b>Surplus/(Deficit)</b>		<b>(88,710)</b>	<b>307,115</b>	<b>(41,396)</b>	<b>(89,240)</b>	<b>326</b>	<b>(21,394)</b>	<b>(56,616)</b>	<b>(57,163)</b>	-	-	-	-	-	-	-	<b>(57,378)</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	57,796	-	-	-	-	-	-	-	-	-	-	-	57,796
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers</b>		<b>(88,710)</b>	<b>307,115</b>	<b>(41,396)</b>	<b>(41,744)</b>	<b>326</b>	<b>(21,394)</b>	<b>(56,616)</b>	<b>(57,163)</b>	-	-	-	-	-	-	-	<b>418</b>

1. Departmental columns to be based on municipal organisation structure

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

Description	R thousand	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome
<b>ASSETS</b>											
<b>Current Assets</b>											
<b>Cash and Cash Equivalents</b>											
Call Deposits and Investments		75,800	60,437	71,721	60,437	71,721	71,721	112,240	-	-	-
Cash at Bank		3,305	5,873	19,470	83,273	42,964	42,964	80,439	123,932	223,982	389,242
Cash on Hand		(0)	(0)	0	0	0	0	12	-	-	-
<b>Total Cash and Cash Equivalents</b>		<b>79,105</b>	<b>66,310</b>	<b>91,190</b>	<b>143,710</b>	<b>114,685</b>	<b>114,685</b>	<b>192,691</b>	<b>123,932</b>	<b>223,982</b>	<b>389,242</b>
<b>Short term Investments</b>											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
<b>Trade and other receivables from exchange transactions</b>											
Electricity		-	-	-	-	-	-	-	42,213	58,912	69,536
Waste Management		9,525	6,106	7,309	4,219	8,127	8,127	8,209	148	148	148
Waste Water Management		-	-	-	222	222	222	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		4,476	7,187	7,248	1,599	7,349	7,349	6,886	-	(0)	(0)
VAT Receivable Input Tax Accrued		4,270	4,818	4,079	21,414	10,645	10,645	589	(36,718)	(53,417)	(64,041)
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>18,271</b>	<b>18,111</b>	<b>18,636</b>	<b>27,454</b>	<b>26,344</b>	<b>26,344</b>	<b>15,684</b>	<b>5,643</b>	<b>5,643</b>	<b>5,643</b>
<b>Less: Impairment for debt</b>											
Impairment for Electricity		(165)	(165)	(165)	(165)	(165)	(165)	(165)	-	-	-
Impairment for Waste Management		(7,833)	(4,085)	(5,231)	(4,323)	(5,349)	(5,349)	(5,231)	(148)	(148)	(148)
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(5,423)	(5,467)	(4,689)	(1,136)	(4,689)	(4,689)	(4,689)	-	-	-
<b>Total Less: Impairment for debt</b>		<b>(13,421)</b>	<b>(9,717)</b>	<b>(10,085)</b>	<b>(5,624)</b>	<b>(10,204)</b>	<b>(10,204)</b>	<b>(10,085)</b>	<b>(148)</b>	<b>(148)</b>	<b>(148)</b>
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>4,850</b>	<b>8,394</b>	<b>8,551</b>	<b>21,830</b>	<b>16,140</b>	<b>16,140</b>	<b>5,599</b>	<b>5,495</b>	<b>5,495</b>	<b>5,495</b>
<b>Receivables from non-exchange transactions</b>											
<b>Property rates</b>											
Agricultural Properties		-	-	5	-	15	15	12	1	1	1
Business and Commercial Properties		23,200	21,462	25,156	18,292	23,557	23,557	27,266	751	751	751
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		44	54	61	54	61	61	67	(54,000)	(114,000)	(174,000)
Public Service Purposes Properties		11,119	10,492	11,795	19,250	16,174	16,174	61,657	60,000	120,000	180,000
Residential Properties		6,390	6,051	9,759	7,968	17,221	17,221	11,170	7,779	15,492	23,474
Residential Sectional Title Garages		-	1,614	(246)	1,614	(246)	(246)	(246)	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		1,167	1,622	3,045	2,691	3,156	3,156	3,697	138	138	138
Property Rates General		-	-	-	-	-	-	-	-	-	-
<b>Gross: Property rates</b>		<b>41,919</b>	<b>41,294</b>	<b>49,576</b>	<b>49,868</b>	<b>59,938</b>	<b>59,938</b>	<b>103,623</b>	<b>14,669</b>	<b>22,882</b>	<b>30,365</b>
Less: Impairment of Property rates		(29,842)	(28,439)	(36,858)	(41,964)	(42,158)	(42,158)	(36,858)	(7,218)	(7,218)	(7,218)
<b>Net Property rates</b>		<b>12,077</b>	<b>12,856</b>	<b>12,718</b>	<b>7,904</b>	<b>17,780</b>	<b>17,780</b>	<b>66,765</b>	<b>7,452</b>	<b>15,165</b>	<b>23,148</b>
Other receivables from non-exchange transactions		11,868	10,929	11,903	10,929	11,903	11,903	11,012	19,271	19,271	19,271
Less: Impairment for other receivables from non-exchange transactions		(1,565)	(9,026)	(10,413)	(9,026)	(10,413)	(10,413)	(10,413)	-	-	-
<b>Net other receivables from non-exchange transactions</b>		<b>10,303</b>	<b>1,904</b>	<b>1,490</b>	<b>1,904</b>	<b>1,490</b>	<b>1,490</b>	<b>600</b>	<b>19,271</b>	<b>19,271</b>	<b>19,271</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>22,380</b>	<b>14,759</b>	<b>14,208</b>	<b>9,807</b>	<b>19,271</b>	<b>19,271</b>	<b>67,364</b>	<b>26,723</b>	<b>34,436</b>	<b>42,419</b>
<b>Current Portion of Non-current Receivables</b>											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
<b>Total Current Portion of Non-current Receivables</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Inventory</b>											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		375	1,405	1,071	1,405	1,071	1,071	1,256	15,630	15,630	15,630
Finished Goods		153	153	179	153	179	179	208	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		2,341	2,341	14,379	2,341	14,379	14,379	14,379	-	-	-
Materials and Supplies		-	0	-	-	-	-	778	-	0	-
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
<b>Total Inventory</b>		<b>2,869</b>	<b>3,899</b>	<b>15,630</b>	<b>3,899</b>	<b>15,630</b>	<b>15,630</b>	<b>16,621</b>	<b>15,630</b>	<b>15,630</b>	<b>15,630</b>
<b>VAT Receivable</b>											
Input Tax Capital		5,280	1,692	1,692	(62,511)	29,736	29,736	2,542	(14,335)	(15,751)	(16,965)
Input Tax General		1,702	1,832	1,832	12,672	(21,262)	(21,262)	2,747	61,349	81,968	95,400
VAT Control (Receivable)		(0)	2,112	736	2,468	(55,174)	(55,174)	14,345	(42,051)	(61,051)	(73,084)
<b>Total VAT Receivable</b>		<b>6,982</b>	<b>5,636</b>	<b>4,260</b>	<b>(47,371)</b>	<b>(46,700)</b>	<b>(46,700)</b>	<b>19,635</b>	<b>4,963</b>	<b>5,157</b>	<b>5,351</b>
<b>Other current assets</b>											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		-	-	-	1,965	-	-	-	523	523	523
Deposits		(0)	(6)	(19)	(6)	(19)	(19)	(19)	-	-	-
Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		18,474	21,212	23,837	21,212	23,837	23,837	23,837	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
<b>Total Other current assets</b>		<b>18,474</b>	<b>21,206</b>	<b>23,818</b>	<b>23,171</b>	<b>23,818</b>	<b>23,818</b>	<b>23,818</b>	<b>523</b>	<b>523</b>	<b>523</b>
<b>Total Current Assets</b>		<b>134,660</b>	<b>120,205</b>	<b>157,657</b>	<b>155,046</b>	<b>142,843</b>	<b>142,843</b>	<b>325,727</b>	<b>177,265</b>	<b>285,222</b>	<b>458,659</b>
<b>Non-current Assets</b>											
<b>Investments</b>											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Investment Property</b>										
Investment Property at Cost / Fair Value	25,298	26,105	26,825	26,105	26,825	26,825	26,825	26,825	26,825	26,825
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Investment Property</b>	<b>25,298</b>	<b>26,105</b>	<b>26,825</b>	<b>26,105</b>	<b>26,825</b>	<b>26,825</b>	<b>26,825</b>	<b>26,825</b>	<b>26,825</b>	<b>26,825</b>
<b>Property, Plant and Equipment</b>										
Property, Plant and Equipment at Cost / Revaluation	2,235,209	2,205,251	2,119,648	2,147,639	1,886,876	1,886,876	1,879,156	1,301,371	1,306,901	1,310,851
Leases recognised as Property, Plant and Equipment	(1,265)	(1,265)	-	(1,265)	-	-	-	-	-	-
Less: Accumulated Depreciation	(1,422,794)	(1,419,231)	(1,394,446)	(1,509,183)	(1,255,424)	(1,255,424)	(1,227,162)	(89,250)	(180,322)	(273,272)
Less: Accumulated Impairment	(31,526)	(59,453)	(64,406)	(79,453)	(43,715)	(43,715)	(43,715)	-	-	-
<b>Total Property, Plant and Equipment</b>	<b>779,634</b>	<b>725,302</b>	<b>666,795</b>	<b>557,738</b>	<b>587,737</b>	<b>587,737</b>	<b>608,279</b>	<b>1,212,121</b>	<b>1,126,578</b>	<b>1,037,579</b>
<b>Construction Work-in-progress</b>										
Acquisitions	64,093	104,853	122,994	201,107	172,389	172,389	77,008	95,630	4,600	4,600
Opening Balance	138,184	198,149	303,002	560,213	400,227	400,227	400,227	-	95,630	100,230
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	(25,770)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Construction Work-in-progress</b>	<b>202,277</b>	<b>303,002</b>	<b>400,227</b>	<b>761,320</b>	<b>572,616</b>	<b>572,616</b>	<b>477,234</b>	<b>95,630</b>	<b>100,230</b>	<b>104,830</b>
<b>Biological Assets</b>										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Biological Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living resources</b>										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Living resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>										
Heritage Assets at Cost / Revaluation	18	18	18	18	18	18	18	17,719	17,719	17,719
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Heritage Assets</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17,719</b>	<b>17,719</b>	<b>17,719</b>
<b>Intangible Assets</b>										
Heritage Assets at Cost / Revaluation	3,047	1,212	675	3,606	1,946	1,946	1,027	700	1,420	2,180
Less: Accumulated Amortisation	(2,452)	(917)	(462)	(1,517)	(762)	(762)	(471)	(403)	(703)	(1,003)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Intangible Assets</b>	<b>595</b>	<b>296</b>	<b>213</b>	<b>2,090</b>	<b>1,184</b>	<b>1,184</b>	<b>557</b>	<b>297</b>	<b>717</b>	<b>1,177</b>
<b>Trade and other receivables from exchange transactions</b>										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and other Receivables from Exchange Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-current Receivables from Non-exchange Transactions</b>										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
<b>Total Non-current Receivables from Non-exchange Transactions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current assets</b>										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsiidiary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Non-current Assets</b>	<b>1,007,823</b>	<b>1,054,723</b>	<b>1,088,077</b>	<b>1,347,271</b>	<b>1,188,379</b>	<b>1,188,379</b>	<b>1,112,913</b>	<b>1,352,592</b>	<b>1,272,070</b>	<b>1,188,130</b>
<b>TOTAL ASSETS</b>	<b>1,142,483</b>	<b>1,174,928</b>	<b>1,245,734</b>	<b>1,502,317</b>	<b>1,331,222</b>	<b>1,331,222</b>	<b>1,438,640</b>	<b>1,529,857</b>	<b>1,557,292</b>	<b>1,646,789</b>
<b>Liabilities</b>										
<b>Current Liabilities</b>										
<b>Bank Overdraft</b>										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
<b>Total Bank Overdraft</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Financial Liabilities</b>										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Consumer Deposits</b>										
Building Plans	-	-	-	-	-	-	-	217	217	217
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	162	176	217	176	217	217	254	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
<b>Total Consumer Deposits</b>	<b>162</b>	<b>176</b>	<b>217</b>	<b>176</b>	<b>217</b>	<b>217</b>	<b>254</b>	<b>217</b>	<b>217</b>	<b>217</b>

<b>Trade and Other Payable Exchange Transactions</b>										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	3,304	6,662	6,462	6,662	6,462	6,462	5,042	-	-	-
Affiliates, Related Parties and Associated Companies	-	-	-	-	-	-	-	-	-	-
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	2,572	2,591	2,892	3,061	3,295	3,295	2,892	5,924	12,118	18,607
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	0	(10)	(15)	2,417	573	573	(15)	(7,601)	(15,548)	(23,874)
Deferred Revenue	-	-	-	-	-	-	(2,178)	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	255	255	255	255	255	255	255	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	6,763	6,763	6,763	6,763	6,763	6,763	6,763	-	-	-
Long Service Award	-	-	-	(12)	787	787	-	825	1,688	2,593
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	(1,382)	(1,739)	(1,739)	-	839	1,716	2,635
Payables and Accruals	35,508	44,949	33,728	51,511	62,146	62,146	(7,186)	(53,470)	(58,070)	(62,670)
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	4,169	12,100	13,788	2,913	(14,930)	(14,930)	17,774	95,630	100,230	104,830
Standby	-	-	-	(1,562)	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	(51)	252	292	252	292	292	292	-	-	-
Water Inventory Bulk Purchases	5,406	5,406	5,406	5,406	5,406	5,406	5,446	-	-	-
VAT Payables Output Tax Accrual	10,983	1,115	1,271	12,174	1,449	1,449	1,470	16	(373)	(761)
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(475)	(936)	(1,085)	(936)	(1,085)	(1,085)	(1,085)	-	-	-
<b>Total Trade and Other Payable Exchange Transactions</b>	<b>68,434</b>	<b>79,146</b>	<b>69,757</b>	<b>87,521</b>	<b>69,674</b>	<b>69,674</b>	<b>29,470</b>	<b>42,162</b>	<b>41,781</b>	<b>41,360</b>
<b>Trade and Other Payable Non-exchange Transactions</b>										
<b>Transfers and Subsidies Payable</b>										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	3,700	-	-	(744)	300	300	-	-	0	(0)
<b>Total Transfers and Subsidies Payable</b>	<b>3,700</b>	<b>-</b>	<b>-</b>	<b>(744)</b>	<b>300</b>	<b>300</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>
<b>Transfers and Subsidies Unspent</b>										
Capital	(5,369)	(5,466)	(0)	(4,666)	400	400	61,496	400	800	1,200
Operational	5,368	16,950	491	16,030	91	91	2,934	(400)	(800)	(1,200)
<b>Total Transfers and Subsidies Unspent</b>	<b>(1)</b>	<b>11,485</b>	<b>491</b>	<b>11,365</b>	<b>491</b>	<b>491</b>	<b>64,430</b>	<b>0</b>	<b>0</b>	<b>0</b>
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Trade and Other Payable Non-exchange Transactions</b>	<b>3,699</b>	<b>11,485</b>	<b>491</b>	<b>10,621</b>	<b>791</b>	<b>791</b>	<b>64,430</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Provision</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	801	771	921	790	921	921	(2,883)	4,448	4,448	4,448
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	2,160	2,586	3,057	2,586	3,057	3,057	2,020	-	-	-
Litigation	46	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
<b>Total Provision</b>	<b>3,007</b>	<b>3,357</b>	<b>3,978</b>	<b>3,376</b>	<b>3,978</b>	<b>3,978</b>	<b>(863)</b>	<b>4,448</b>	<b>4,448</b>	<b>4,448</b>
<b>VAT Payable</b>										
VAT Payable: Output Tax	124	4,915	7,321	190	7,365	7,365	7,340	300	523	747
VAT Payable: VAT Control	16	10,270	10,270	16	10,270	10,270	10,270	126	291	456
<b>Total VAT Payable</b>	<b>140</b>	<b>15,185</b>	<b>17,591</b>	<b>207</b>	<b>17,636</b>	<b>17,636</b>	<b>17,610</b>	<b>426</b>	<b>815</b>	<b>1,203</b>
<b>Other current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	713	446	470	466	470	470	177	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>713</b>	<b>446</b>	<b>470</b>	<b>466</b>	<b>470</b>	<b>470</b>	<b>177</b>	<b>-</b>	<b>-</b>	<b>-</b>
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other current liabilities</b>	<b>713</b>	<b>446</b>	<b>470</b>	<b>466</b>	<b>470</b>	<b>470</b>	<b>177</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Current Liabilities</b>	<b>76,155</b>	<b>109,794</b>	<b>92,504</b>	<b>102,366</b>	<b>92,765</b>	<b>92,765</b>	<b>111,078</b>	<b>47,254</b>	<b>47,241</b>	<b>47,228</b>
<b>Non-current Liabilities</b>										
<b>Financial Liabilities</b>										
<b>Borrowings</b>										
Amnity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-amnity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
<b>Total Borrowings</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
<b>Total Financial Liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	6,338	9,177	9,549	9,177	9,549	9,549	9,549	12,430	12,430	12,430
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
<b>Total Provisions</b>	<b>6,338</b>	<b>9,177</b>	<b>9,549</b>	<b>9,177</b>	<b>9,549</b>	<b>9,549</b>	<b>9,549</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>
<b>Long term Trade and other Payables</b>										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
<b>Total Long term Trade and other Payables</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other non-current liabilities</b>										
<b>Employee Benefits</b>										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	2,193	2,477	2,881	2,477	2,881	2,881	2,881	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
<b>Total Employee Benefits</b>	<b>2,193</b>	<b>2,477</b>	<b>2,881</b>	<b>2,477</b>	<b>2,881</b>	<b>2,881</b>	<b>2,881</b>	<b>-</b>	<b>-</b>	<b>-</b>

Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other non-current liabilities</b>	<b>2,193</b>	<b>2,477</b>	<b>2,881</b>	<b>2,477</b>	<b>2,881</b>	<b>2,881</b>	<b>2,881</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total non current liabilities</b>	<b>8,531</b>	<b>11,654</b>	<b>12,430</b>	<b>11,654</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>	<b>12,430</b>
<b>TOTAL LIABILITIES</b>	<b>84,686</b>	<b>121,449</b>	<b>104,935</b>	<b>114,020</b>	<b>105,196</b>	<b>105,196</b>	<b>123,509</b>	<b>59,684</b>	<b>59,671</b>	<b>59,658</b>
<b>CHANGES IN NET ASSETS</b>	<b>1,057,797</b>	<b>1,053,480</b>	<b>1,140,799</b>	<b>1,388,297</b>	<b>1,226,026</b>	<b>1,226,026</b>	<b>1,315,131</b>	<b>1,470,173</b>	<b>1,497,621</b>	<b>1,587,131</b>
<b>COMMUNITY WEALTH/EQUITY</b>										
<b>Accumulated Surplus/(Deficit)</b>										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	-	-	-	-	-	-	-	-	-	-
Depreciation Offsets	-	-	-	-	-	-	-	-	-	-
Opening Balance	993,777	1,020,013	1,016,733	1,247,686	1,102,030	1,102,030	1,100,439	1,428,680	1,445,800	1,467,172
Transfers to/from operating revenue and expenditure	31,586	(547)	79,144	103,858	83,636	83,636	108,218	421	10,748	78,886
Transfers to/from Reserves	(2,200)	(2,739)	(3,607)	-	-	-	-	-	-	-
<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,023,163</b>	<b>1,016,727</b>	<b>1,092,269</b>	<b>1,351,544</b>	<b>1,185,666</b>	<b>1,185,666</b>	<b>1,208,657</b>	<b>1,429,100</b>	<b>1,456,548</b>	<b>1,546,058</b>
<b>Reserves and Funds</b>										
Capital Replacement Reserve	34,013	36,753	40,360	36,753	40,360	40,360	40,360	41,073	41,073	41,073
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	-	-	-	-	-	-	-	-	-	-
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	-	-	-	-	-	-	-	-	-	-
Revaluation Reserve	-	-	-	-	-	-	-	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
<b>Total Reserves and Funds</b>	<b>34,013</b>	<b>36,753</b>	<b>40,360</b>	<b>36,753</b>	<b>40,360</b>	<b>40,360</b>	<b>40,360</b>	<b>41,073</b>	<b>41,073</b>	<b>41,073</b>
<b>Other</b>										
<b>Equity</b>										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
<b>Total Equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Non-controlling Interest</b>										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
<b>Total Non-controlling Interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
<b>Total Other</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	<b>1,057,176</b>	<b>1,053,480</b>	<b>1,132,629</b>	<b>1,388,297</b>	<b>1,226,026</b>	<b>1,226,026</b>	<b>1,249,017</b>	<b>1,470,173</b>	<b>1,497,621</b>	<b>1,587,131</b>

**References**

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

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

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
R thousand												
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	-	-	-	-	-	-	-	-	-

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

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

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Employee related costs				89,977	91,909	98,667	106,006	106,494	106,494	111,553	116,578	122,112
Remuneration of councillors				22,743	23,558	24,539	25,563	25,088	25,088	26,279	27,504	28,810
Bulk purchases - electricity				-	-	-	-	-	-	-	-	-
Inventory consumed				10,016	6,501	6,472	10,494	11,316	11,316	11,347	12,102	7,241
Debt impairment				5,159	9,660	10,025	5,419	5,419	-	7,366	-	-
Depreciation and amortisation				71,893	77,989	74,272	89,550	89,550	89,550	89,653	91,372	93,250
Interest				1,038	2,310	2,119	-	-	-	-	-	-
Contracted services				94,143	131,187	130,618	115,420	177,811	177,811	160,250	105,079	64,899
Transfers and subsidies				25,007	18,700	22,455	17,096	17,482	17,482	16,453	17,279	16,187
Irrecoverable debts written off				-	-	-	-	-	-	-	-	-
Operational costs				79,362	76,814	68,194	83,275	84,978	84,978	88,969	91,851	86,038
Other losses				19	-	-	-	-	-	-	-	-
Disposal of fixed and intangible assets				(2,631)	18,582	11,773	-	-	-	-	-	-
<b>Allocations to other priorities</b>												
<b>Total Expenditure</b>			1	<b>396,726</b>	<b>457,210</b>	<b>449,134</b>	<b>452,823</b>	<b>518,138</b>	<b>512,719</b>	<b>511,870</b>	<b>461,765</b>	<b>418,537</b>

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

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

Strategic Objective	MTDP Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
To provide access to improved, sustainable and modernised infrastructure to the community	Basic Service delivery			-	-	-	-	-	-	109,905	10,850	9,310
Allocations to other priorities			3									
<b>Total Capital Expenditure</b>			1	-	-	-	-	-	-	109,905	10,850	9,310

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

EC442 Umzimvubu - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Vote 1 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Transformers & Meter boxes for Households	Number	261.00	414.00	1002.00				8439000.00	18814000.00	19664000.00
<b>Sub-function 2 - (name)</b>										
Construction & Completion of Community Halls.	Number	3.00	5.00	4.00				19200000.00	21000000.00	21000000.00
<b>Access Roads Rehabilitation</b>										
Kilometres of unsurfaced road network rehabilitated	Number	40.40	141.7	64.20				34500000.00	36000000.00	38000000.00
<b>PMU</b>										
<b>Construction of bridges</b>										
Number of bridges constructed	Number	1.00	2.00	0.00				23033000.00	0.00	0.00
<b>Construction of Human Settlement projects</b>										
Number of constructed & completed housing units	Number	56.00	188.00	198.00				47350000.00	0.00	0.00
<b>Local Economic Development</b>										
Ntiszwa Tourism Development Site										
construction & completion of Ntiszwa Hiking Trail	Number	0.00	1 milestone	3 milestones				2500000.00	3100000.00	3100000.00
<b>Ntenetyana Dam Campsite development</b>										
construction & completion of Ntenetyana Dam	Number	0.00	1 milestone	2 milestones				1000000.00	1500000.00	1500000.00
<b>Crop Production Improvement Programme- Grain</b>										
375ha planted with yellow maize	Number	250.00	375.00	375.00				7500000.00	8357000.00	8357000.00
<b>Sector Specific Incubation Programmes: Fashion</b>										
SMME's enrolled under Mentorship Programme	Number	30.00	30.00	30.00				1500000.00	2000000.00	2000000.00
<b>Budget &amp; Treasury Office</b>										
<b>Provision of free basic services.</b>										
Number of indigent beneficiaries subsidised	Number	5432.00	1027.00	2512.00				6624800.00	6855800.00	7095800.00
<b>Debt Collection</b>										
Amount of revenue collected from consumer	Number	R67 600 123.36	52,048,155.8	R544 985 142.00				517500.00	535600.00	554360.00
<b>Improvement in audit opinion expressed on</b>										
Unqualified Audit with no matters of emphasis	Number	Unqualified with	Unqualified with	Unqualified with				0.00	0.00	0.00
<b>Payment of creditors</b>										
100% Creditors paid within 30 days of receipt of a	Percentage	1.00	1.00	1.00						
<b>Corporate Services</b>										
Schools IT Access	Number	1.00	1.00	1.00				R 1 500 000.00		
Two best performing schools receiving free wifi										
<b>External bursary provision</b>										
External Student subsidised with bursary with	Number	10.00	10.00	10.00				605000.00	665000.00	732050.00
<b>Career Pathing</b>										
Career exhibition program provided to grade 12	Number	0.00	0.00	1.00				1980000.00	2100000.00	2300000.00
<b>Special Programmes and Communication</b>										
Presidential Hotline Complaints	Percentage	1.00	1.00	1.00				0.00	0.00	0.00
100% complaints responded to										
Communication Plan Review	Number	1.00	1.00	1.00				200000.00	200000.00	200000.00
Coordinate an Annual Communication Plan Review										
<b>Office of the Municipal Manager</b>										
TDP Adoption & SDBIP Approval operational plans (SDBIPs)	Number	3.00	3.00	5.00		855000.00		855000.00	855000.00	855000.00

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 - Entities measurable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year 2027/28	Budget Year 2028/29
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>Construction &amp; Completion of Community Halls.</i>										
<b>Entity 3 - (name of entity)</b>										
<i>Construction &amp; Completion of Community Halls.</i>										
<b>And so on for the rest of the Entities</b>										

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

EC44Z Umzimvubu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited	Audited	Original	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year	Budget Year
<b>Borrowing management</b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating	0.3%	0.5%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.3%	0.6%	0.5%	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%
<b>Safety or Capital</b>											
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%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	1.8	1.1	1.7	1.5	1.5	1.5	2.9	3.8	6.0	9.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.8	1.1	1.7	1.5	1.5	1.5	2.9	3.8	6.0	9.7
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	0.7	1.1	1.6	1.4	1.4	1.8	2.7	4.9	8.4
<b>Revenue management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	1619.1%	0.0%	0.0%	3313.3%	2927.6%	2927.6%	4681.4%	2838.2%	3117.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1619.1%	0.0%	0.0%	3313.3%	2927.6%	2927.6%	4681.4%	2838.2%	3117.3%	3097.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	15.9%	12.6%	13.4%	-1.8%	3.1%	3.1%	31.8%	16.3%	20.1%	20.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	17.0%	14.0%	3.0%	3.4%	5.3%	5.3%	32.0%	16.3%	20.1%	20.9%
<b>Creditors management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA's 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		55.7%	-30.0%	-24.4%	60.9%	60.8%	60.8%	25.7%	34.0%	18.6%	10.6%
<b>Other indicators</b>											
Total Volume Losses (kW) technical		0	0	0	0	0	0	0	0	0	0
Total Volume Losses (kW) non technical		0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Water Volumes :System input	Bulk Purchase	u	u	u	u	u	u	u	u	u	u
	Water treatment works	u	u	u	u	u	u	u	u	u	u
	Natural sources	u	u	u	u	u	u	u	u	u	u
	Total Volume Losses (kℓ)	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	0	0	0	0	0	0	0	0	0	0
Employee costs	Employee costs/(Total Revenue - capital	u	u	u	u	u	u	u	u	u	u
Remuneration	Total remuneration/(Total Revenue - capital	31.2%	28.9%	27.2%	32.0%	27.0%	27.0%	33.6%	30.3%	35.3%	35.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital	5.6%	5.3%	3.7%	6.3%	5.6%	5.6%	7.8%	7.0%	7.1%	5.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	21.8%	28.2%	18.6%	21.8%	18.4%	18.4%	14.5%	19.7%	22.4%	21.6%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating	-	-	34.5	32.2	38.1	38.1	35.1	37.7	32.8	34.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	738.4%	621.9%	828.9%	-701.5%	-225.7%	-225.7%	3219.5%	886.5%	1009.6%	1133.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

References

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

Calculation data

Debtors > 90 days	-	-	-	-	-	-	-	-	-	-	-
Monthly fixed operational expenditure	-	-	-	-	-	-	-	-	-	-	-
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	31,440	50,080	45,891	69,139	73,687	73,687	(47,304)	49,846	10,650	9,110	-
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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population		The working age population in Umzimvubu in 2022 was 121										
Females aged 5 - 14										192		
Males aged 5 - 14										24		
Females aged 15 - 34										24		
Males aged 15 - 34										28		
Unemployment										38		
<b>Monthly household income (no. of households)</b>												
No income	1, 12	Local Municipality, were living on R30,000 or less per										
R1 - R1 600										4		
R1 601 - R3 200										57		
R3 201 - R6 400										464		
R6 401 - R12 800										992		
R12 801 - R25 600										4		
R25 601 - R51 200										6		
R52 201 - R102 400										6		
R102 401 - R204 800										8		
R204 801 - R409 600										7		
R409 601 - R819 200										6		
> R819 200										5		
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13									342.00		
Insert description	2									25.00		
<b>Household/demographics (000)</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3									214,477		
Informal										69		
<b>Total number of households</b>												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5									38,000		
<b>Total new housing dwellings</b>										13,329		
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6									187.00		
Interest rate - borrowing										18300%		
Interest rate - investment										5151600.0%	0.0%	0.0%
Remuneration increases										N/A		
Consumption growth (electricity)										N/A		
Consumption growth (water)										N/A		
										0.0%	0.0%	0.0%
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												



No water supply										
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-	-	-	-	-
<b><u>Sanitation/sewerage:</u></b>										
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>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-	-	-	-	-
<b><u>Energy:</u></b>										
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>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-	-	-	-	-
<b><u>Refuse:</u></b>										
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>	-	-	-	-	-	-	-	-	-	-
<b>Total number of households</b>	-	-	-	-	-	-	-	-	-	-

Municipal entity services		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Name of municipal entity			<b>Household service targets (000)</b>								
			<u>Water:</u>								
			Piped water inside dwelling								
			Piped water inside yard (but not in dwelling)								
		8	Using public tap (at least min.service level)								
		10	Other water supply (at least min.service level)								
			<i>Minimum Service Level and Above sub-total</i>								
		9	Using public tap (< min.service level)								
		10	Other water supply (< min.service level)								
			No water supply								
			<i>Below Minimum Service Level sub-total</i>								
			<b>Total number of households</b>								
Name of municipal entity			<u>Sanitation/sewerage:</u>								
			Flush toilet (connected to sewerage)								
			Flush toilet (with septic tank)								
			Chemical toilet								
			Pit toilet (ventilated)								
			Other toilet provisions (> min.service level)								
			<i>Minimum Service Level and Above sub-total</i>								
			Bucket toilet								
			Other toilet provisions (< min.service level)								
			No toilet provisions								
			<i>Below Minimum Service Level sub-total</i>								
			<b>Total number of households</b>								
Name of municipal entity			<u>Energy:</u>								
			Electricity (at least min.service level)								
			Electricity - prepaid (min.service level)								
			<i>Minimum Service Level and Above sub-total</i>								
			Electricity (< min.service level)								
			Electricity - prepaid (< min. service level)								
			Other energy sources								
			<i>Below Minimum Service Level sub-total</i>								
			<b>Total number of households</b>								
Name of municipal entity			<u>Refuse:</u>								
			Removed at least once a week								
			<i>Minimum Service Level and Above sub-total</i>								
			Removed less frequently than once a week								
			Using communal refuse dump								
			Using own refuse dump								
			Other rubbish disposal								
			No rubbish disposal								
			<i>Below Minimum Service Level sub-total</i>								
			<b>Total number of households</b>								
Services provided by 'external mechanisms'		Ref.	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Names of service providers			<b>Household service targets (000)</b>								
			<u>Water:</u>								
			Piped water inside dwelling								
			Piped water inside yard (but not in dwelling)								
		8	Using public tap (at least min.service level)								
		10	Other water supply (at least min.service level)								
			<i>Minimum Service Level and Above sub-total</i>								
		9	Using public tap (< min.service level)								
		10	Other water supply (< min.service level)								
			No water supply								
			<i>Below Minimum Service Level sub-total</i>								

Names of service providers	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
	<b>Sanitation/sewerage:</b>									
	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>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
Names of service providers	<b>Energy:</b>									
	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>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
Names of service providers	<b>Refuse:</b>									
	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>	-	-	-	-	-	-	-	-	-
	<b>Total number of households</b>	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
<b>Detail of Free Basic Services (FBS) provided</b>		<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>Current Year 2025/26</b>			<b>2026/27 Medium Term Revenue &amp; Expenditure Framework</b>		
		<b>Outcome</b>	<b>Outcome</b>	<b>Outcome</b>	<b>Original Budget</b>	<b>Adjusted Budget</b>	<b>Full Year Forecast</b>	<b>budget year 2026/27</b>	<b>budget year 2027/28</b>	<b>budget year 2028/29</b>
Electricity	Ref.									
List type of FBS service	<b>Location of households for each type of FBS</b>									
	per month Rands)									
	Number of HH receiving this type of FBS									
	<b>Informal settlements (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Informal settlements targeted for upgrading (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Living in informal backyard rental agreement (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Other (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Total cost of FBS - Electricity for informal settlements</b>	-	-	-	-	-	-	-	-	-
Water	Ref.									
List type of FBS service	<b>Location of households for each type of FBS</b>									
	Formal settlements - (6 kilolitre per indigent household per month Rands)									
	Number of HH receiving this type of FBS									
	<b>Informal settlements (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Informal settlements targeted for upgrading (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Living in informal backyard rental agreement (Rands)</b>									
	Number of HH receiving this type of FBS									
	<b>Other (Rands)</b>									
	Number of HH receiving this type of FBS									

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

**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 SA11 Property rates summary

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Valuation:</b>	1									
Date of valuation:		79805	0	81997	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	1	0	1	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	1	0	1	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)		60	0	60	0	0	0	0	0	0
No. of properties	5	3702	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		1	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	4324500	0	4769000	0	0	0	0	0	0
Municipality owned property value (Rm)		4500000	0	0	0	0	0	0	0	0
<b>Valuation reductions:</b>										
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	52323000	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
<b>Total valuation reductions:</b>		-	-	52	-	-	-	-	-	-
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	2427800598	0	2892963200	0	0	0	0	0	0
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)		0	0	0	0	0	0	0	0	0
Differential rates used? (Y/N)	5	0	0	0	0	0	0	0	0	0
Limit on annual rate increase (s20)? (Y/N)		0	0	0	0	0	0	0	0	0
Special rating area used? (Y/N)		0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		0	0	0	0	0	0	0	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	47151000	44357000	66904000	66904000	0	66904000	72175000	72175000	72175000
Rate revenue expected to collect (R'000)	6	47151000	44357000	66904000	66904000	0	66904000	72175000	72175000	72175000
Expected cash collection rate (%)		95	95	95	95	95	95	95	95	95
Special rating areas (R'000)	7	0	0	0	0	0	0	0	0	0
Rebates, exemptions - indigent (R'000)		0	0	0	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
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		-	-	-	-	-	-	-	-	-

References

- All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
- To give effect to rates policy
- Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
- Required to implement new system (FTE)
- Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
- Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
- Included in rate revenue budget
- 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)
<b>Current Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
<b>Rating:</b>												
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

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)
<b>Budget Year 2026/27</b>												
<b>Valuation:</b>												
No. of properties		-	-	-	-	-	-	-	-	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
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	-	-	-	-	-	-	-	-	-	-	-
<b>Total valuation reductions:</b>		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
<b>Rating:</b>												
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)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-
<b>References</b>												

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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>			-	-	-	-	-	-	-
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)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate									
General residential rebate			15000	15000	15000	15000	15000	15000	15000
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
<b>Other rebates or exemptions</b>	2		0	0	0	0	0	0	0
<b>Water tariffs</b>									
<b>Domestic</b>									
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
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste water tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 3 (c/kl)

(fill in structure)

0

0

0

0

0

0

0

Volumetric charge - Block 4 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Electricity tariffs</b>									
<b>Domestic</b>									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
<b>Other</b>	2		0	0	0	0	0	0	0
<b>Waste management tariffs</b>									
<b>Domestic</b>									
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

EC44Z Umzimvubu - Supporting Table SA13b Service Tariffs by category - explanatory

Description	###	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Exemptions, reductions and rebates (Rands)</b>									
<i>[Insert lines as applicable]</i>									
Rebate on residential properties		Rebate on residential properties	15000	15000	15000	15000	15000	15000	15000
<b>Water tariffs</b>									
Residential		(fill in thresholds)	154	162	162	167			
Business		(fill in thresholds)	203	213	213	220			
Organs of State		(fill in thresholds)	610	640	640	660			
Place of Worship		(fill in thresholds)	154	162	162	167			
Commercial(Shopping Complex)		(fill in thresholds)	745	782	782	807			
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
<b>Waste water tariffs</b>									
<i>[Insert blocks as applicable]</i>									
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
<b>Electricity tariffs</b>									
<i>[Insert blocks as applicable]</i>									
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							



EC442 Umzimvubu - Supporting Table SA14 Household bills

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>	1										
<b>Rates and services charges:</b>											
Property rates		46,982,000.00	46,522,000.00	64,665,000.00	66,904,000.00	72,175,000.00	72,175,000.00	7.90%	72,175,000.00	72,175,000.00	72,175,000.00
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%	-	-	-
<b>sub-total</b>		<b>46,982,000.00</b>	<b>46,522,000.00</b>	<b>64,665,000.00</b>	<b>66,904,000.00</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>	<b>7.9%</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total large household bill:</b>		<b>46,982,000.00</b>	<b>46,522,000.00</b>	<b>64,665,000.00</b>	<b>66,904,000.00</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>	<b>7.9%</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>	<b>72,175,000.00</b>
<b>% increase/-decrease</b>		-	(1.0%)	39.0%	3.5%	7.9%	-	(100.0%)	-	-	-
<b>Monthly Account for Household - 'Affordable Range'</b>	2										
<b>Rates and services charges:</b>											
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%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>	3										
<b>Rates and services charges:</b>											
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%	-	-	-
<b>sub-total</b>		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
<b>Total small household bill:</b>		-	-	-	-	-	-	-	-	-	-
<b>% increase/-decrease</b>		-	-	-	-	-	-	-	-	-	-

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)

LC44Z Umzimvubu - Supporting Table SA1s Investment particulars by type

Investment type	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>										
<b>Investments</b>										
<b>Bank Repurchase Agreements</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bank Repurchase Agreements</b>		-	-	-	-	-	-	-	-	-
<b>Bankers Acceptance Certificate</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Bankers Acceptance Certificate</b>		-	-	-	-	-	-	-	-	-
<b>Deposit Taking Institutions</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Deposit Taking Institutions</b>		-	-	-	-	-	-	-	-	-
<b>Derivative Financial Assets</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Derivative Financial Assets</b>		-	-	-	-	-	-	-	-	-
<b>Guaranteed Endowment Policies (Sinking)</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Guaranteed Endowment Policies (Sinking)</b>		-	-	-	-	-	-	-	-	-
<b>Interest Rate Swaps</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Interest Rate Swaps</b>		-	-	-	-	-	-	-	-	-
<b>Listed/Unlisted Bonds and Stocks</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Listed/Unlisted Bonds and Stocks</b>		-	-	-	-	-	-	-	-	-
<b>Municipal Bonds</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Municipal Bonds</b>		-	-	-	-	-	-	-	-	-
<b>National Government Securities</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total National Government Securities</b>		-	-	-	-	-	-	-	-	-
<b>Negotiable Certificate of Deposits</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Negotiable Certificate of Deposits</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Debt Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Debt Expense</b>		-	-	-	-	-	-	-	-	-
<b>Unamortised Preference Share Expense</b>										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
<b>Total Unamortised Preference Share Expense</b>		-	-	-	-	-	-	-	-	-
<b>Total Investments</b>		-	-	-	-	-	-	-	-	-

EC442 Umzimvubu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	###	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
		Yrs/Months												
<b>Parent municipality</b>														
FNB		8 years	Operational Bank Inv		fixed	10	0	0		22	1	-	-	23
FNB		8 years	Service Delivery Ban		fixed	10	0	0		20,952	1,227	139,600	139,000	300,778
FNB		8 years	Mig Bank Investment		fixed	10	0	0		51	391	36,775	50,101	87,318
NEDBANK		8 years	Nedbank Bank Investm		fixed	5.75	0	0		39,676	1,629	-	-	41,305
FNB		8 years	Guarantee Bank Inves		fixed	10	0	0		175	7	-	-	182
FNB		8 years	Fmg Bank Investment		fixed	10	0	0		7	51	-	1,800	1,858
FNB		8 years	Electrification Bank		fixed	10	0	0		4,668	109	13,003	8,233	26,013
FNB		8 years	Housing Bank Investm		fixed	10	0	0		0	0	-	-	0
FNB		16 years	ID RECOVERY GRANT IN		fixed	10	0	0		6,171	309	6,590	8,054	21,124
<b>Standard Bank</b>		3 Months	Standard Bank							-	599	30,599	0	31,199
														-
														-
<b>Municipality sub-total</b>										71,721		226,568	207,188	509,801
<b>Entities</b>														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									71,721		226,568	207,188	509,801

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

LC442 Umzimvubu - Supporting Table SA1/ Borrowing

Borrowing - Categorized by type R thousand	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Borrowings</b>										
<b>Annuitiy and Bullet Loans</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Annuitiy and Bullet Loans</b>										
<b>Bankers Acceptance Certificate</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Bankers Acceptance Certificate</b>										
<b>Concessory Loan</b>										
<b>Derivative Financial Liability</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Derivative Financial Liability</b>										
<b>Finance Lease Liability</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Finance Lease Liability</b>										
<b>Government Loans</b>										
<b>Intercorpany/Parent-subsiidiary Transactions</b>										
<b>Local Registered Stock</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Registered Stock</b>										
<b>Marketable Bonds</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Marketable Bonds</b>										
<b>Non-annuity Loans</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Non-annuity Loans</b>										
<b>Non-marketable Bonds</b>										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Non-marketable Bonds</b>										
<b>PPP Liabilities</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total PPP Liabilities</b>										
<b>Securities</b>										
Banks										
Development Bank of South Africa										
Foreign Government and International Organisations										
General Public										
Infrastructure Finance Corporation										
Insurance Companies and Private Pension Funds										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
<b>Total Securities</b>										
<b>Interest Rate Swaps</b>										
<b>Total Borrowings</b>										

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		278,939	315,771	294,286	292,868	292,868	292,868	286,284	281,014	301,928
Expanded Public Works Programme Integrated Grant		2,347	2,917	2,656	2,773	2,773	2,773	2,625	-	-
Municipal Disaster Relief Grant		14,000	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,656	1,720	1,700	1,800	1,800	1,800	2,000	2,100	2,200
Municipal Disaster Recovery Grant		-	35,777	-	-	-	-	-	-	-
Equitable Share		260,936	275,357	289,930	288,295	288,295	288,295	281,659	278,914	299,728
<b>Provincial Government:</b>		2,150	2,500	2,292	4,008	4,538	4,047	1,473	-	-
Specify (Add grant description)		2,150	2,500	1,434	1,434	1,795	1,473	1,473	-	-
Specify (Add grant description)		-	-	858	2,574	2,744	2,574	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	281,089	318,271	296,578	296,876	297,406	296,915	287,757	281,014	301,928
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		52,786	60,384	81,047	83,944	114,284	107,289	57,796	64,050	66,037
Municipal Disaster Relief Grant		-	-	-	57,096	-	-	-	-	-
Municipal Infrastructure Grant		52,786	51,384	54,199	26,848	57,096	50,101	57,796	64,050	66,037
Integrated National Electrification Programme Grant		-	9,000	(0)	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	26,848	-	57,188	57,188	-	-	-
<b>Provincial Government:</b>		19,911	24,209	27,181	-	(61,800)	-	-	-	-
Specify (Add grant description)		16,726	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,185	24,209	27,181	-	(61,800)	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	400	400	-	400	400	400
Construction, Education and Training SETA		-	-	-	400	400	-	400	400	400
<b>Total Capital Transfers and Grants</b>	5	72,697	84,593	108,228	84,344	52,884	107,289	58,196	64,450	66,437
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>	5	353,787	402,864	404,806	381,220	350,290	404,204	345,953	345,464	368,365

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		275,440	309,543	294,286	292,868	292,868	291,381	286,284	281,014	301,928
Expanded Public Works Programme Integrated Grant		2,347	2,917	2,656	2,773	2,773	2,773	2,625	-	-
Municipal Disaster Relief Grant		10,500	3,500	-	-	-	-	-	-	-
Local Government Financial Management Grant		1,657	1,720	1,700	1,800	1,800	313	2,000	2,100	2,200
Municipal Disaster Recovery Grant		-	26,050	-	-	-	-	-	-	-
Equitable Share		260,936	275,357	289,930	288,295	288,295	288,295	281,659	278,914	299,728
<b>Provincial Government:</b>		2,150	743	3,558	4,008	4,538	3,092	1,473	-	-
Specify (Add grant description)		2,150	743	2,870	1,434	1,795	1,086	1,473	-	-
Specify (Add grant description)		-	-	688	2,574	2,744	2,006	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		3,700	-	-	400	400	-	400	400	400
Construction, Education and Training SETA		-	-	-	400	400	-	400	400	400
Eastern Cape Park and Tourism Board		3,700	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		281,290	310,286	297,844	297,276	297,806	294,473	288,157	281,414	302,328
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		52,675	60,495	90,774	83,944	114,284	45,793	57,796	64,050	66,037
Municipal Infrastructure Grant		52,675	51,495	54,199	57,096	57,096	38,176	57,796	64,050	66,037
Integrated National Electrification Programme Grant		0	9,000	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	36,575	26,848	57,188	7,617	-	-	-
<b>Provincial Government:</b>		20,211	24,297	27,181	(0)	(61,800)	-	-	-	-
Specify (Add grant description)		16,726	-	-	-	-	-	-	-	-
Specify (Add grant description)		3,484	24,297	27,181	61,800	(0)	-	-	-	-
Specify (Add grant description)		-	-	-	(61,800)	(61,800)	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		72,886	84,792	117,955	83,944	52,484	45,793	57,796	64,050	66,037
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		354,176	395,078	415,799	381,220	350,290	340,265	345,953	345,464	368,365

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Operating transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		5,466	8,966	0	15,193	0	0	-	-	-
Current year receipts		278,939	315,771	294,286	292,868	292,868	292,868	286,284	281,014	301,928
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>275,440</b>	<b>309,543</b>	<b>294,286</b>	<b>292,868</b>	<b>292,868</b>	<b>292,868</b>	<b>286,284</b>	<b>281,014</b>	<b>301,928</b>
Conditions still to be met - transferred to liabilities		8,966	15,193	0	15,193	0	0	-	-	-
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		102	-	1,757	1,757	491	491	-	-	-
Current year receipts		2,150	2,500	2,292	4,008	4,538	4,538	1,473	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>2,150</b>	<b>743</b>	<b>3,558</b>	<b>4,008</b>	<b>4,538</b>	<b>4,538</b>	<b>1,473</b>	-	-
Conditions still to be met - transferred to liabilities		102	1,757	491	1,757	491	491	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		(0)	0	0	(520)	0	0	-	(400)	(800)
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>3,700</b>	-	-	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>400</b>
Conditions still to be met - transferred to liabilities		(3,700)	0	0	(920)	(400)	(400)	(400)	(800)	(1,200)
<b>Total operating transfers and grants revenue</b>		<b>281,290</b>	<b>310,286</b>	<b>297,844</b>	<b>297,276</b>	<b>297,806</b>	<b>297,806</b>	<b>288,157</b>	<b>281,414</b>	<b>302,328</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>5,368</b>	<b>16,950</b>	<b>491</b>	<b>16,030</b>	<b>91</b>	<b>91</b>	<b>(400)</b>	<b>(800)</b>	<b>(1,200)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government</b>										
Balance unspent at beginning of the year		(5,466)	(5,355)	9,727	(5,466)	(0)	(0)	-	(0)	(0)
Current year receipts		52,786	60,384	81,047	83,944	114,284	114,284	57,796	64,050	66,037
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>52,675</b>	<b>60,495</b>	<b>90,774</b>	<b>83,944</b>	<b>114,284</b>	<b>114,284</b>	<b>57,796</b>	<b>64,050</b>	<b>66,037</b>
Conditions still to be met - transferred to liabilities		(5,355)	(5,466)	(0)	(5,466)	(0)	(0)	(0)	(0)	(0)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		286	88	0	0	0	0	-	-	-
Current year receipts		19,911	24,209	27,181	-	(61,800)	(61,800)	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>20,211</b>	<b>24,297</b>	<b>27,181</b>	<b>(0)</b>	<b>(61,800)</b>	<b>(61,800)</b>	-	-	-
Conditions still to be met - transferred to liabilities		(14)	0	0	0	0	0	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	400	-	-	-	400	800
Current year receipts		-	-	-	400	400	400	400	400	400
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	800	400	400	400	800	1,200
<b>Total capital transfers and grants revenue</b>		<b>72,886</b>	<b>84,792</b>	<b>117,955</b>	<b>83,944</b>	<b>52,484</b>	<b>52,484</b>	<b>57,796</b>	<b>64,050</b>	<b>66,037</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>(5,369)</b>	<b>(5,466)</b>	<b>(0)</b>	<b>(4,666)</b>	<b>400</b>	<b>400</b>	<b>400</b>	<b>800</b>	<b>1,200</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>354,176</b>	<b>395,078</b>	<b>415,799</b>	<b>381,220</b>	<b>350,290</b>	<b>350,290</b>	<b>345,953</b>	<b>345,464</b>	<b>368,365</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>(1)</b>	<b>11,485</b>	<b>491</b>	<b>11,365</b>	<b>491</b>	<b>491</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited	Audited	Audited	Original Budget	Adjusted	Full Year	Pre-audit	Budget Year	Budget Year +1	Budget Year +2
<b>R thousand</b>											
<b>Monetary Transfers to other municipalities</b>											
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A			
<b>Total Monetary Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Entities/Other External Mechanisms</b>											
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Monetary Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to other Organs of State</b>											
N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Provincial Government											
<b>Total Monetary Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Organisations</b>											
Foreign Government and International Organisations		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Higher Educational Institutions		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Profit Institutions		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Private Enterprises		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Corporations		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Monetary Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Monetary Transfers to Groups of Individuals</b>											
Households		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total Monetary Transfers To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL Monetary TRANSFERS AND GRANTS</b>	6	-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other municipalities</b>											
District Municipalities	1	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total In-Kind Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to Entities/Other External Mechanisms</b>											
Municipal Entities	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total In-Kind Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Transfers to other Organs of State</b>											
Departmental Agencies and Accounts	3	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Provincial Government		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total In-Kind Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>In-Kind Grants to Organisations</b>											
Foreign Government and International Organisations	4	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Higher Educational Institutions		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Non-Profit Institutions		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Private Enterprises		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Public Corporations		N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total In-Kind Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
Households	5	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
<b>Total In-Kind Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL In-Kind TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	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		##	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
			A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>											
<b>Allowances and Service Related Benefits</b>											
Basic Salary			10,334	10,958	11,575	12,682	11,034	11,034	11,558	12,096	12,670
Cell phone Allowance			2,679	2,569	2,558	223	2,585	2,585	2,707	2,834	2,967
Housing Allowance			6,213	6,510	6,731	7,649	7,634	7,634	7,996	8,369	8,767
In-kind Benefits			-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-	-
Office-bearer Allowance			-	-	-	-	-	-	-	-	-
Out of pocket Expenses			-	-	-	-	-	-	-	-	-
Travelling Allowance			1,494	1,484	1,521	2,793	1,625	1,625	1,702	1,781	1,866
Use of Personal Facilities			-	-	-	-	-	-	-	-	-
<b>Total Allowances and Service Related Benefits</b>			<b>20,720</b>	<b>21,521</b>	<b>22,386</b>	<b>23,348</b>	<b>22,878</b>	<b>22,878</b>	<b>23,963</b>	<b>25,080</b>	<b>26,270</b>
<b>Social Contributions</b>											
Medial Aid Benefits			563	532	591	583	605	605	635	664	696
Pension Fund Contributions			1,459	1,505	1,562	1,632	1,605	1,605	1,681	1,760	1,844
<b>Total Social Contributions</b>			<b>2,023</b>	<b>2,037</b>	<b>2,153</b>	<b>2,215</b>	<b>2,210</b>	<b>2,210</b>	<b>2,316</b>	<b>2,424</b>	<b>2,540</b>
<b>Total Councillors</b>			<b>22,743</b>	<b>23,558</b>	<b>24,539</b>	<b>25,563</b>	<b>25,068</b>	<b>25,088</b>	<b>26,279</b>	<b>27,504</b>	<b>28,810</b>
<b>% increase</b>				<b>3.6%</b>	<b>4.2%</b>	<b>4.2%</b>	<b>(1.9%)</b>		<b>4.1%</b>	<b>4.1%</b>	<b>4.1%</b>
<b>Senior Managers of the Municipality</b>											
<b>Salaries and Allowances</b>											
Basic Salary			5,045	4,477	4,664	5,216	4,652	4,652	4,871	5,089	5,329
Bonuses			787	542	388	406	322	322	338	355	373
<b>Allowance</b>											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone			-	-	-	-	-	-	-	-	-
Housing Benefits			417	545	612	681	748	748	783	820	859
Non-pensionable			-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle			1,536	1,015	892	1,021	892	892	934	976	1,021
Voluntary Work			-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>			<b>1,953</b>	<b>1,561</b>	<b>1,503</b>	<b>1,702</b>	<b>1,639</b>	<b>1,639</b>	<b>1,717</b>	<b>1,796</b>	<b>1,880</b>
<b>Service Related Benefits</b>											
Acting			-	-	-	-	-	-	-	-	-
Bonus			-	-	-	-	-	-	-	-	-
Danger Allowance			-	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-	-
Fire Brigade			-	-	-	-	-	-	-	-	-
In-kind Benefits			-	-	-	-	-	-	-	-	-
Leave Pay			-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads			-	-	-	-	-	-	-	-	-
Long Service Award			-	(44)	-	-	-	-	-	-	-
Overtime			-	-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-	-
Standby Allowance			-	-	-	-	-	-	-	-	-
Tools Allowance			-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing			-	-	-	-	-	-	-	-	-
Leave gratuity			-	-	-	-	-	-	-	-	-
Long Term Service Award			-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>			<b>-</b>	<b>(44)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>			<b>7,785</b>	<b>6,535</b>	<b>6,556</b>	<b>7,324</b>	<b>6,613</b>	<b>6,613</b>	<b>6,926</b>	<b>7,240</b>	<b>7,582</b>
<b>Social Contributions</b>											
Waganning Council			1	1	1	1	1	1	1	1	1
Group Life Insurance			-	-	-	-	-	-	-	-	-
Medical			483	400	536	608	592	592	620	648	679
Pension			315	426	483	520	483	483	505	527	552
Unemployment Insurance			15	13	14	15	15	15	14	14	14
<b>Total Social Contributions</b>			<b>813</b>	<b>840</b>	<b>1,033</b>	<b>1,144</b>	<b>1,090</b>	<b>1,090</b>	<b>1,140</b>	<b>1,190</b>	<b>1,246</b>
<b>Post-retirement Benefit</b>											
Medical			-	-	-	-	-	-	-	-	-
Other Benefits			-	-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE			-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>			<b>8,598</b>	<b>7,376</b>	<b>7,589</b>	<b>8,468</b>	<b>7,703</b>	<b>7,703</b>	<b>8,066</b>	<b>8,430</b>	<b>8,828</b>
<b>% increase</b>				<b>(14.2%)</b>	<b>2.9%</b>	<b>11.6%</b>	<b>(9.0%)</b>		<b>4.7%</b>	<b>4.5%</b>	<b>4.7%</b>
<b>Other Municipal Staff</b>											
<b>Salaries and Allowances</b>											
Basic Salary			53,116	55,413	59,592	65,248	65,829	65,829	68,957	72,061	75,482
Bonuses			1,887	1,757	2,167	2,232	2,824	2,824	2,958	3,092	3,240
<b>Allowance</b>											
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-	-
Cellular and Telephone			-	-	-	-	-	-	-	-	-
Housing Benefits			2,088	2,046	1,935	2,166	1,974	1,974	2,068	2,162	2,266
Non-pensionable			-	-	-	-	-	-	-	-	-

Travel or Motor Vehicle	3,079	3,145	2,861	3,188	2,911	2,911	3,049	3,189	3,339
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>5,167</b>	<b>5,191</b>	<b>4,797</b>	<b>5,355</b>	<b>4,885</b>	<b>4,885</b>	<b>5,417</b>	<b>5,351</b>	<b>5,605</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	2,630	3,193	3,444	3,019	2,509	2,509	2,628	2,747	2,876
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	2,248	2,098	2,447	1,808	2,609	2,609	2,732	2,854	2,990
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	384	73	435	-	800	800	838	876	918
Overtime	656	708	758	944	801	801	839	877	919
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	1,273	1,403	1,493	1,597	1,772	1,772	1,856	1,940	2,032
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>7,190</b>	<b>7,274</b>	<b>8,570</b>	<b>7,368</b>	<b>8,490</b>	<b>8,490</b>	<b>8,993</b>	<b>9,294</b>	<b>9,735</b>
<b>Total Salaries and Allowances</b>	<b>67,361</b>	<b>69,835</b>	<b>75,134</b>	<b>80,202</b>	<b>82,028</b>	<b>82,028</b>	<b>85,925</b>	<b>89,798</b>	<b>94,062</b>
<b>Social Contributions</b>									
Bargaining Council	25	26	28	30	29	29	31	31	31
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	4,239	4,554	5,183	5,621	5,501	5,501	5,763	6,022	6,309
Pension	9,342	9,706	10,311	11,228	10,812	10,812	11,326	11,836	12,398
Unemployment Insurance	411	412	421	457	420	420	441	460	483
<b>Total Social Contributions</b>	<b>14,018</b>	<b>14,698</b>	<b>15,943</b>	<b>17,337</b>	<b>16,763</b>	<b>16,763</b>	<b>17,561</b>	<b>18,349</b>	<b>19,221</b>
<b>Post-retirement Benefit</b>									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>	<b>81,379</b>	<b>84,534</b>	<b>91,077</b>	<b>97,538</b>	<b>98,791</b>	<b>98,791</b>	<b>103,486</b>	<b>108,147</b>	<b>113,283</b>
% Increase									
<b>Total Parent Municipality</b>	<b>112,720</b>	<b>115,468</b>	<b>123,205</b>	<b>131,569</b>	<b>131,582</b>	<b>131,582</b>	<b>137,832</b>	<b>144,082</b>	<b>150,922</b>
<b>Boards Members of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-
Non-pensionable	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Service Related Benefits</b>									
Acting	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Salaries and Allowances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Social Contributions</b>									
Bargaining Council	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Post-retirement Benefit</b>									
Medical	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
% Increase									
<b>Other Staff of Entities</b>									
<b>Salaries and Allowances</b>									
Basic Salary	-	-	-	-	-	-	-	-	-
Bonuses	-	-	-	-	-	-	-	-	-
<b>Allowance</b>									
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-
Housing Benefits	-	-	-	-	-	-	-	-	-

Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	-	-	-	-	-	-	-	-	-	-
Voluntary Work	-	-	-	-	-	-	-	-	-	-
<b>Total Allowance</b>	-	-	-	-	-	-	-	-	-	-
<b>Service Related Benefits</b>	-	-	-	-	-	-	-	-	-	-
Acting	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	-	-	-	-	-	-	-	-	-	-
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	-	-	-	-	-	-	-	-	-	-
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform/Special/Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
<b>Total Service Related Benefits</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Salaries and Allowances</b>	-	-	-	-	-	-	-	-	-	-
<b>Social Contributions</b>	-	-	-	-	-	-	-	-	-	-
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Group Life Insurance	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Unemployment Insurance	-	-	-	-	-	-	-	-	-	-
<b>Total Social Contributions</b>	-	-	-	-	-	-	-	-	-	-
<b>Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
<b>Total Post-retirement Benefit</b>	-	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE	-	-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>	-	-	-	-	-	-	-	-	-	-
% increase	-	-	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>	-	-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>	112,720	115,488	122,205	131,569	131,582	131,582	137,832	144,082	150,922	
% increase		2.4%	6.7%	6.8%	0.0%	-	4.7%	4.5%	4.7%	
<b>TOTAL MANAGERS AND STAFF</b>	89,971	91,909	96,967	106,008	106,494	106,494	111,553	116,578	122,112	

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

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

References

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

Column Definitions:

- A. B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 26 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

1101	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Basic Salary
1102	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Cell phone Allowance
1103	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Housing Allowance
1104	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / In-kind Benefits
1105	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Market Related Non-pensionable Allowance
1106	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Motor Vehicle Allowance
1107	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Office-bearer Allowance
1108	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Out of pocket Expenses
1109	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Travelling Allowance
1110	Councillors (Political Office Bearers plus Other) / Allowances and Service Related Benefits / Use of Personal Facilities
1201	Councillors (Political Office Bearers plus Other) / Social Contributions / Medial Aid Benefits
1202	Councillors (Political Office Bearers plus Other) / Social Contributions / Pension Fund Contributions
2101	Senior Managers of the Municipality / Salaries and Allowances / Basic Salary
2102	Senior Managers of the Municipality / Salaries and Allowances / Bonuses
2121	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
2122	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Cellular and Telephone
2123	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Housing Benefits
2124	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Non-pensionable
2125	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Travel or Motor Vehicle
2126	Senior Managers of the Municipality / Salaries and Allowances / Allowance / Voluntary Work
2131	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Acting
2134	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Entertainment
2136	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / In-kind Benefits
2137	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave Pay
2139	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Service Award
2140	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Overtime
2141	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Scarcity
2145	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Leave gratuity
2146	Senior Managers of the Municipality / Salaries and Allowances / Service Related Benefits / Long Term Service Award
2201	Senior Managers of the Municipality / Social Contributions / Bargaining Council
2202	Senior Managers of the Municipality / Social Contributions / Group Life Insurance
2203	Senior Managers of the Municipality / Social Contributions / Medical
2204	Senior Managers of the Municipality / Social Contributions / Pension
2205	Senior Managers of the Municipality / Social Contributions / Unemployment Insurance
2301	Senior Managers of the Municipality / Post-retirement Benefit / Medical
2303	Senior Managers of the Municipality / Post-retirement Benefit / Pension
2397	Senior Managers of the Municipality / Costs Capitalised to PPE
3101	Other Municipal Staff / Salaries and Allowances / Basic Salary
3102	Other Municipal Staff / Salaries and Allowances / Bonuses
3121	Other Municipal Staff / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental
3122	Other Municipal Staff / Salaries and Allowances / Allowance / Cellular and Telephone
3123	Other Municipal Staff / Salaries and Allowances / Allowance / Housing Benefits
3124	Other Municipal Staff / Salaries and Allowances / Allowance / Non-pensionable

3125 Other Municipal Staff / Salaries and Allowances / Allowance / Travel or Motor Vehicle

3131 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Acting  
3132 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Bonus  
3133 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Danger Allowance  
3134 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Entertainment  
3135 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Fire Brigade  
3136 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
3137 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave Pay  
3138 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads  
3139 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Service Award  
3140 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Overtime  
3141 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Scarcity  
3142 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Standby Allowance  
3143 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Tools Allowance  
3144 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing  
3145 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Leave gratuity  
3146 Other Municipal Staff / Salaries and Allowances / Service Related Benefits / Long Term Service Award

3201 Other Municipal Staff / Social Contributions / Bargaining Council  
3202 Other Municipal Staff / Social Contributions / Group Life Insurance  
3203 Other Municipal Staff / Social Contributions / Medical  
3204 Other Municipal Staff / Social Contributions / Pension  
3205 Other Municipal Staff / Social Contributions / Unemployment Insurance

3301 Other Municipal Staff / Post-retirement Benefit / Medical  
3303 Other Municipal Staff / Post-retirement Benefit / Pension  
3397 Other Municipal Staff / Costs Capitalised to PPE

4101 Board Members of Entities / Salaries and Allowances / Basic Salary  
4102 Board Members of Entities / Salaries and Allowances / Bonuses  
4121 Board Members of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
4122 Board Members of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
4123 Board Members of Entities / Salaries and Allowances / Allowance / Housing Benefits  
4124 Board Members of Entities / Salaries and Allowances / Allowance / Non-pensionable  
4125 Board Members of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle

4131 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Acting  
4134 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Entertainment  
4136 Board Members of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
4137 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay  
4139 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
4140 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
4141 Board Members of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

4201 Board Members of Entities / Social Contributions / Bargaining Council  
4202 Board Members of Entities / Social Contributions / Group Life Insurance  
4203 Board Members of Entities / Social Contributions / Medical  
4204 Board Members of Entities / Social Contributions / Pension  
4205 Board Members of Entities / Social Contributions / Unemployment Insurance

4301 Board Members of Entities / Post-retirement Benefit / Medical  
4303 Board Members of Entities / Post-retirement Benefit / Pension  
4397 Board Members of Entities / Costs Capitalised to PPE

5101 Senior Managers of Entities / Salaries and Allowances / Basic Salary  
5102 Senior Managers of Entities / Salaries and Allowances / Bonuses  
5121 Senior Managers of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
5122 Senior Managers of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
5123 Senior Managers of Entities / Salaries and Allowances / Allowance / Housing Benefits  
5124 Senior Managers of Entities / Salaries and Allowances / Allowance / Non-pensionable  
5125 Senior Managers of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle  
5126 Senior Managers of Entities / Salaries and Allowances / Allowance / Voluntary Work

5131 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Acting  
5134 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Entertainment  
5136 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits  
5137 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay  
5139 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award  
5140 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Overtime  
5141 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Scarcity

5145 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity  
5146 Senior Managers of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award

5201 Senior Managers of Entities / Social Contributions / Bargaining Council  
5202 Senior Managers of Entities / Social Contributions / Group Life Insurance  
5203 Senior Managers of Entities / Social Contributions / Medical  
5204 Senior Managers of Entities / Social Contributions / Pension  
5205 Senior Managers of Entities / Social Contributions / Unemployment Insurance

5301 Senior Managers of Entities / Post-retirement Benefit / Medical  
5303 Senior Managers of Entities / Post-retirement Benefit / Pension  
5397 Senior Managers of Entities / Costs Capitalised to PPE

6101 Other Staff of Entities / Salaries and Allowances / Basic Salary  
6102 Other Staff of Entities / Salaries and Allowances / Bonuses  
6121 Other Staff of Entities / Salaries and Allowances / Allowance / Accommodation, Travel and Incidental  
6122 Other Staff of Entities / Salaries and Allowances / Allowance / Cellular and Telephone  
6123 Other Staff of Entities / Salaries and Allowances / Allowance / Housing Benefits

6124	Other Staff of Entities / Salaries and Allowances / Allowance / Non-pensionable
6125	Other Staff of Entities / Salaries and Allowances / Allowance / Travel or Motor Vehicle
6131	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Acting
6132	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Bonus
6133	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Danger Allowance
6134	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Entertainment
6135	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Fire Brigade
6136	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / In-kind Benefits
6137	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave Pay
6138	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Lifeguard/Duty Squads
6139	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Service Award
6140	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Overtime
6141	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Scarcity
6142	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Standby Allowance
6143	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Tools Allowance
6144	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Uniform/Special/Protective Clothing
6145	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Leave gratuity
6146	Other Staff of Entities / Salaries and Allowances / Service Related Benefits / Long Term Service Award
6201	Other Staff of Entities / Social Contributions / Bargaining Council
6202	Other Staff of Entities / Social Contributions / Group Life Insurance
6203	Other Staff of Entities / Social Contributions / Medical
6204	Other Staff of Entities / Social Contributions / Pension
6205	Other Staff of Entities / Social Contributions / Unemployment Insurance
6301	Other Staff of Entities / Post-retirement Benefit / Medical
6303	Other Staff of Entities / Post-retirement Benefit / Pension
6397	Other Staff of Entities / Costs Capitalised to PPE



EC442 Umzimvubu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Number	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	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		-	-	-	-	-	-	-	-	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-	-
<b>Total municipal employees headcount</b>	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

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

EC442 Umzimvubu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year	Budget Year +1	Budget Year +2	
<b>R thousand</b>																	
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
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	1,488	1,488	1,488	
Sale of Goods and Rendering of Services		71	71	71	71	71	71	71	71	71	71	71	71	848	875	890	
Agency services		250	250	250	250	250	250	250	250	250	250	250	250	3,002	3,107	3,215	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		60	60	60	60	60	60	60	60	60	60	60	60	725	725	725	
Interest earned from Current and Non Current Assets		913	913	913	913	913	913	913	913	913	913	913	913	10,950	11,334	11,730	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		406	406	406	406	406	406	406	406	406	406	406	561	5,023	5,197	5,377	
Licence and permits		204	204	204	204	204	204	204	204	204	204	204	204	2,448	2,533	2,622	
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	4,632	55,589	18,814	19,664	
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		317	317	317	317	317	317	317	317	317	317	317	317	3,800	150	150	
<b>Non-Exchange Revenue</b>																	
Property rates		61,024	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	1,014	72,175	72,175	72,175	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		218	218	218	218	218	218	218	218	218	218	218	218	2,618	2,711	2,805	
Licences or permits		17	17	17	17	17	17	17	17	17	17	17	17	207	214	220	
Transfer and subsidies - Operational		117,805	425	625	505	425	94,331	425	1,025	70,943	550	550	550	288,157	281,414	302,328	
Interest		497	497	497	745	745	745	621	621	621	621	621	621	7,452	7,713	7,983	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	13	13	13	13	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>186,537</b>	<b>9,147</b>	<b>9,347</b>	<b>9,476</b>	<b>9,396</b>	<b>103,302</b>	<b>9,271</b>	<b>9,871</b>	<b>79,789</b>	<b>9,396</b>	<b>9,396</b>	<b>9,565</b>	<b>454,495</b>	<b>408,462</b>	<b>431,386</b>	
<b>Expenditure</b>																	
Employee related costs		9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,553	116,578	122,112	
Remuneration of councillors		2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,279	27,504	28,810	
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory consumed		946	946	946	946	946	946	946	946	946	946	946	946	11,347	12,102	7,241	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	7,366	7,366	-	-	-
Depreciation, amortisation and impairment		7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	89,653	91,372	93,250	
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		13,073	13,093	13,103	13,863	13,433	13,168	13,073	13,073	13,843	13,578	13,723	13,225	160,250	105,079	64,899	
Transfers and subsidies		724	724	724	2,599	2,599	3,789	1,049	849	1,224	724	724	724	16,453	17,279	16,187	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		6,568	6,680	6,640	6,643	7,180	8,431	7,161	6,644	8,896	8,251	8,130	7,746	88,969	91,851	86,038	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>40,268</b>	<b>40,400</b>	<b>40,370</b>	<b>43,008</b>	<b>43,115</b>	<b>45,291</b>	<b>41,186</b>	<b>40,469</b>	<b>43,866</b>	<b>42,456</b>	<b>42,480</b>	<b>48,964</b>	<b>511,870</b>	<b>461,765</b>	<b>418,536</b>	
<b>Surplus/(Deficit)</b>		<b>146,269</b>	<b>(31,252)</b>	<b>(31,022)</b>	<b>(33,533)</b>	<b>(33,719)</b>	<b>58,011</b>	<b>(31,914)</b>	<b>(30,598)</b>	<b>35,924</b>	<b>(33,059)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>(57,375)</b>	<b>(53,302)</b>	<b>12,849</b>	
Transfers and subsidies - capital (monetary allocations)		6,502	6,502	6,502	6,165	6,165	6,165	4,949	4,949	4,949	4,949	-	-	57,796	64,050	66,037	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>152,771</b>	<b>(24,750)</b>	<b>(24,520)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>152,771</b>	<b>(24,750)</b>	<b>(24,520)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>152,771</b>	<b>(24,750)</b>	<b>(24,520)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	1	<b>152,771</b>	<b>(24,750)</b>	<b>(24,520)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>421</b>	<b>10,748</b>	<b>78,886</b>	

References

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

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue by Vote</b>																
Vote 1 - Executive and Council		5	5	5	5	5	5	5	5	5	5	5	5	62	64	66
Vote 2 - Budget and Treasury		180,251	2,861	3,061	3,190	3,110	97,016	2,985	3,585	73,503	3,110	3,110	3,279	379,062	377,224	398,974
Vote 3 - Corporate Services		35	35	35	35	35	35	35	35	35	35	35	35	416	416	417
Vote 4 - Infrastructure and Planning Department		10,801	10,801	10,801	10,464	10,464	10,464	9,248	9,248	9,248	9,248	4,299	4,299	109,386	64,862	66,861
Vote 5 - Community Serives		27	27	27	27	27	27	27	27	27	27	27	27	326	337	349
Vote 6 - Local Economic Development		17	17	17	17	17	17	17	17	17	17	17	17	207	214	220
Vote 7 - Public Safety		674	674	674	674	674	674	674	674	674	674	674	674	8,083	8,367	8,659
Vote 8 - Waste Management		526	526	526	526	526	526	526	526	526	526	526	526	6,310	2,213	2,213
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>192,336</b>	<b>14,946</b>	<b>15,146</b>	<b>14,937</b>	<b>14,857</b>	<b>108,763</b>	<b>13,517</b>	<b>14,117</b>	<b>84,035</b>	<b>13,642</b>	<b>8,693</b>	<b>8,861</b>	<b>503,852</b>	<b>453,698</b>	<b>477,759</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and Council		6,897	6,957	6,897	7,727	6,937	7,482	7,597	6,897	7,457	7,822	8,517	7,580	88,772	93,285	96,641
Vote 2 - Budget and Treasury		5,207	5,279	5,249	5,242	5,404	5,310	5,300	5,283	5,330	6,050	5,244	13,051	71,946	66,766	67,950
Vote 3 - Corporate Services		3,145	3,145	3,145	3,145	3,700	4,130	3,145	3,145	5,105	3,145	3,700	3,167	41,812	43,602	43,977
Vote 4 - Infrastructure and Planning Department		12,576	12,576	12,576	12,576	12,576	12,796	12,576	12,576	12,576	12,576	12,576	12,576	151,130	107,297	110,754
Vote 5 - Community Serives		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 6 - Local Economic Development		1,071	1,071	1,131	2,946	3,126	4,201	1,196	1,196	2,026	1,491	1,071	1,071	21,601	23,292	23,665
Vote 7 - Public Safety		5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	64,699	62,090	28,693
Vote 8 - Waste Management		5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,425	63,473	65,433	46,855
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>39,565</b>	<b>39,697</b>	<b>39,667</b>	<b>42,305</b>	<b>42,412</b>	<b>44,588</b>	<b>40,483</b>	<b>39,766</b>	<b>43,163</b>	<b>41,753</b>	<b>41,777</b>	<b>48,261</b>	<b>503,434</b>	<b>461,765</b>	<b>418,536</b>
<b>Surplus/(Deficit) before assoc.</b>		<b>152,771</b>	<b>(24,751)</b>	<b>(24,521)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>418</b>	<b>(8,066)</b>	<b>59,222</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	<b>152,771</b>	<b>(24,751)</b>	<b>(24,521)</b>	<b>(27,368)</b>	<b>(27,554)</b>	<b>64,176</b>	<b>(26,965)</b>	<b>(25,649)</b>	<b>40,873</b>	<b>(28,110)</b>	<b>(33,083)</b>	<b>(39,399)</b>	<b>418</b>	<b>(8,066)</b>	<b>59,222</b>

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

Description	####	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Revenue - Functional</b>																
Governance and administration		180,291	2,901	3,101	3,229	3,149	97,055	3,025	3,625	73,543	3,150	3,150	3,318	379,540	377,705	399,457
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		180,291	2,901	3,101	3,229	3,149	97,055	3,025	3,625	73,543	3,150	3,150	3,318	379,540	377,705	399,457
<b>Internal audit</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		701	701	701	701	701	701	701	701	701	701	701	701	8,409	8,704	9,008
Community and social services		27	27	27	27	27	27	27	27	27	27	27	27	321	332	344
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	5	5	5
Public safety		674	674	674	674	674	674	674	674	674	674	674	674	8,083	8,367	8,659
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		10,818	10,818	10,818	10,481	10,481	10,481	9,265	9,265	9,265	9,265	4,316	4,316	109,593	65,076	67,081
Planning and development		10,818	10,818	10,818	10,481	10,481	10,481	9,265	9,265	9,265	9,265	4,316	4,316	109,593	65,076	67,081
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	1,229	14,749	21,027	21,877
Energy sources		703	703	703	703	703	703	703	703	703	703	703	703	8,439	18,814	19,664
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		526	526	526	526	526	526	526	526	526	526	526	526	6,310	2,213	2,213
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>		193,039	15,649	15,849	15,640	15,560	109,466	14,220	14,820	84,738	14,345	9,396	9,565	512,291	472,512	497,423
<b>Expenditure - Functional</b>																
Governance and administration		15,249	15,381	15,291	16,114	16,041	16,922	16,042	15,325	17,892	17,017	17,461	23,797	202,530	203,653	208,568
Executive and council		4,802	4,802	4,802	5,552	4,802	4,802	5,302	4,802	5,302	5,667	6,402	5,485	62,527	66,021	68,427
Finance and administration		9,846	9,978	9,888	9,961	10,638	11,519	10,139	9,922	11,989	10,749	10,458	17,712	132,796	130,112	132,307
<b>Internal audit</b>		601	601	601	601	601	601	601	601	601	601	601	601	7,207	7,520	7,834
Community and public safety		5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	64,699	62,090	28,693
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Public safety		5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	5,392	64,699	62,090	28,693
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Health</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		13,647	13,647	13,707	15,522	15,702	16,997	13,772	13,772	14,602	14,067	13,647	13,647	172,731	130,589	134,420
Planning and development		6,588	6,588	6,648	8,463	8,643	9,938	6,713	6,713	7,543	7,008	6,588	6,588	88,026	43,340	44,552
Road transport		7,059	7,059	7,059	7,059	7,059	7,059	7,059	7,059	7,059	7,059	7,059	7,059	84,706	87,249	89,868
<b>Environmental protection</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	5,980	6,128	71,909	65,433	46,855
Energy sources		703	703	703	703	703	703	703	703	703	703	703	703	8,436	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Waste management</b>		5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,277	5,425	63,473	65,433	46,855
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>		40,268	40,400	40,370	43,008	43,115	45,291	41,186	40,469	43,866	42,456	42,480	48,964	511,870	461,765	418,536
<b>Surplus/(Deficit) before assoc.</b>		152,771	(24,750)	(24,520)	(27,368)	(27,554)	64,176	(26,965)	(25,649)	40,873	(28,110)	(33,083)	(39,399)	421	10,748	78,886
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	1	152,771	(24,750)	(24,520)	(27,368)	(27,554)	64,176	(26,965)	(25,649)	40,873	(28,110)	(33,083)	(39,399)	421	10,748	78,886

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>																
<b>Multi-year expenditure to be appropriated</b>	1															
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 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and Council		33	33	33	33	33	33	33	33	33	33	33	33	400	200	200
Vote 2 - Budget and Treasury		-	-	200	-	-	200	-	2,200	-	200	-	100	2,900	830	600
Vote 3 - Corporate Services		267	267	267	267	267	267	267	267	267	267	267	267	3,200	3,870	3,910
Vote 4 - Infrastructure and Planning Department		5,797	5,797	5,797	5,797	5,797	5,797	4,881	4,881	4,881	4,881	4,881	64,067	-	-	-
Vote 5 - Community Services		3,283	3,283	3,283	3,283	3,283	3,283	-	-	-	-	-	19,700	-	-	-
Vote 6 - Local Economic Development		292	292	292	292	292	292	292	292	292	292	292	3,500	4,600	4,600	-
Vote 7 - Public Safety		721	721	721	721	721	721	721	721	721	721	721	8,650	375	-	-
Vote 8 - Waste Management		119	4,119	119	119	119	119	119	119	119	119	119	5,425	975	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	10,511	14,511	10,711	10,511	10,511	10,711	6,312	8,512	6,312	6,512	6,312	6,412	107,842	10,850	9,310
<b>Total Capital Expenditure</b>	2	10,511	14,511	10,711	10,511	10,511	10,711	6,312	8,512	6,312	6,512	6,312	6,412	107,842	10,850	9,310

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

Description	###	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		300	300	500	300	300	500	300	2,500	300	500	300	400	6,500	4,900	4,710
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		300	300	500	300	300	500	300	2,500	300	500	300	400	6,500	4,900	4,710
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		4,004	4,004	4,004	4,004	4,004	4,004	721	721	721	721	721	721	28,350	375	-
Community and social services		3,283	3,283	3,283	3,283	3,283	3,283	-	-	-	-	-	-	19,700	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		721	721	721	721	721	721	721	721	721	721	721	721	8,650	375	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		6,089	6,089	6,089	6,089	6,089	6,089	5,173	5,173	5,173	5,173	5,173	5,173	67,567	4,600	4,600
Planning and development		292	292	292	292	292	292	292	292	292	292	292	292	3,500	4,600	4,600
Road transport		5,797	5,797	5,797	5,797	5,797	5,797	4,881	4,881	4,881	4,881	4,881	4,881	64,067	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		291	4,291	291	291	291	291	291	291	291	291	291	291	7,488	975	-
Energy sources		172	172	172	172	172	172	172	172	172	172	172	172	2,063	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		119	4,119	119	119	119	119	119	119	119	119	119	119	5,425	975	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	10,683	14,683	10,883	10,683	10,683	10,883	6,484	8,684	6,484	6,684	6,484	6,584	109,905	10,850	9,310
<b>Funded by:</b>																
National Government		6,583	10,583	6,783	6,583	6,583	6,583	2,383	2,383	2,383	2,383	2,383	2,383	57,996	200	200
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		6,583	10,583	6,783	6,583	6,583	6,583	2,383	2,383	2,383	2,383	2,383	2,383	57,996	200	200
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		4,101	4,101	4,101	4,101	4,101	4,301	4,101	6,301	4,101	4,301	4,101	4,201	51,909	10,650	9,110
<b>Total Capital Funding</b>		10,683	14,683	10,883	10,683	10,683	10,883	6,484	8,684	6,484	6,684	6,484	6,584	109,905	10,850	9,310

EC442 Umzimvubu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>															
<b>Cash Receipts By Source</b>													1		
Property rates	912	8,915	25,912	912	912	7,915	912	6,912	915	8,912	912	912	64,958	72,175	72,175
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	112	112	112	112	112	112	112	112	112	112	112	112	1,340	1,488	1,488
Rental of facilities and equipment	406	406	406	406	406	406	406	406	406	406	406	561	5,023	5,197	5,377
Interest earned - external investments	913	913	913	913	913	913	913	913	913	913	913	913	10,950	11,334	11,730
Interest earned - outstanding debtors	60	60	60	60	60	60	60	60	60	60	60	60	725	725	725
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	218	218	218	218	218	218	218	218	218	218	218	218	2,618	2,711	2,805
Licences and permits	221	221	221	221	221	221	221	221	221	221	221	221	2,655	2,747	2,842
Agency services	250	250	250	250	250	250	250	250	250	250	250	250	3,002	3,107	3,215
Transfers and Subsidies - Operational	117,380	2,776	-	-	2,935	94,006	-	587	70,393	-	80	-	288,157	281,414	302,328
Other revenue	8,065	8,065	8,065	8,065	8,065	8,065	8,065	8,065	8,065	8,065	8,065	8,065	96,780	36,345	31,134
<b>Cash Receipts by Source</b>	<b>128,537</b>	<b>21,936</b>	<b>36,157</b>	<b>11,157</b>	<b>14,092</b>	<b>112,166</b>	<b>11,157</b>	<b>17,744</b>	<b>81,553</b>	<b>19,157</b>	<b>11,237</b>	<b>11,312</b>	<b>476,207</b>	<b>417,242</b>	<b>433,820</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19,506	-	-	18,494	-	12,715	-	-	7,081	-	-	-	57,796	64,050	66,037
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>148,043</b>	<b>21,936</b>	<b>36,157</b>	<b>29,651</b>	<b>14,092</b>	<b>124,881</b>	<b>11,157</b>	<b>17,744</b>	<b>88,634</b>	<b>19,157</b>	<b>11,237</b>	<b>11,312</b>	<b>534,003</b>	<b>481,292</b>	<b>499,857</b>
<b>Cash Payments by Type</b>															
Employee related costs	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	9,296	111,553	116,578	122,112
Remuneration of councillors	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	2,190	26,279	27,504	28,810
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	946	946	946	946	946	946	946	946	946	946	946	946	11,347	12,102	7,241
Contracted services	13,073	13,093	13,103	13,863	13,433	13,168	13,073	13,073	13,843	13,578	13,723	13,225	160,250	105,079	64,899
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	724	724	724	2,599	2,599	3,789	1,049	849	1,224	724	724	724	16,453	17,279	16,187
Other expenditure	6,568	6,680	6,640	6,643	7,180	8,431	7,161	6,644	8,896	8,251	8,130	7,746	88,969	91,851	86,038
<b>Cash Payments by Type</b>	<b>32,797</b>	<b>32,928</b>	<b>32,898</b>	<b>35,537</b>	<b>35,643</b>	<b>37,819</b>	<b>33,714</b>	<b>32,998</b>	<b>36,394</b>	<b>34,984</b>	<b>35,008</b>	<b>34,127</b>	<b>414,851</b>	<b>370,392</b>	<b>325,287</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	10,683	14,683	10,883	10,683	10,683	10,883	6,484	8,684	6,484	6,684	6,484	6,584	109,905	10,850	9,310
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>43,481</b>	<b>47,612</b>	<b>43,782</b>	<b>46,221</b>	<b>46,327</b>	<b>48,703</b>	<b>40,199</b>	<b>41,682</b>	<b>42,879</b>	<b>41,669</b>	<b>41,493</b>	<b>40,711</b>	<b>524,756</b>	<b>381,242</b>	<b>334,597</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>104,562</b>	<b>(25,676)</b>	<b>(7,625)</b>	<b>(16,570)</b>	<b>(32,235)</b>	<b>76,178</b>	<b>(29,041)</b>	<b>(23,938)</b>	<b>45,756</b>	<b>(22,511)</b>	<b>(30,255)</b>	<b>(29,399)</b>	<b>9,247</b>	<b>100,050</b>	<b>165,260</b>
Cash/cash equivalents at the month/year begin:	114,685	219,247	193,572	185,947	169,377	137,143	213,321	184,280	160,341	206,097	183,586	153,330	114,685	123,932	223,982
Cash/cash equivalents at the month/year end:	219,247	193,572	185,947	169,377	137,143	213,321	184,280	160,341	206,097	183,586	153,330	123,932	123,932	223,982	389,242

EC442 Umzimvubu - NOT REQUIRED - municipality does not have entities

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R million</b>										
<b>Financial Performance</b>										
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)		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
<b>Total sources</b>										
<b>Financial position</b>										
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
<b>Cash flows</b>										
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>		-	-	-	-	-	-	-	-	-

**EC442 Umzimvubu - Supporting Table SA32 List of external mechanisms**

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

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 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

References

- Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
- List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
- 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	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	<b>1</b>									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>18,765</b>	<b>60,647</b>	<b>67,578</b>	<b>44,550</b>	<b>47,106</b>	<b>47,106</b>	<b>7,418</b>	<b>-</b>	<b>-</b>
Roads Infrastructure		3,790	56,915	61,326	42,550	45,122	45,122	7,418	-	-
Roads		3,790	49,223	59,519	42,550	44,755	44,755	1,085	-	-
Road Structures		-	7,692	1,807	-	367	367	6,333	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		14,975	3,182	6,252	2,000	1,984	1,984	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		(0)	(0)	-	-	-	-	-	-	-
LV Networks		14,975	3,182	6,252	2,000	1,984	1,984	-	-	-
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	-	-	-	-	-	-	-	-	-
Sand Pumps	-	-	-	-	-	-	-	-	-
Piers	-	-	-	-	-	-	-	-	-
Revetments	-	-	-	-	-	-	-	-	-
Promenades	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	<b>10,036</b>	<b>(16,274)</b>	<b>18,196</b>	<b>21,400</b>	<b>23,862</b>	<b>23,862</b>	<b>23,200</b>	<b>4,600</b>	<b>4,600</b>
Community Facilities	10,036	(16,274)	18,196	21,400	23,862	23,862	23,200	4,600	4,600
Halls	4,830	12,061	10,716	13,600	14,003	14,003	19,700	-	-
Centres	2,771	(38,674)	2,044	300	359	359	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	869	891	1,624	2,000	4,000	4,000	-	-	-
Parks	-	4,306	3,248	5,500	5,500	5,500	3,500	4,600	4,600
Public Open Space	-	764	292	-	-	-	-	-	-
Nature Reserves	-	-	215	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	1,566	4,377	57	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>16,227</b>	<b>5,770</b>	<b>448</b>	<b>66,000</b>	<b>4,200</b>	<b>4,200</b>	<b>4,400</b>	<b>200</b>	<b>200</b>
Operational Buildings	16,227	5,770	448	4,200	4,200	4,200	4,400	200	200
Municipal Offices	11,843	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	2,021	360	427	200	(0)	(0)	-	-	-

Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	200	200	200	200	200	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	2,363	5,410	21	4,000	4,000	4,000	4,200	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	0	-	-	61,800	(0)	(0)	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	0	-	-	61,800	(0)	(0)	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	150	-	-	1,000	1,271	1,271	700	720	760	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	150	-	-	1,000	1,271	1,271	700	720	760	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	150	-	-	1,000	1,271	1,271	700	720	760	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	434	133	16	-	400	400	800	600	600	
Computer Equipment	434	133	16	-	400	400	800	600	600	
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
<b>Machinery and Equipment</b>	1,744	996	880	840	2,195	2,195	1,425	1,350	-	
Machinery and Equipment	1,744	996	880	840	2,195	2,195	1,425	1,350	-	
<b>Transport Assets</b>	499	7,279	702	4,136	4,338	4,338	6,100	-	-	
Transport Assets	499	7,279	702	4,136	4,338	4,338	6,100	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	<b>1</b>	<b>47,855</b>	<b>58,550</b>	<b>87,819</b>	<b>137,926</b>	<b>83,373</b>	<b>83,373</b>	<b>44,043</b>	<b>7,470</b>	<b>6,160</b>

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>	1									
<b>Infrastructure</b>			46,951	10,083	36,185	64,449	64,449	42,849	-	-
Roads Infrastructure			46,951	10,083	36,185	64,449	64,449	42,849	-	-
Roads			46,951	10,083	36,185	64,449	64,449	42,849	-	-
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			-	-	-	-	-	-	-	-
<b>Community Assets</b>				1,566	-	-	-	-	-	-
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	-	-	1,566	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	1,566	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	-	-	-	-	-	-	
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	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	3,330	1,358	1,256	2,000	2,528	2,528	2,000	2,650	2,650	
Computer Equipment	3,330	1,358	1,256	2,000	2,528	2,528	2,000	2,650	2,650	
<b>Furniture and Office Equipment</b>	1,948	212	77	4,120	3,100	3,100	1,150	730	500	
Furniture and Office Equipment	1,948	212	77	4,120	3,100	3,100	1,150	730	500	
<b>Machinery and Equipment</b>	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on renewal of existing assets</b>	<b>1</b>	<b>5,279</b>	<b>48,521</b>	<b>12,983</b>	<b>42,305</b>	<b>70,076</b>	<b>70,076</b>	<b>45,999</b>	<b>3,380</b>	<b>3,150</b>
<b>Renewal of Existing Assets as % of total capex</b>		4.9%	41.2%	10.3%	19.7%	37.2%	37.2%	41.9%	31.2%	33.8%
<b>Renewal of Existing Assets as % of deprecn"</b>		7.3%	62.2%	17.5%	47.2%	78.3%	78.3%	51.3%	3.7%	3.4%

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>	1	10,675	12,113	5,834	16,900	15,690	15,690	14,800	15,244	15,701
<b>Infrastructure</b>		9,083	10,608	5,046	16,400	11,790	11,790	10,600	10,918	11,246
Roads Infrastructure		-	-	-	2,000	2,000	2,000	1,000	1,030	1,061
Roads		9,083	10,608	5,046	14,400	9,790	9,790	9,600	9,888	10,185
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,592	1,505	788	500	3,900	3,900	4,200	4,326	4,456
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		1,592	1,505	788	500	3,900	3,900	4,200	4,326	4,456
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		1,796	4,000	3,350	3,150	3,275	3,275	8,850	4,850	850
Community Facilities		1,796	4,000	3,350	3,150	3,275	3,275	8,850	4,850	850
Halls		1,796	4,000	2,985	2,800	2,425	2,425	8,000	4,000	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	365	350	850	850	850	850	850	
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	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	2,451	1,702	3,916	1,000	3,414	3,414	2,500	2,575	2,652	
Operational Buildings	2,451	1,702	3,916	1,000	3,414	3,414	2,500	2,575	2,652	
Municipal Offices	2,451	1,702	3,916	1,000	3,414	3,414	2,500	2,575	2,652	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	262	358	262	250	250	250	700	1,700	1,700	
Computer Equipment	262	358	262	250	250	250	700	1,700	1,700	
<b>Furniture and Office Equipment</b>	58	30	26	100	100	100	150	200	200	
Furniture and Office Equipment	58	30	26	100	100	100	150	200	200	
<b>Machinery and Equipment</b>	4,870	2,877	3,298	3,750	4,000	4,000	4,175	3,886	1,300	
Machinery and Equipment	4,870	2,877	3,298	3,750	4,000	4,000	4,175	3,886	1,300	
<b>Transport Assets</b>	-	-	-	600	600	600	600	618	637	
Transport Assets	-	-	-	600	600	600	600	618	637	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Repairs and Maintenance Expenditure</b>	1	20,112	21,081	16,686	25,750	27,329	27,329	31,775	29,073	23,040
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		2.5%	1.2%	2.4%	4.4%	4.4%	4.4%	2.6%	2.5%	2.2%
<b>R&amp;M as % Operating Expenditure</b>		5.0%	4.3%	3.7%	5.7%	5.3%	5.3%	11.3%	5.7%	5.0%

EC442 Umzimvubu - Supporting Table SA34d Depreciation by asset class

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		58,974	55,367	49,883	60,000	60,000	60,000	60,000	61,800	63,654
Roads Infrastructure		651	(2,665)	5,787	60,000	60,000	60,000	60,000	61,800	63,654
Roads		651	(2,665)	5,787	60,000	60,000	60,000	60,000	61,800	63,654
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		58,177	57,925	43,951	-	-	-	-	-	-
Drainage Collection		-	34,194	-	-	-	-	-	-	-
Storm water Conveyance		58,177	23,730	43,951	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		9	4	9	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		9	4	9	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		59	24	59	-	-	-	-	-	-
Dams and Weirs		59	24	59	-	-	-	-	-	-
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		78	78	78	-	-	-	-	-	-
Landfill Sites		78	78	78	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		0	-	-	19,000	19,000	19,000	19,000	19,000	19,000
Community Facilities		0	-	-	19,000	19,000	19,000	19,000	19,000	19,000
Halls		0	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	0	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	0	-	-	19,000	19,000	19,000	19,000	19,000	19,000	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	0	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	7,142	14,488	15,851	-	-	-	-	-	-	
Operational Buildings	7,142	14,488	15,851	-	-	-	-	-	-	
Municipal Offices	7,142	14,488	15,851	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	221	221	70	300	300	300	403	300	300	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	221	221	70	300	300	300	403	300	300	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	221	221	70	300	300	300	403	300	300	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	1,666	2,032	2,162	2,800	2,800	2,800	2,800	2,800	2,800	
Computer Equipment	1,666	2,032	2,162	2,800	2,800	2,800	2,800	2,800	2,800	
<b>Furniture and Office Equipment</b>	1,353	1,250	1,096	1,700	1,700	1,700	1,700	1,700	1,700	
Furniture and Office Equipment	1,353	1,250	1,096	1,700	1,700	1,700	1,700	1,700	1,700	
<b>Machinery and Equipment</b>	1,068	1,540	1,353	2,100	2,100	2,100	2,100	2,100	2,100	
Machinery and Equipment	1,068	1,540	1,353	2,100	2,100	2,100	2,100	2,100	2,100	
<b>Transport Assets</b>	1,469	3,093	3,856	3,650	3,650	3,650	3,650	3,672	3,696	
Transport Assets	1,469	3,093	3,856	3,650	3,650	3,650	3,650	3,672	3,696	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Depreciation</b>	1	71,893	77,989	74,272	89,550	89,550	89,550	89,653	91,372	93,250

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

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
<b>R thousand</b>	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		54,646	6,992	22,302	34,772	34,813	34,813	15,863	-	-
Roads Infrastructure		56,012	6,992	22,302	34,772	34,813	34,813	15,863	-	-
Roads		34,360	(3,454)	15,816	7,948	7,989	7,989	3,963	-	-
Road Structures		21,652	10,446	6,486	26,824	26,824	26,824	11,900	-	-
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		(1,366)	-	-	-	-	-	-	-	-
Landfill Sites		(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	-	-	-	-	-	-	-	-	-	-
<i>Sand Pumps</i>	-	-	-	-	-	-	-	-	-	-
<i>Piers</i>	-	-	-	-	-	-	-	-	-	-
<i>Revetments</i>	-	-	-	-	-	-	-	-	-	-
<i>Promenades</i>	-	-	-	-	-	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-	-	-	-	-	-

Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Data Centres	-	-	-	-	-	-	-	-	-
Core Layers	-	-	-	-	-	-	-	-	-
Distribution Layers	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>	-	3,689	3,237	-	-	-	4,000	-	-
Community Facilities	-	3,689	3,237	-	-	-	4,000	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	3,689	3,237	-	-	-	4,000	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-

<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<i>Water Rights</i>		-	-	-	-	-	-	-	-	-
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		-	-	-	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets</b>	1	54,646	10,681	25,539	34,772	34,813	34,813	19,863	-	-
<b>Upgrading of Existing Assets as % of total capex</b>		50.7%	9.1%	20.2%	16.2%	18.5%	18.5%	18.1%	0.0%	0.0%
<b>Upgrading of Existing Assets as % of deprecn"</b>		76.0%	13.7%	34.4%	38.8%	38.9%	38.9%	22.2%	0.0%	0.0%

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive and Council		400	200	200				
Vote 2 - Budget and Treasury		2,900	830	600				
Vote 3 - Corporate Services		3,200	3,870	3,910				
Vote 4 - Infrastructure and Planning Department		64,067	-	-				
Vote 5 - Community Services		19,700	-	-				
Vote 6 - Local Economic Development		3,500	4,600	4,600				
Vote 7 - Public Safety		8,650	375	-				
Vote 8 - Waste Management		5,425	975	-				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>107,842</b>	<b>10,850</b>	<b>9,310</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive and Council		88,772	93,285	96,641				
Vote 2 - Budget and Treasury		71,946	66,766	67,950				
Vote 3 - Corporate Services		41,812	43,602	43,977				
Vote 4 - Infrastructure and Planning Department		151,130	107,297	110,754				
Vote 5 - Community Services		0	0	0				
Vote 6 - Local Economic Development		21,601	23,292	23,665				
Vote 7 - Public Safety		64,699	62,090	28,693				
Vote 8 - Waste Management		63,473	65,433	46,855				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>503,434</b>	<b>461,765</b>	<b>418,536</b>	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Financial Implications</b>		<b>611,276</b>	<b>472,614</b>	<b>427,846</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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)