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national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name: EC442 Umzimvubu ▼

CFO Name: Khaluwe Mehlomakhulu

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Fax: 392550167

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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Hide Reference columns on all

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1 Executive and Council	
Vote 2 - Budget and Treasury	1.1 Mayor and Council	1.1 - Mayor and Council
Vote 3 - Corporate Services	1.2 Special Programs Unit	1.2 - Special Programs Unit
Vote 4 - Infrastructure and Planning Department	1.3 Internal Audit Unit	1.3 - Internal Audit Unit
Vote 5 - Community Services	1.4 IDP	1.4 - IDP
Vote 6 - Local Economic Development	1.5 Municipal Managers Office	1.5 - Municipal Managers Office
Vote 7 - Public Safety	1.6	1.6 -
Vote 8 - Waste Management	1.7	1.7 -
Vote 9 -	1.8	1.8 -
Vote 10 -	1.9	1.9 -
Vote 11 -	1.10	1.10 -
Vote 12 -	Vote 2 Budget and Treasury	
Vote 13 -	2.1 Budget and Treasury -CFO	2.1 - Budget and Treasury -CFO
Vote 14 -	2.2 Revenue and expenditure	2.2 - Revenue and expenditure
Vote 15 -	2.3 Budget, Reporting and Asset Management	2.3 - Budget, Reporting and Asset Management
	2.4 Supply Change Management	2.4 - Supply Change Management
	2.5	2.5 -
	2.6	2.6 -
	2.7	2.7 -
	2.8	2.8 -
	2.9	2.9 -
	2.10	2.10 -
	Vote 3 Corporate Services	
	3.1 Information Technology	3.1 - Information Technology
	3.2 Human Resources	3.2 - Human Resources
	3.3 Administration & Sound Governance	3.3 - Administration & Sound Governance
	3.4	3.4 -
	3.5	3.5 -
	3.6	3.6 -
	3.7	3.7 -
	3.8	3.8 -
	3.9	3.9 -
	3.10	3.10 -
	Vote 4 Infrastructure and Planning Department	
	4.1 Infrastructure And Planning	4.1 - Infrastructure And Planning
	4.2 Roads and Streets PMU	4.2 - Roads and Streets PMU
	4.3	4.3 -
	4.4	4.4 -
	4.5	4.5 -
	4.6	4.6 -
	4.7	4.7 -
	4.8	4.8 -
	4.9	4.9 -
	4.10	4.10 -
	Vote 5 Community Services	
	5.1 Social Services	5.1 - Social Services
	5.2 Parks	5.2 - Parks
	5.3 Community Halls	5.3 - Community Halls
	5.4	5.4 -
	5.5	5.5 -
	5.6	5.6 -
	5.7	5.7 -
	5.8	5.8 -
	5.9	5.9 -
	5.10	5.10 -
	Vote 6 Local Economic Development	
	6.1 LED Section	6.1 - LED Section
	6.2	6.2 -
	6.3	6.3 -
	6.4	6.4 -
	6.5	6.5 -
	6.6	6.6 -
	6.7	6.7 -
	6.8	6.8 -
	6.9	6.9 -
	6.10	6.10 -
	Vote 7 Public Safety	
	7.1 Traffic Department	7.1 - Traffic Department
	7.2	7.2 -
	7.3	7.3 -
	7.4	7.4 -
	7.5	7.5 -
	7.6	7.6 -
	7.7	7.7 -
	7.8	7.8 -
	7.9	7.9 -
	7.10	7.10 -
	Vote 8 Waste Management	
	8.1 Solid Waste Management	8.1 - Solid Waste Management
	8.2	8.2 -
	8.3	8.3 -
	8.4	8.4 -
	8.5	8.5 -
	8.6	8.6 -
	8.7	8.7 -
	8.8	8.8 -
	8.9	8.9 -
	8.10	8.10 -
	Vote 9	
	9.1	9.1 -
	9.2	9.2 -
	9.3	9.3 -
	9.4	9.4 -
	9.5	9.5 -
	9.6	9.6 -
	9.7	9.7 -
	9.8	9.8 -
	9.9	9.9 -
	9.10	9.10 -
	Vote 10	

10.1		10.1 -
10.2		10.2 -
10.3		10.3 -
10.4		10.4 -
10.5		10.5 -
10.6		10.6 -
10.7		10.7 -
10.8		10.8 -
10.9		10.9 -
10.10		10.10 -
Vote 11		
11.1		11.1 -
11.2		11.2 -
11.3		11.3 -
11.4		11.4 -
11.5		11.5 -
11.6		11.6 -
11.7		11.7 -
11.8		11.8 -
11.9		11.9 -
11.10		11.10 -
Vote 12		
12.1		12.1 -
12.2		12.2 -
12.3		12.3 -
12.4		12.4 -
12.5		12.5 -
12.6		12.6 -
12.7		12.7 -
12.8		12.8 -
12.9		12.9 -
12.10		12.10 -
Vote 13		
13.1		13.1 -
13.2		13.2 -
13.3		13.3 -
13.4		13.4 -
13.5		13.5 -
13.6		13.6 -
13.7		13.7 -
13.8		13.8 -
13.9		13.9 -
13.10		13.10 -
Vote 14		
14.1		14.1 -
14.2		14.2 -
14.3		14.3 -
14.4		14.4 -
14.5		14.5 -
14.6		14.6 -
14.7		14.7 -
14.8		14.8 -
14.9		14.9 -
14.10		14.10 -
Vote 15		
15.1		15.1 -
15.2		15.2 -
15.3		15.3 -
15.4		15.4 -
15.5		15.5 -
15.6		15.6 -
15.7		15.7 -
15.8		15.8 -
15.9		15.9 -
15.10		15.10 -

WC014 Saldanha Bay municipality

A. GENERAL INFORMATION

Municipality	EC442 Umzimvubu
Grade	High
Province	Set name on 'Instructions' sheet
Web Address	www.umzimvubu.gov.za
e-mail Address	enquiries@umzimvubu.gov.za

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	6104066016084	ID Number	8110290472082
Title	Cllr	Title	MS
Name	Ndanele Guyborn Mndzinwa	Name	Honjiswa Ceba
Telephone number	392558503	Telephone number	392558503
Cell number	736175007	Cell number	717703983
Fax number		Fax number	
E-mail address	Mndzinwa.Ndanele@umzimvubu.gov.za	E-mail address	Ceba.Honjiswa@umzimvubu.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7310090640083	ID Number	8401060409085
Title	Cllr	Title	Ms
Name	Zukiswa Ndevu	Name	Ncediswa Qasha
Telephone number	392558500	Telephone number	392558515
Cell number	824673853	Cell number	764750285
Fax number		Fax number	
E-mail address	Ndevu.Zukiswa@umzimvubu.gov.za	E-mail address	Qasha.Ncediswa@umzimvubu.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	790627 5474 089	ID Number	8112121143080
Title	Mr	Title	Miss
Name	Tobela Gladstone Nota	Name	Ncumisa Boyce
Telephone number	392558510	Telephone number	392558510
Cell number	825350638	Cell number	083 346 9311
Fax number		Fax number	392550167
E-mail address	Nota.Tobela@umzimvubu.gov.za	E-mail address	Boyce.Ncumisa@umzimvubu.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8305135378086	ID Number	880101 1131 086
Title	Mr	Title	Miss
Name	Khaluwe Mehlokhulu	Name	Vuyelwa Canca
Telephone number	392558500	Telephone number	392558507
Cell number	721580107	Cell number	079 791 0415
Fax number	392550167	Fax number	392550167
E-mail address	Mehlokhulu.Khaluwe@umzimvubu.gov.za	E-mail address	Canca.Vuyelwa@umzimvubu.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8310085661085	ID Number	9003156477080
Title	Mr	Title	Mr
Name	Luthando Luzipho	Name	Masixole Kolisa
Telephone number	392558570	Telephone number	392558570
Cell number	725873084	Cell number	738840776
Fax number	392550167	Fax number	392550167
E-mail address	Luzipho.Luthando@umzimvubu.gov.za	E-mail address	Kolisa.Masixole@umzimvubu.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	800718 5369 086	ID Number	
Title	Mr	Title	
Name	Lusapho Matshoba	Name	
Telephone number	392558533	Telephone number	
Cell number	714929319	Cell number	
Fax number	392550167	Fax number	
E-mail address	Matshoba.Lusapho@umzimvubu.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
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Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

EC442 Umzimvubu - Table A1 Budget Summary

Description	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 +1	Budget Year +2
R thousands										
Financial Performance										
Property rates	46,982	46,522	64,665	66,904	72,175	72,175	68,720	69,049	72,175	72,175
Service charges	1,263	1,297	1,360	1,483	1,488	1,488	1,277	1,488	1,488	1,488
Investment revenue	9,241	10,126	10,508	10,580	10,580	10,580	7,963	12,950	11,334	11,730
Transfer and subsidies - Operational	283,558	284,562	298,217	297,276	297,806	297,806	296,618	290,485	281,414	302,328
Other own revenue	19,766	56,489	78,840	34,694	105,441	105,441	45,817	81,724	42,052	43,664
Total Revenue (excluding capital transfers and contributions)	360,810	398,995	453,591	410,936	487,490	487,490	420,395	455,697	408,462	431,386
Employee costs	89,977	91,909	98,667	106,006	106,494	106,494	87,558	111,553	116,578	122,112
Remuneration of councillors	22,743	23,558	24,539	25,563	25,088	25,088	22,386	26,279	27,504	28,810
Depreciation, amortisation and impairment	77,500	110,314	82,239	89,550	89,550	89,550	70,468	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	6,512	11,533	12,102	7,241
Transfers and subsidies	25,007	18,700	22,455	17,096	17,286	17,286	13,640	16,753	17,279	16,187
Other expenditure	176,053	236,243	220,610	204,113	268,403	268,403	147,947	261,812	196,929	150,937
Total Expenditure	402,334	489,536	457,101	452,823	518,137	518,137	348,511	517,583	461,765	418,536
Surplus/(Deficit)	(41,524)	(90,541)	(3,510)	(41,886)	(30,648)	(30,648)	71,884	(61,886)	(53,302)	12,849
Transfers and subsidies - capital (monetary allocations)	73,109	77,434	90,774	145,744	114,284	114,284	(64,748)	69,396	64,050	66,037
Transfers and subsidies - capital (in-kind)	-	12,560	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886
Share of surplus/deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886
Capital expenditure & funds sources										
Capital expenditure	107,779	117,752	126,342	215,003	188,261	188,261	109,905	133,576	78,860	9,310
Transfers recognised - capital	76,340	67,671	80,451	145,864	114,575	114,575	61,719	69,824	68,210	200
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	31,180	48,211	45,532	69,139	73,687	73,687	48,186	63,752	10,650	9,110
Total sources of capital funds	107,519	115,883	125,983	215,003	188,261	188,261	109,905	133,576	78,860	9,310
Financial position										
Total current assets	134,660	120,205	157,657	155,046	142,843	142,843	266,056	148,964	208,754	371,567
Total non current assets	1,007,823	1,054,723	1,088,077	1,347,271	1,188,379	1,188,379	1,127,515	1,376,263	1,363,750	1,279,811
Total current liabilities	76,155	109,794	92,504	102,366	92,765	92,765	102,376	47,134	34,042	20,427
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	1,292,226	1,465,663	1,526,033	1,618,521
Cash flows										
Net cash from (used) operating	353,701	(504)	(32,673)	237,749	211,755	211,755	583,764	114,516	110,900	174,570
Net cash from (used) investing	(122,639)	(179,265)	(151,250)	(215,003)	(188,261)	(188,261)	(188,261)	(133,576)	(78,860)	(9,310)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end:	334,608	(100,663)	(117,710)	143,710	114,685	114,685	486,693	95,625	127,665	292,926
Cash backing/surplus reconciliation										
Cash and investments available	334,608	(100,663)	(117,710)	143,710	114,685	114,685	486,693	95,625	127,665	292,926
Application of cash and investments	101,210	136,096	124,494	167,247	154,210	154,210	28,005	52,749	(2,540)	1,378
Balance - surplus (shortfall)	233,398	(236,760)	(242,204)	(23,537)	(39,525)	(39,525)	458,688	42,876	130,205	291,548
Asset management										
Asset register summary (WDV)	805,545	1,714,329	687,851	585,950	615,764	615,764	-	1,257,824	1,172,701	1,084,161
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	-	78,655	20,780	3,150
Repairs and Maintenance	20,112	21,081	16,686	25,750	27,794	27,794	-	32,675	29,073	23,040
Free services										
Cost of Free Basic Services provided	1	1	1	1	1	1	-	1	1	1
Revenue cost of free services provided	(169)	-	(1)	-	-	-	-	-	-	-
Households below minimum service level										
Water:	10	10	2	2	2	12	-	12	12	1
Sanitation/sewerage:	1	1	1	1	1	1	-	1	1	1
Energy:	1	2	2	2	2	1	-	1	1	1
Refuse:	1	1	1	1	1	1	-	1	1	1

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
Revenue - Functional										
Government and administration		339,756	343,037	378,947	377,609	387,894	387,894	378,414	377,705	399,457
Executive and council		-	-	-	-	-	-	-	-	-
Finance and administration		339,756	343,037	378,947	377,609	387,894	387,894	378,414	377,705	399,457
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,812	8,106	7,195	9,407	8,122	8,122	57,209	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		-	-	-	-	-	-	48,800	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		76,387	132,889	150,648	161,401	196,259	196,259	72,392	65,076	67,081
Planning and development		55,953	106,840	114,073	134,553	139,071	139,071	60,792	65,076	67,081
Road transport		20,434	26,050	36,575	26,848	57,188	57,188	11,600	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		10,965	4,956	7,575	8,264	9,499	9,499	17,077	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	8,638	2,213	2,213
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	433,919	488,990	544,365	556,680	601,774	601,774	525,093	472,512	497,423
Expenditure - Functional										
Government and administration		181,288	282,694	204,363	194,532	196,853	196,853	204,192	203,653	208,568
Executive and council		48,835	52,067	50,724	59,614	57,682	57,682	63,427	66,021	68,427
Finance and administration		127,186	224,775	147,533	127,532	132,057	132,057	133,558	130,112	132,307
Internal audit		5,267	5,852	6,106	7,386	7,114	7,114	7,207	7,520	7,834
Community and public safety		40,575	46,465	49,226	56,592	53,958	53,958	108,282	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	61,132	62,090	28,693
Housing		-	-	-	-	-	-	47,150	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		67,317	98,923	81,183	142,450	204,262	204,262	128,571	130,589	134,420
Planning and development		51,901	79,929	93,276	57,107	117,618	117,618	42,366	43,340	44,552
Road transport		15,415	18,994	(12,093)	85,343	86,645	86,645	86,206	87,249	89,868
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		113,154	61,454	122,329	59,249	63,063	63,063	76,537	65,433	46,855
Energy sources		-	-	-	-	1,933	1,933	9,739	-	-
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		113,154	61,454	122,329	59,249	61,130	61,130	66,798	65,433	46,855
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	3	402,334	489,536	457,101	452,823	518,137	518,137	517,583	461,765	418,536
Surplus/(Deficit) for the year		31,586	(547)	87,264	103,858	83,636	83,636	7,510	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.

EC44Z 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	Audited	Audited	Original Budget	Adjusted	Full Year	Budget Year	Budget Year +1	Budget Year +2
Revenue - Functional	1									
Municipal governance and administration		339,756	343,037	378,947	377,609	387,894	387,894	378,414	377,705	399,457
Executive and council		-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Mayor and Council		-	-	-	-	-	-	-	-	-
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		339,756	343,037	378,947	377,609	387,894	387,894	378,414	377,705	399,457
Administrative and Corporate Support		535	15	17	15	15	15	16	16	17
Asset Management		-	-	-	-	-	-	-	-	-
Finance		338,522	342,784	378,576	377,034	387,318	387,318	377,936	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	57,209	8,704	9,008
Community and social services		175	181	294	210	310	310	321	332	344
Aged 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		-	-	-	-	-	-	48,800	-	-
Housing		-	-	-	-	-	-	48,800	-	-
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	72,392	65,076	67,081
Planning and development	55,953	106,840	114,073	134,553	139,071	139,071	60,792	65,076	67,081
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	199	12,813	373	200	200	200	207	214	220
Central City Improvement District	-	-	-	-	-	-	-	-	-
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City Engineer	743	1,039	13,214	64,189	66,699	66,699	2,738	759	768
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	11,600	-	-
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	20,434	26,050	36,575	26,848	57,188	57,188	11,600	-	-
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	17,077	21,027	21,877
Energy sources	-	-	-	-	-	-	8,439	18,814	19,664

Electricity	-	-	-	-	-	-	8,439	18,814	19,664	
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	8,638	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	8,638	2,213	2,213	
Street Cleaning	-	-	-	-	-	-	-	-	-	
Other	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Air Transport	-	-	-	-	-	-	-	-	-	
Forestry	-	-	-	-	-	-	-	-	-	
Licensing and Regulation	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Tourism	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional	2	433,919	488,990	544,365	556,680	601,774	601,774	525,093	472,512	497,423

Expenditure - Functional	181,288	282,694	204,363	194,532	196,853	196,853	204,192	203,653	208,568
Municipal governance and administration									
Executive and council	48,835	52,067	50,724	59,614	57,682	57,682	63,427	66,021	68,427
Mayor and Council	35,773	38,064	37,391	42,478	42,342	42,342	45,790	46,510	47,862
Municipal Manager, Town Secretary and Chief Executive	13,062	14,003	13,333	17,136	15,340	15,340	17,637	19,511	20,564
Finance and administration	127,186	224,775	147,533	127,532	132,057	132,057	133,558	130,112	132,307
Administrative and Corporate Support	18,582	15,161	15,636	16,605	17,331	17,331	19,227	18,878	19,180
Asset Management	862	18,638	11,773	-	-	-	-	-	-
Finance	71,052	154,560	87,001	68,094	69,344	69,344	68,949	64,697	65,783
Fleet Management	-	-	-	-	-	-	-	-	-
Human Resources	11,193	10,189	7,727	8,852	10,828	10,828	12,985	12,779	12,778
Information Technology	2,431	2,715	3,470	11,504	9,695	9,695	11,229	11,944	12,018
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination	22,096	22,786	20,834	21,756	22,970	22,970	19,188	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
Community and public safety	40,575	46,465	49,226	56,591	53,958	53,958	61,132	62,090	28,693
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	-	-	-	-	-	-	-	-	-
Public safety	40,575	46,446	49,209	56,591	53,958	53,958	61,132	62,090	28,693
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	40,575	46,446	49,209	56,591	53,958	53,958	61,132	62,090	28,693
Pounds	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	47,150	-	-
Housing	-	-	-	-	-	-	47,150	-	-
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	67,317	98,923	81,183	142,450	204,262	204,262	128,571	130,589	134,420
Planning and development	51,901	79,929	93,276	57,107	117,618	117,618	42,366	43,340	44,552
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	23,992	23,981	21,311	22,638	22,454	22,454	23,091	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	6,804	7,086	7,392
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	15,415	18,994	(12,093)	85,343	86,645	86,645	86,206	87,249	89,868
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
Roads	15,415	18,994	(12,093)	85,343	86,645	86,645	86,206	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	76,537	65,433	46,855
Energy sources	-	-	-	-	1,933	1,933	9,739	-	-
Electricity	-	-	-	-	1,933	1,933	9,739	-	-
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	66,798	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	66,798	65,433	46,855
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional	402,334	489,536	457,101	452,823	518,137	518,137	517,583	461,765	418,536
Surplus/(Deficit) for the year	31,586	(547)	87,264	103,858	83,636	83,636	7,510	10,748	78,886

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist national and international accounts and comparison
2. Total Revenue by Functional Classification must reconcile to total operating revenue shown in Financial Performance (revenue and expenditure)
3. Total Expenditure by Functional Classification must reconcile to total operating expenditure shown in Financial Performance (revenue and expenditure)
4. All amounts must be classified under a Functional classification. The GFS function 'Other' is only for Abattoirs, Air Transport, Forestry, Licensing and Regulation, 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
R thousand										
Revenue by Vote	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	377,936	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	72,185	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	8,638	2,213	2,213
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	433,919	488,990	544,365	556,680	601,774	601,774	467,854	453,698	477,759
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		76,198	80,705	77,664	88,756	87,766	87,766	89,822	93,285	96,641
Vote 2 - Budget and Treasury		72,885	173,923	99,866	68,816	71,233	71,233	70,929	66,766	67,950
Vote 3 - Corporate Services		32,206	28,066	26,833	36,961	37,854	37,854	43,442	43,602	43,977
Vote 4 - Infrastructure and Planning Department		43,325	74,942	59,872	119,812	181,809	181,809	105,480	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	23,091	23,292	23,665
Vote 7 - Public Safety		40,575	46,446	49,209	56,591	53,958	53,958	61,132	62,090	28,693
Vote 8 - Waste Management		113,154	61,454	122,329	59,249	61,130	61,130	66,798	65,433	46,855
Vote 9 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	402,334	489,536	457,101	452,823	516,204	516,204	460,694	461,765	418,536
Surplus/(Deficit) for the year	2	31,585	(547)	87,264	103,858	85,569	85,569	7,160	(8,066)	59,222

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
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and Council		-	-	39	160	60	60	62	64	66
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit		-	3,498	39	160	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 -		-	-	-	-	-	-	-	-	
Vote 2 - Budget and Treasury		338,522	342,784	378,576	377,034	387,318	387,318	377,936	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	377,781	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 -		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		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 -		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		76,188	120,076	150,275	161,201	196,059	196,059	72,185	64,862	66,861
4.1 - Infrastructure And Planning		743	1,039	13,214	64,189	66,699	66,699	2,738	759	768
4.2 - Roads and Streets PMU		75,445	119,037	137,060	97,011	129,359	129,359	69,448	64,104	66,092
4.3 -		-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		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 -		-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		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 -		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		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 -		-	-	-	-	-	-	-	-	-
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7.7 -		-	-	-	-	-	-	-	-	-
7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-

Vote 8 - Waste Management		10,965	4,956	7,575	8,264	9,499	9,499	8,638	2,213	2,213
8.1 - Solid Waste Management		10,965	4,956	7,575	8,264	9,499	9,499	8,638	2,213	2,213
8.2 -		-	-	-	-	-	-	-	-	-
8.3 -		-	-	-	-	-	-	-	-	-
8.4 -		-	-	-	-	-	-	-	-	-
8.5 -		-	-	-	-	-	-	-	-	-
8.6 -		-	-	-	-	-	-	-	-	-
8.7 -		-	-	-	-	-	-	-	-	-
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8.9 -		-	-	-	-	-	-	-	-	-
8.10 -		-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-
9.1 -		-	-	-	-	-	-	-	-	-
9.2 -		-	-	-	-	-	-	-	-	-
9.3 -		-	-	-	-	-	-	-	-	-
9.4 -		-	-	-	-	-	-	-	-	-
9.5 -		-	-	-	-	-	-	-	-	-
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9.9 -		-	-	-	-	-	-	-	-	-
9.10 -		-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-
10.1 -		-	-	-	-	-	-	-	-	-
10.2 -		-	-	-	-	-	-	-	-	-
10.3 -		-	-	-	-	-	-	-	-	-
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10.10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
11.1 -		-	-	-	-	-	-	-	-	-
11.2 -		-	-	-	-	-	-	-	-	-
11.3 -		-	-	-	-	-	-	-	-	-
11.4 -		-	-	-	-	-	-	-	-	-
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11.10 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
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Vote 13 -		-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-
13.4 -		-	-	-	-	-	-	-	-	-
13.5 -		-	-	-	-	-	-	-	-	-
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13.9 -		-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
14.5 -		-	-	-	-	-	-	-	-	-
14.6 -		-	-	-	-	-	-	-	-	-
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14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	433,919	488,990	544,365	556,680	601,774	601,774	467,854	453,698	477,759

Expenditure by Vote		1								
Vote 1 - Executive and Council		76,198	80,705	77,664	88,756	87,766	87,766	89,822	93,285	96,641
1.1 - Mayor and Council		35,773	38,064	37,391	42,478	42,342	42,342	45,790	46,510	47,862
1.2 - Special Programs Unit		22,096	22,786	20,834	21,756	22,970	22,970	19,188	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	15,340	15,340	17,637	19,511	20,564
1.6 -		-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		72,885	173,923	99,866	68,816	71,233	71,233	70,929	66,766	67,950
2.1 - Budget and Treasury -CFO		58,752	138,463	79,333	61,158	61,481	61,481	61,369	56,983	57,722
2.2 - Revenue and expenditure		7,900	12,336	4,260	3,356	5,636	5,636	5,258	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 -		-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		32,206	28,066	26,833	36,961	37,854	37,854	43,442	43,602	43,977
3.1 - Information Technology		2,431	2,715	3,470	11,504	9,695	9,695	11,229	11,944	12,018
3.2 - Human Resources		11,193	10,189	7,727	8,852	10,828	10,828	12,985	12,779	12,778
3.3 - Administration & Sound Governance		18,582	15,161	15,636	16,605	17,331	17,331	19,227	18,878	19,180
3.4 -		-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		43,325	74,942	59,872	119,812	181,809	181,809	105,480	107,297	110,754
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	93,010	94,335	97,260
4.3 -		-	-	-	-	-	-	-	-	-
4.4 -		-	-	-	-	-	-	-	-	-
4.5 -		-	-	-	-	-	-	-	-	-
4.6 -		-	-	-	-	-	-	-	-	-
4.7 -		-	-	-	-	-	-	-	-	-
4.8 -		-	-	-	-	-	-	-	-	-
4.9 -		-	-	-	-	-	-	-	-	-
4.10 -		-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		0	20	18	0	0	0	0	0	0
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 -		-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		23,992	23,981	21,311	22,638	22,454	22,454	23,091	23,292	23,665
6.1 - LED Section		23,992	23,981	21,311	22,638	22,454	22,454	23,091	23,292	23,665
6.2 -		-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-
6.5 -		-	-	-	-	-	-	-	-	-
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6.7 -		-	-	-	-	-	-	-	-	-
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6.9 -		-	-	-	-	-	-	-	-	-
6.10 -		-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		40,575	46,446	49,209	56,591	53,958	53,958	61,132	62,090	28,693
7.1 - Traffic Department		40,575	46,446	49,209	56,591	53,958	53,958	61,132	62,090	28,693
7.2 -		-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-
7.5 -		-	-	-	-	-	-	-	-	-
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7.8 -		-	-	-	-	-	-	-	-	-
7.9 -		-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		113,154	61,454	122,329	59,249	61,130	61,130	66,798	65,433	46,855
8.1 - Solid Waste Management		113,154	61,454	122,329	59,249	61,130	61,130	66,798	65,433	46,855
8.2 -		-	-	-	-	-	-	-	-	-
8.3 -		-	-	-	-	-	-	-	-	-
8.4 -		-	-	-	-	-	-	-	-	-
8.5 -		-	-	-	-	-	-	-	-	-
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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 -		-	-	-	-	-	-	-	-	-
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10.6 -		-	-	-	-	-	-	-	-	-
10.7 -		-	-	-	-	-	-	-	-	-
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10.9 -		-	-	-	-	-	-	-	-	-
10.10 -		-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-
11.1 -		-	-	-	-	-	-	-	-	-
11.2 -		-	-	-	-	-	-	-	-	-
11.3 -		-	-	-	-	-	-	-	-	-
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11.9 -		-	-	-	-	-	-	-	-	-
11.10 -		-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-
12.1 -		-	-	-	-	-	-	-	-	-
12.2 -		-	-	-	-	-	-	-	-	-
12.3 -		-	-	-	-	-	-	-	-	-
12.4 -		-	-	-	-	-	-	-	-	-
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12.9 -		-	-	-	-	-	-	-	-	-
12.10 -		-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-
13.1 -		-	-	-	-	-	-	-	-	-
13.2 -		-	-	-	-	-	-	-	-	-
13.3 -		-	-	-	-	-	-	-	-	-
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13.9 -		-	-	-	-	-	-	-	-	-
13.10 -		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
14.1 -		-	-	-	-	-	-	-	-	-
14.2 -		-	-	-	-	-	-	-	-	-
14.3 -		-	-	-	-	-	-	-	-	-
14.4 -		-	-	-	-	-	-	-	-	-
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14.8 -		-	-	-	-	-	-	-	-	-
14.9 -		-	-	-	-	-	-	-	-	-
14.10 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 -		-	-	-	-	-	-	-	-	-
15.2 -		-	-	-	-	-	-	-	-	-
15.3 -		-	-	-	-	-	-	-	-	-
15.4 -		-	-	-	-	-	-	-	-	-
15.5 -		-	-	-	-	-	-	-	-	-
15.6 -		-	-	-	-	-	-	-	-	-
15.7 -		-	-	-	-	-	-	-	-	-
15.8 -		-	-	-	-	-	-	-	-	-
15.9 -		-	-	-	-	-	-	-	-	-
15.10 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	402,334	489,536	457,101	452,823	516,204	516,204	460,694	461,765	418,536
Surplus/(Deficit) for the year	2	31,586	(547)	87,264	103,858	85,569	85,569	7,160	(8,066)	59,222

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

EC44Z 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
Revenue											
Exchange Revenue											
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	1,277	1,488	1,488	1,488
Sale of Goods and Rendering of Services	2	1,037	249	389	416	841	841	551	848	875	890
Agency services	2	2,066	2,360	2,364	2,900	2,900	2,900	1,958	3,002	3,107	3,215
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	587	600	539	-	700	700	565	725	725	725
Interest earned from Current and Non Current Assets	2	9,241	10,126	10,508	10,580	10,580	10,580	7,963	12,950	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	2,477	5,023	5,197	5,377
Licence and permits	2	1,760	1,921	2,164	1,765	2,365	2,365	2,153	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	28,665	55,589	18,814	19,664
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	382	998	1,127	2,313	4,414	4,414	759	3,800	150	150
Non-Exchange Revenue											
Property rates	2	46,982	46,522	64,665	66,904	72,175	72,175	68,720	69,049	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	2,184	2,618	2,711	2,805
Licences or permits	2	198	158	223	200	200	200	224	207	214	220
Transfer and subsidies - Operational	2	283,558	284,562	298,217	297,276	297,806	297,806	296,618	290,485	281,414	302,328
Interest	2	2,019	2,114	4,696	2,200	7,200	7,200	6,281	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	2	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		360,810	398,995	453,591	410,936	487,490	487,490	420,395	455,697	408,462	431,386
Expenditure											
Employee related costs	2	89,977	91,909	98,667	106,006	106,494	106,494	87,558	111,553	116,578	122,112
Remuneration of councillors	2	22,743	23,558	24,539	25,563	25,088	25,088	22,386	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	6,512	11,533	12,102	7,241
Debt impairment	2,3	5,159	9,660	10,025	5,419	5,419	5,419	-	7,048	-	-
Depreciation, amortisation and impairment	2	77,500	110,314	82,239	89,550	89,550	89,550	70,468	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	179,005	179,005	99,920	163,070	105,079	64,899
Transfers and subsidies	2	25,007	18,700	22,455	17,096	17,286	17,286	13,640	16,753	17,279	16,187
Irrecoverable debts written off	2	-	0	-	-	-	-	-	-	-	-
Operational costs	2	79,362	76,814	68,194	83,275	83,980	83,980	48,026	91,695	91,851	86,038
Disposal of Fixed and Intangible Assets	2	(2,631)	18,582	11,773	-	-	-	-	-	-	-
Other Losses	2	19	-	-	-	-	-	-	-	-	-
Total Expenditure		402,334	489,536	457,101	452,823	518,137	518,137	348,511	517,583	461,765	418,536
Surplus/(Deficit)		(41,524)	(90,541)	(3,510)	(41,886)	(30,648)	(30,648)	71,884	(61,886)	(53,302)	12,849
Transfers and subsidies - capital (monetary allocations)	6	73,109	77,434	90,774	145,744	114,284	114,284	(64,748)	69,396	64,050	66,037
Transfers and subsidies - capital (in-kind)	6	-	12,560	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	31,586	(547)	87,264	103,858	83,636	83,636	7,136	7,510	10,748	78,886

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
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		153	-	-	-	200	200	-	550	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	-	83,360	51,510	-
Vote 5 - Community Services		-	5,070	11,307	15,600	15,760	15,760	-	22,300	16,500	-
Vote 6 - Local Economic Development		3,706	2,768	4,940	3,700	3,500	3,500	-	4,000	4,600	4,600
Vote 7 - Public Safety		4,495	12,202	5,147	6,240	9,220	9,220	-	6,650	375	-
Vote 8 - Waste Management		4,124	(36,481)	889	720	4,104	4,104	-	6,053	975	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		107,779	117,752	126,342	215,003	188,261	188,261	-	129,013	78,860	9,310
Total Capital Expenditure - Vote		107,779	117,752	126,342	215,003	188,261	188,261	-	129,013	78,860	9,310
Capital Expenditure - Functional											
Governance and administration		10,421	1,605	2,052	8,500	8,951	8,951	4,080	6,650	4,900	4,710
Executive and council		17	-	-	-	-	-	-	-	-	-
Finance and administration		10,405	1,605	2,052	8,500	8,951	8,951	4,080	6,650	4,900	4,710
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		4,495	17,272	16,454	21,840	24,980	24,980	16,348	31,450	16,875	-
Community and social services		-	5,070	11,307	15,600	15,760	15,760	13,309	22,300	16,500	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		4,495	12,202	5,147	6,240	9,220	9,220	3,039	6,650	375	-
Housing		-	-	-	-	-	-	-	2,500	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		88,739	135,356	106,946	183,943	150,226	150,226	73,282	87,360	56,110	4,600
Planning and development		3,706	9,864	6,507	67,500	5,484	5,484	3,809	4,000	4,600	4,600
Road transport		85,033	125,492	100,440	116,443	144,742	144,742	69,473	83,360	51,510	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		4,124	(36,481)	889	720	4,104	4,104	16,194	8,116	975	-
Energy sources		-	-	-	-	-	-	-	2,063	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		4,124	(36,481)	889	720	4,104	4,104	16,194	6,053	975	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	107,779	117,752	126,342	215,003	188,261	188,261	109,905	133,576	78,860	9,310
Funded by:											
National Government		58,125	67,574	80,146	83,944	114,284	114,284	61,643	69,596	68,210	200
Provincial Government		18,094	98	305	61,920	291	291	76	228	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		120	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	76,340	67,671	80,451	145,864	114,575	114,575	61,719	69,824	68,210	200
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		31,180	48,211	45,532	69,139	73,687	73,687	48,186	63,752	10,650	9,110
Total Capital Funding	7	107,519	115,883	125,983	215,003	188,261	188,261	109,905	133,576	78,860	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
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit		-	-	-	-	-	-	-	-	-	-
1.3 - Internal Audit Unit		-	-	-	-	-	-	-	-	-	-
1.4 - IDP		-	-	-	-	-	-	-	-	-	-
1.5 - Municipal Managers Office		-	-	-	-	-	-	-	-	-	-
1.6 -		-	-	-	-	-	-	-	-	-	-
1.7 -		-	-	-	-	-	-	-	-	-	-
1.8 -		-	-	-	-	-	-	-	-	-	-
1.9 -		-	-	-	-	-	-	-	-	-	-
1.10 -		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
2.1 - Budget and Treasury -CFO		-	-	-	-	-	-	-	-	-	-
2.2 - Revenue and expenditure		-	-	-	-	-	-	-	-	-	-
2.3 - Budget, Reporting and Asset Management		-	-	-	-	-	-	-	-	-	-
2.4 - Supply Change Management		-	-	-	-	-	-	-	-	-	-
2.5 -		-	-	-	-	-	-	-	-	-	-
2.6 -		-	-	-	-	-	-	-	-	-	-
2.7 -		-	-	-	-	-	-	-	-	-	-
2.8 -		-	-	-	-	-	-	-	-	-	-
2.9 -		-	-	-	-	-	-	-	-	-	-
2.10 -		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
3.1 - Information Technology		-	-	-	-	-	-	-	-	-	-
3.2 - Human Resources		-	-	-	-	-	-	-	-	-	-
3.3 - Administration & Sound Governance		-	-	-	-	-	-	-	-	-	-
3.4 -		-	-	-	-	-	-	-	-	-	-
3.5 -		-	-	-	-	-	-	-	-	-	-
3.6 -		-	-	-	-	-	-	-	-	-	-
3.7 -		-	-	-	-	-	-	-	-	-	-
3.8 -		-	-	-	-	-	-	-	-	-	-
3.9 -		-	-	-	-	-	-	-	-	-	-
3.10 -		-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-
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 -		-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-
5.1 - Social Services		-	-	-	-	-	-	-	-	-	-
5.2 - Parks		-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls		-	-	-	-	-	-	-	-	-	-
5.4 -		-	-	-	-	-	-	-	-	-	-
5.5 -		-	-	-	-	-	-	-	-	-	-
5.6 -		-	-	-	-	-	-	-	-	-	-
5.7 -		-	-	-	-	-	-	-	-	-	-
5.8 -		-	-	-	-	-	-	-	-	-	-
5.9 -		-	-	-	-	-	-	-	-	-	-
5.10 -		-	-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
6.1 - LED Section		-	-	-	-	-	-	-	-	-	-
6.2 -		-	-	-	-	-	-	-	-	-	-
6.3 -		-	-	-	-	-	-	-	-	-	-
6.4 -		-	-	-	-	-	-	-	-	-	-
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6.10 -		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-
7.1 - Traffic Department		-	-	-	-	-	-	-	-	-	-
7.2 -		-	-	-	-	-	-	-	-	-	-
7.3 -		-	-	-	-	-	-	-	-	-	-
7.4 -		-	-	-	-	-	-	-	-	-	-
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7.9 -		-	-	-	-	-	-	-	-	-	-
7.10 -		-	-	-	-	-	-	-	-	-	-

Vote 8 - Waste Management	-	-	-	-	-	-	-	-	-	-
8.1 - Solid Waste Management	-	-	-	-	-	-	-	-	-	-
8.2 -	-	-	-	-	-	-	-	-	-	-
8.3 -	-	-	-	-	-	-	-	-	-	-
8.4 -	-	-	-	-	-	-	-	-	-	-
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8.9 -	-	-	-	-	-	-	-	-	-	-
8.10 -	-	-	-	-	-	-	-	-	-	-
Vote 9 -	-	-	-	-	-	-	-	-	-	-
9.1 -	-	-	-	-	-	-	-	-	-	-
9.2 -	-	-	-	-	-	-	-	-	-	-
9.3 -	-	-	-	-	-	-	-	-	-	-
9.4 -	-	-	-	-	-	-	-	-	-	-
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9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-
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10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-
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11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-
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12.9 -	-	-	-	-	-	-	-	-	-	-
12.10 -	-	-	-	-	-	-	-	-	-	-
Vote 13 -	-	-	-	-	-	-	-	-	-	-
13.1 -	-	-	-	-	-	-	-	-	-	-
13.2 -	-	-	-	-	-	-	-	-	-	-
13.3 -	-	-	-	-	-	-	-	-	-	-
13.4 -	-	-	-	-	-	-	-	-	-	-
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13.9 -	-	-	-	-	-	-	-	-	-	-
13.10 -	-	-	-	-	-	-	-	-	-	-
Vote 14 -	-	-	-	-	-	-	-	-	-	-
14.1 -	-	-	-	-	-	-	-	-	-	-
14.2 -	-	-	-	-	-	-	-	-	-	-
14.3 -	-	-	-	-	-	-	-	-	-	-
14.4 -	-	-	-	-	-	-	-	-	-	-
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14.8 -	-	-	-	-	-	-	-	-	-	-
14.9 -	-	-	-	-	-	-	-	-	-	-
14.10 -	-	-	-	-	-	-	-	-	-	-
Vote 15 -	-	-	-	-	-	-	-	-	-	-
15.1 -	-	-	-	-	-	-	-	-	-	-
15.2 -	-	-	-	-	-	-	-	-	-	-
15.3 -	-	-	-	-	-	-	-	-	-	-
15.4 -	-	-	-	-	-	-	-	-	-	-
15.5 -	-	-	-	-	-	-	-	-	-	-
15.6 -	-	-	-	-	-	-	-	-	-	-
15.7 -	-	-	-	-	-	-	-	-	-	-
15.8 -	-	-	-	-	-	-	-	-	-	-
15.9 -	-	-	-	-	-	-	-	-	-	-
15.10 -	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-



Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
Vote 1 - Executive and Council	153	-	-	-	200	200	-	550	200	200
1.1 - Mayor and Council	17	-	-	-	-	-	-	-	-	-
1.2 - Special Programs Unit	136	-	-	-	200	200	-	550	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 -	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury	6,544	162	795	5,000	5,000	5,000	-	2,900	830	600
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 -	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services	3,725	1,443	1,256	3,500	3,751	3,751	-	3,200	3,870	3,910
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 -	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department	85,033	132,588	102,006	180,243	146,726	146,726	-	83,360	51,510	-
4.1 - Infrastructure And Planning	0	-	-	-	-	-	-	-	-	-
4.2 - Roads and Streets PMU	85,033	132,588	102,006	180,243	146,726	146,726	-	83,360	51,510	-
4.3 -	-	-	-	-	-	-	-	-	-	-
4.4 -	-	-	-	-	-	-	-	-	-	-
4.5 -	-	-	-	-	-	-	-	-	-	-
4.6 -	-	-	-	-	-	-	-	-	-	-
4.7 -	-	-	-	-	-	-	-	-	-	-
4.8 -	-	-	-	-	-	-	-	-	-	-
4.9 -	-	-	-	-	-	-	-	-	-	-
4.10 -	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services	-	5,070	11,307	15,600	15,760	15,760	-	22,300	16,500	-
5.1 - Social Services	-	-	-	-	-	-	-	-	-	-
5.2 - Parks	-	-	-	-	-	-	-	-	-	-
5.3 - Community Halls	-	5,070	11,307	15,600	15,760	15,760	-	22,300	16,500	-
5.4 -	-	-	-	-	-	-	-	-	-	-
5.5 -	-	-	-	-	-	-	-	-	-	-
5.6 -	-	-	-	-	-	-	-	-	-	-
5.7 -	-	-	-	-	-	-	-	-	-	-
5.8 -	-	-	-	-	-	-	-	-	-	-
5.9 -	-	-	-	-	-	-	-	-	-	-
5.10 -	-	-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development	3,706	2,768	4,940	3,700	3,500	3,500	-	4,000	4,600	4,600
6.1 - LED Section	3,706	2,768	4,940	3,700	3,500	3,500	-	4,000	4,600	4,600
6.2 -	-	-	-	-	-	-	-	-	-	-
6.3 -	-	-	-	-	-	-	-	-	-	-
6.4 -	-	-	-	-	-	-	-	-	-	-
6.5 -	-	-	-	-	-	-	-	-	-	-
6.6 -	-	-	-	-	-	-	-	-	-	-
6.7 -	-	-	-	-	-	-	-	-	-	-
6.8 -	-	-	-	-	-	-	-	-	-	-
6.9 -	-	-	-	-	-	-	-	-	-	-
6.10 -	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety	4,495	12,202	5,147	6,240	9,220	9,220	-	6,650	375	-
7.1 - Traffic Department	4,495	12,202	5,147	6,240	9,220	9,220	-	6,650	375	-
7.2 -	-	-	-	-	-	-	-	-	-	-
7.3 -	-	-	-	-	-	-	-	-	-	-
7.4 -	-	-	-	-	-	-	-	-	-	-
7.5 -	-	-	-	-	-	-	-	-	-	-
7.6 -	-	-	-	-	-	-	-	-	-	-
7.7 -	-	-	-	-	-	-	-	-	-	-
7.8 -	-	-	-	-	-	-	-	-	-	-
7.9 -	-	-	-	-	-	-	-	-	-	-
7.10 -	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management	4,124	(36,481)	889	720	4,104	4,104	-	6,053	975	-
8.1 - Solid Waste Management	4,124	(36,481)	889	720	4,104	4,104	-	6,053	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 -	-	-	-	-	-	-	-	-	-	-
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9.9 -	-	-	-	-	-	-	-	-	-	-
9.10 -	-	-	-	-	-	-	-	-	-	-
Vote 10 -	-	-	-	-	-	-	-	-	-	-
10.1 -	-	-	-	-	-	-	-	-	-	-
10.2 -	-	-	-	-	-	-	-	-	-	-
10.3 -	-	-	-	-	-	-	-	-	-	-
10.4 -	-	-	-	-	-	-	-	-	-	-
10.5 -	-	-	-	-	-	-	-	-	-	-
10.6 -	-	-	-	-	-	-	-	-	-	-
10.7 -	-	-	-	-	-	-	-	-	-	-
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10.9 -	-	-	-	-	-	-	-	-	-	-
10.10 -	-	-	-	-	-	-	-	-	-	-
Vote 11 -	-	-	-	-	-	-	-	-	-	-
11.1 -	-	-	-	-	-	-	-	-	-	-
11.2 -	-	-	-	-	-	-	-	-	-	-
11.3 -	-	-	-	-	-	-	-	-	-	-
11.4 -	-	-	-	-	-	-	-	-	-	-
11.5 -	-	-	-	-	-	-	-	-	-	-
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11.9 -	-	-	-	-	-	-	-	-	-	-
11.10 -	-	-	-	-	-	-	-	-	-	-
Vote 12 -	-	-	-	-	-	-	-	-	-	-
12.1 -	-	-	-	-	-	-	-	-	-	-
12.2 -	-	-	-	-	-	-	-	-	-	-
12.3 -	-	-	-	-	-	-	-	-	-	-
12.4 -	-	-	-	-	-	-	-	-	-	-
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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	-	129,013	78,860	9,310
Total Capital Expenditure	107,779	117,752	126,342	215,003	188,261	188,261	-	129,013	78,860	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
ASSETS											
Current assets											
Cash and cash equivalents	1	79,105	66,310	91,190	143,710	114,685	114,685	155,481	95,625	127,665	292,925
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	4,850	8,394	8,551	21,830	16,140	16,140	6,845	5,495	25,513	14,889
Receivables from non-exchange transactions	3	22,380	14,759	14,208	9,807	19,271	19,271	41,801	26,728	34,441	42,424
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	2,869	3,899	15,630	3,899	15,630	15,630	16,051	15,630	15,630	15,630
VAT Receivable	6	6,982	5,636	4,260	(47,371)	(46,700)	(46,700)	22,060	4,963	4,982	5,176
Other current assets	7	18,474	21,206	23,818	23,171	23,818	23,818	23,818	523	523	523
Total current assets		134,660	120,205	157,657	155,046	142,843	142,843	266,056	148,964	208,754	371,567
Non current assets											
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	1,099,514	1,331,422	1,318,499	1,234,099
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	1,158	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	-	-	-	-	-	-	-	-	-	-
Total non current assets		1,007,823	1,054,723	1,088,077	1,347,271	1,188,379	1,188,379	1,127,515	1,376,263	1,363,750	1,279,811
TOTAL ASSETS		1,142,483	1,174,928	1,245,734	1,502,317	1,331,222	1,331,222	1,393,571	1,525,227	1,572,505	1,651,378
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	-	-	-	-
Consumer deposits	19	162	176	217	176	217	217	266	217	217	217
Trade and other payables from exchange transactions	20	68,434	79,146	69,757	87,521	69,870	69,870	34,734	42,042	28,912	14,908
Trade and other payables from non-exchange transactions	21	3,699	11,485	491	10,621	595	595	50,803	0	(0)	(0)
Provision	22	3,007	3,357	3,978	3,376	3,978	3,978	(1,208)	4,448	4,448	4,448
VAT Payable	23	140	15,185	17,591	207	17,636	17,636	17,604	426	465	853
Other current liabilities	24	713	446	470	466	470	470	177	-	-	-
Total current liabilities		76,155	109,794	92,504	102,366	92,765	92,765	102,376	47,134	34,042	20,427
Non current liabilities											
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	-	-	-
Total non current liabilities		8,531	11,654	12,430	11,654	12,430	12,430	12,430	12,430	12,430	12,430
TOTAL LIABILITIES		84,686	121,449	104,935	114,020	105,196	105,196	114,806	59,564	46,472	32,857
NET ASSETS		1,057,797	1,053,480	1,140,799	1,388,297	1,226,026	1,226,026	1,278,764	1,465,663	1,526,033	1,618,521
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	1,023,163	1,016,727	1,092,269	1,351,544	1,185,666	1,185,666	1,251,866	1,424,590	1,484,960	1,577,448
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	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	1,057,176	1,053,480	1,132,629	1,388,297	1,226,026	1,226,026	1,292,226	1,465,663	1,526,033	1,618,521

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		36,927	–	–	61,552	66,813	66,813	66,813	62,144	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	290,485	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	13,675	12,059	12,455
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(34,574)	(33,339)	(32,673)	(340,757)	(405,935)	(405,935)	(33,926)	(404,249)	(353,113)	(309,100)
Finance charges		–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies	1	–	–	–	(17,097)	(17,182)	(17,182)	(17,182)	(16,753)	(17,279)	(16,187)
NET CASH FROM/(USED) OPERATING ACTIVITIES		353,701	(504)	(32,673)	237,749	211,755	211,755	583,764	114,516	110,900	174,570
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Insurance Refund - Capital		–	–	–	–	–	–	–	–	–	–
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		(122,639)	(179,265)	(151,250)	(215,003)	(188,261)	(188,261)	(188,261)	(120,497)	(65,258)	(9,310)
Retention (Capital)		–	–	–	–	–	–	–	(13,079)	(13,602)	–
NET CASH FROM/(USED) INVESTING ACTIVITIES		(122,639)	(179,265)	(151,250)	(215,003)	(188,261)	(188,261)	(188,261)	(133,576)	(78,860)	(9,310)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		231,062	(179,768)	(183,923)	22,746	23,494	23,494	395,502	(19,060)	32,040	165,260
Cash/cash equivalents at the year begin:	2	103,546	79,105	66,213	120,964	91,190	91,190	91,190	114,685	95,625	127,665
Cash/cash equivalents at the year end:	2	334,608	(100,663)	(117,710)	143,710	114,685	114,685	486,693	95,625	127,665	292,926

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. The MTREF is populated directly from SA30.

Total receipts	388,275	32,835	–	595,603	634,873	634,873	634,873	535,518	481,292	499,857
Total payments	(157,213)	(212,604)	(183,923)	(572,857)	(611,378)	(611,378)	(239,370)	(541,498)	(435,650)	(334,597)
	231,062	(179,768)	(183,923)	22,746	23,494	23,494	395,502	(5,981)	45,642	165,260
Borrowings & investments & c.deposits	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	–	–	–	–	–	–	–	–	–	–
	231,062	(179,768)	(183,923)	22,746	23,494	23,494	395,502	(5,981)	45,642	165,260
	–	–	–	–	(0)	(0)	–	(13,079)	(13,602)	–

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
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	334,608	(100,663)	(117,710)	143,710	114,685	114,685	486,693	95,625	127,665	292,926
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		334,608	(100,663)	(117,710)	143,710	114,685	114,685	486,693	95,625	127,665	292,926
Application of cash and investments											
Unspent conditional transfers		(1)	11,485	491	11,365	491	491	50,803	0	(0)	(0)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(604)	4,910	9,438	37,402	54,054	54,054	4,600	32,197	12,160	22,589
Other working capital requirements	3	64,082	79,146	69,757	77,886	54,857	54,857	11,932	(24,969)	(60,220)	(66,733)
Other provisions		3,720	3,803	4,448	3,842	4,448	4,448	1,031	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
Total Application of cash and investments:		101,210	136,096	124,494	167,247	154,210	154,210	28,005	52,749	(2,540)	1,378
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		233,398	(236,760)	(242,204)	(23,537)	(39,525)	(39,525)	458,688	42,876	130,205	291,548
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		233,398	(236,760)	(242,204)	(23,537)	(39,525)	(39,525)	458,688	42,876	130,205	291,548

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	22,802	67,011	89,132	81,641
Creditors due	68,434	79,146	69,757	87,521	69,870	69,870	34,734	42,042	28,912	14,908
Total	(64,082)	(79,146)	(69,757)	(77,886)	(54,857)	(54,857)	(11,932)	24,969	60,220	66,733

Debtors collection assumptions

Balance outstanding - debtors	27,230	23,153	22,759	31,637	35,410	35,410	48,646	32,223	59,954	57,313
Estimate of debtors collection rate	16.0%	0.0%	0.0%	30.5%	42.4%	42.4%	46.9%	208.0%	148.7%	142.4%

Long term investments committed

Balance (Insert description; eg sinking fund)

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										
6	34,013	36,753	40,360	36,753	40,360	40,360	40,360	41,073	41,073	41,073

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
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	47,855	58,550	87,819	137,926	83,373	83,373	54,921	58,080	6,160
Roads Infrastructure		3,790	56,915	61,326	42,550	45,122	45,122	11,918	34,110	-
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		-	-	-	-	-	-	-	-	-
Infrastructure		18,765	60,647	67,578	44,550	47,106	47,106	11,918	34,110	-
Community Facilities		10,036	(16,274)	18,196	21,400	23,862	23,862	26,700	21,100	4,600
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		10,036	(16,274)	18,196	21,400	23,862	23,862	26,700	21,100	4,600
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		16,227	5,770	448	4,200	4,200	4,200	7,050	200	200
Housing		0	-	-	61,800	(0)	(0)	-	-	-
Other Assets		16,227	5,770	448	66,000	4,200	4,200	7,050	200	200
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	-	-	1,000	1,271	1,271	700	720	760
Intangible Assets		150	-	-	1,000	1,271	1,271	700	720	760
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	1,653	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		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	5,279	48,521	12,983	42,305	70,076	70,076	54,408	20,780	3,150
Roads Infrastructure		-	46,951	10,083	36,185	64,449	64,449	51,258	17,400	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	46,951	10,083	36,185	64,449	64,449	51,258	17,400	-
Community Facilities		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	1,566	-	-	-	-	-	-
Community Assets		-	-	1,566	-	-	-	-	-	-
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		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		-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets	6	54,646	10,681	25,539	34,772	34,813	34,813	24,246	-	-
Roads Infrastructure		56,012	6,992	22,302	34,772	34,813	34,813	22,246	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(1,366)	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-

Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	54,646	6,992	22,302	34,772	34,813	34,813	22,246	-	-
Community Facilities	-	3,689	3,237	-	-	-	2,000	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	-	3,689	3,237	-	-	-	2,000	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-

Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	107,779	117,752	126,342	215,003	188,261	188,261	133,576	78,860	9,310
Roads Infrastructure		59,802	110,858	93,711	113,507	144,383	144,383	85,423	51,510	-
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		73,411	114,590	99,963	115,507	146,367	146,367	85,423	51,510	-
Community Facilities		10,036	(12,585)	21,432	21,400	23,862	23,862	28,700	21,100	4,600
Sport and Recreation Facilities		-	-	1,566	-	-	-	-	-	-
Community Assets		10,036	(12,585)	22,999	21,400	23,862	23,862	28,700	21,100	4,600
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		16,227	5,770	448	4,200	4,200	4,200	7,050	200	200
Housing		0	-	-	61,800	(0)	(0)	-	-	-
Other Assets		16,227	5,770	448	66,000	4,200	4,200	7,050	200	200
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		150	-	-	1,000	1,271	1,271	700	720	760
Intangible Assets		150	-	-	1,000	1,271	1,271	700	720	760
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	1,653	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		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		107,779	117,752	126,342	215,003	188,261	188,261	133,576	78,860	9,310
ASSET REGISTER SUMMARY - PPE (WDV)	5	805,545	1,714,329	687,851	585,950	615,764	615,764	1,257,824	1,172,701	1,084,161
Roads Infrastructure		341,100	281,379	244,994	576,744	360,129	360,129	(58,017)	(119,817)	(183,471)
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	350	550	750
Infrastructure		265,558	149,175	89,587	391,163	292,153	292,153	(57,667)	(119,267)	(182,721)
Community Assets		114,065	131,192	131,818	99,692	224,486	224,486	1,269,196	1,250,196	1,231,196
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	(447)	(1,197)	(3,297)
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		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	805,545	1,714,329	687,851	585,950	615,764	615,764	1,257,824	1,172,701	1,084,161
EXPENDITURE OTHER ITEMS		92,005	99,070	90,957	115,300	117,344	117,344	122,328	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	27,794	27,794	32,675	29,073	23,040

Roads Infrastructure	9,083	10,608	5,046	16,400	11,790	11,790	10,800	10,918	11,246
Storm water Infrastructure	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	1,592	1,505	788	500	3,900	3,900	3,700	4,326	4,456
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-
Infrastructure	10,675	12,113	5,834	16,900	15,690	15,690	14,500	15,244	15,701
Community Facilities	1,796	4,000	3,350	3,150	3,275	3,275	7,850	4,850	850
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Community Assets	1,796	4,000	3,350	3,150	3,275	3,275	7,850	4,850	850
Heritage Assets	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Operational Buildings	2,451	1,702	3,916	1,000	3,414	3,414	4,000	2,575	2,652
Housing	-	-	-	-	-	-	-	-	-
Other Assets	2,451	1,702	3,916	1,000	3,414	3,414	4,000	2,575	2,652
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Computer Equipment	262	358	262	250	250	250	1,700	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	4,465	4,465	3,875	3,886	1,300
Transport Assets	-	-	-	600	600	600	600	618	637
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS	92,005	99,070	90,957	115,300	117,344	117,344	122,328	120,445	116,290
Renewal and upgrading of Existing Assets as % of total capex	55.6%	50.3%	30.5%	35.8%	55.7%	55.7%	58.9%	26.4%	33.8%
Renewal and upgrading of Existing Assets as % of deprecn	83.4%	75.9%	51.9%	86.1%	117.1%	117.1%	87.7%	22.7%	3.4%
R&M as a % of PPE & Investment Property	2.5%	1.2%	2.4%	4.4%	4.5%	4.5%	2.6%	2.5%	2.2%
Renewal and upgrading and R&M as a % of PPE and Investment Property	9.9%	4.7%	8.0%	17.6%	21.6%	21.6%	9.0%	4.3%	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
Household service targets										
Water:										
Piped water inside dwelling		670	786	885	1073	1073	1073	1073	1073	1073
Piped water inside yard (but not in dwelling)		796	831	800	1553	1553	1553	1553	1553	1553
Using public tap (at least min.service level)	2	2800	3960	3960	4706	4706	4706	4706	4706	4706
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		4,266	5,577	5,645	7,332	7,332	7,332	7,332	7,332	7,332
Using public tap (< min.service level)	3	9846	9846	1194	1194	1194	11012	11012	11012	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		565	565	565	565	565	565	565	565	565
<i>Below Minimum Service Level sub-total</i>		10,411	10,411	1,759	1,759	1,759	11,577	11,577	11,577	565
Total number of households	5	14,677	15,988	7,404	9,091	9,091	18,909	18,909	18,909	7,897
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6202	6202	6202	6202	6202	6202	6202	6202	6202
Flush toilet (with septic tank)		1150	1150	1150	1150	1150	1150	1150	1150	1150
Chemical toilet		3915	3915	3915	3915	3915	3915	3915	3915	3915
Pit toilet (ventilated)		42959	42959	42959	42959	42959	42959	42959	42959	42959
Other toilet provisions (> min.service level)		15	15	15	15	15	15	15	15	15
<i>Minimum Service Level and Above sub-total</i>		54,241	54,241	54,241	54,241	54,241	54,241	54,241	54,241	54,241
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		780	780	780	780	780	780	780	780	780
<i>Below Minimum Service Level sub-total</i>		780	780	780	780	780	780	780	780	780
Total number of households	5	55,021	55,021	55,021	55,021	55,021	55,021	55,021	55,021	55,021
Energy:										
Electricity (at least min.service level)		26432	26432	26432	26432	26432	26432	26432	26432	26432
Electricity - prepaid (min.service level)		28034	28034	28034	28034	28034	28034	28034	28034	28034
<i>Minimum Service Level and Above sub-total</i>		54,466	54,466	54,466	54,466	54,466	54,466	54,466	54,466	54,466
Electricity (< min.service level)		0	0	0	0	0	0	0	0	0
Electricity - prepaid (< min. service level)		0	0	0	0	0	0	0	0	0
Other energy sources		950	1,980	2,065	2,065	1,780	1,300	1,148	1,148	1,148
<i>Below Minimum Service Level sub-total</i>		950	1,980	2,065	2,065	1,780	1,300	1,148	1,148	1,148
Total number of households	5	55,416	56,446	56,531	56,531	56,246	55,766	55,614	55,614	55,614
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		711	711	711	711	711	711	711	711	711
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		711	711	711	711	711	711	711	711	711
Total number of households	5	711	711	711	711	711	711	711	711	711
Households receiving Free Basic Service										
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		1080	1200	989	1089	1159	1200	1158	1158	1158
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		1080	1200	989	1089	1159	1200	1158	1158	1158
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided	8	1	1	1	1	1	1	1	1	1
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)										
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)	9	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		(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

LC442 Umzimvubu - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	###	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
REVENUE ITEMS											
Exchange revenue											
Service charges - Electricity											
Appliance Maintenance											
Availability Charges											
Connection/Reconnection											
Electricity Distribution Revenue for Services											
Electricity Sales											
Joint Pole Usage											
Meter Compliance Testing											
Meter Reading Fees											
Notice Revenue											
Temporary Service Plant											
Total Service charges - Electricity											
Less revenue foregone (in excess of 20 kwh per inagent household per month)											
Less Lost or free pass services (20 kwh per inagent household per month)											
Net Service charges - Electricity											
Service charges - Water											
Agricultural and Rural Water Service											
Availability Charges											
Connection/Disconnection											
Industrial Water											
Meter Reading Fees											
Sale											
Urban Higher Level Service											
Total Service charges - Water											
Less revenue foregone (in excess of 6 kilolitres per inagent household per month)											
Less Lost or free pass services (6 kilolitres per inagent household per month)											
Net Service charges - Water											
Service charges - Waste Water Management											
Agricultural and Rural											
Availability Charges											
Connection/Reconnection											
Higher Level Service											
Industrial Effluent											
Industrial Waste Water											
Pump/Hemostat or Waste Water											
Sanitation Charges											
Treatment of Effluent											
Total Service charges - Waste Water Management											
Less revenue foregone (in excess of free sanitation service to inagent households)											
Less Lost or free pass services (free sanitation service to inagent households)											
Net Service charges - Waste Water Management											
Service charges - Waste Management											
Availability Charges											
Carrier Bags											
Disposal Facilities											
Refuse Bags											
Refuse Removal	1,263	1,297	1,360	1,483	1,483	1,483	1,275	1,483	1,483	1,483	
Skip											
Waste Bins											
Total refuse removal revenue	1,263	1,297	1,360	1,483	1,483	1,483	1,277	1,483	1,483	1,483	
Less revenue foregone (in excess of one removal a week to inagent households)											
Less Lost or free pass services (removes once a week to inagent households)											
Net Service charges - Waste Management	1,263	1,297	1,360	1,483	1,483	1,483	1,277	1,483	1,483	1,483	
Sales of Goods and Rendering of Services											
Academic Services											
Advertisements	119	47	167	180	60	60	59	62	64	66	
Amendment Fees											
Application Fees for Land Usage	11	70	4	8	8	8	18	9	9	7	
Building Plan Approval	564	142	167	140	650	650	435	650	670	680	
Building Plan Clause Levy											
Buyers Card											
Camping Fees											
Cemetery and Burial	23	15	17	15	15	15	13	16	16	17	
Cleaning and Removal											
Clearance Certificates	28	12	15	23	23	23	10	24	25	25	
Computer Services											
Day Care Fees											
Demolition Application Fees											
Development Charges											
Domestic Services											
Drainage Fees											

Enroachment Fees											
Entrance Fees	(26)	(2)	2								
Escort Fees			10								
Exempted Parking					15	15		10		16	17
Fire Services											
Health Services											
Housing (Boarding Services)											
Immunisation Fees											
Laboratory Services											
Legal Fees											
Library Fees											
Management Fees											
Meal and Refreshment											
Membership Fees											
Objections and Appeals											
Occupation Certificates											
Parking Fees											
Photo Copies, Faxes and Telephone charges											
Removal of Restrictions											
Sale of Carbon Credits											
Sale of Goods											
Scrap, Waste & Other Goods	216	18	6	68	68	68	7	70	73	75	75
Shared Services											
Squatter Re-allocation											
Stone and Gravel											
Streets/Street Markets (Informal Traders)	1	8									
Town Planning and Servitudes											
Traffic Control											
Transport Fees											
Valuation Services											
Water Meter Protectors											
Weightbridge Fees											
Total Sales of Goods and Rendering of Services	1,037	249	383	415	841	841	531	848	875	880	880
Agency Services											
District Municipalities											
Eastern Cape											
Free State											
Gauteng											
Kwazulu/Natal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total District Municipalities											
National											
AARTO											
Department of Environmental Affairs											
Total National											
Provincial											
Eastern Cape											
Free State	2,066	2,360	2,364	2,900	2,900	2,900	1,958	3,002	3,107	3,215	3,215
Gauteng											
Kwazulu/Natal											
Limpopo											
Mpumalanga											
Northern Cape											
Northwest											
Western Cape											
Total Provincial	2,066	2,360	2,364	2,900	2,900	2,900	1,958	3,002	3,107	3,215	3,215
Total Agency Services	2,066	2,360	2,364	2,900	2,900	2,900	1,958	3,002	3,107	3,215	3,215
Interest - Deemed Interest											
Interest earned from Receivables											
Alliates/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											
Staff											
Waste Management						700	700	565	725	725	725
Waste Water Management											
Water											
Shared Services											
Total Interest earned from Receivables	587	600	539			700	700	565	725	725	725
Interest earned from Current and Non Current Assets											
Bank Accounts	330	643	473	580	580	580	370	600	621	643	643
Financial Assets											
Short Term Investments and Call Accounts	8,911	9,483	10,035	10,000	10,000	10,000	7,594	12,350	10,712	11,087	11,087
Total Interest earned from Current and Non Current Assets	9,241	10,126	10,508	10,560	10,580	10,580	7,964	12,950	11,333	11,730	11,730
Dividends											
External Investment											
Municipal Entities											
Other Unvoiced											
Rent on Land											
Land											
Prospecting, Mining, Royalties											
Servitudes											
Total Rent on Land											
Rental from Fixed Assets											
Market Related											
Biological Assets											
Heritage Assets											
Investment Property	4,589										
Property Plant and Equipment	192	184	343	215	315	315	289	326	337	349	349
Total Market Related	4,781	184	343	215	315	315	289	326	337	349	349
Non-market Related											
Biological Assets											
Heritage Assets											
Investment Property											
Property Plant and Equipment	1,576	4,956	5,083	7,140	7,140	7,140	2,189	4,697	4,860	5,028	5,028
Total Non-market Related	1,576	4,956	5,083	7,140	7,140	7,140	2,189	4,697	4,860	5,028	5,028
Total Rental from Fixed Assets	6,357	5,140	5,426	7,355	7,455	7,455	2,477	5,023	5,197	5,377	5,377
Licences or Permits											
Angling/Fishing											
Atmospheric Emissions											
Boat											
Dog											
Fauna and Flora											
Filming Fees											
Game											
Health Certificates											
Hiking Trails											
Hoarding (Collecting/Storing)											
Market Porters											
Road and Transport	1,760	1,921	2,164	1,765	2,365	2,365	2,153	2,448	2,533	2,622	2,622
Threatened and Protected Species											
Trading											
Total Licences or Permits	1,760	1,921	2,164	1,765	2,365	2,365	2,153	2,448	2,533	2,622	2,622
Special Rating Levies											
Agricultural Properties											
Business and Commercial Properties											
Industrial Properties											
Mining Properties											
Public Benefit Organisations											
Public Service Infrastructure Properties											
Public Service Purposes Properties											
Residential Properties											
Residential Sectional Title Garages											
Sport Clubs and Events											
Vacant Land											

Total Special Rating Levies										
Construction Contract Revenue	2,045	38,093	46,261	13,017	76,825	76,825	28,865	55,589	18,814	19,854
Development Charges										
Operational Revenue										
Administrative Handling Fees		819	820	2,163	2,163	2,163	578	1,650		
Arbor City Awards Competition										
Bad Debts Recovered										
Bottle Ke Botoh Cleaning and Greening Award										
Breakages and Losses Recovered										
Bursary Repayment			92		101	101	28			
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	153	150	150	150
Recovery Maintenance										
Registration Fees										
Request for Information										
Sale of Property						2,000	2,000	2,000		
Skills Development Levy Refund										
Staff and Councilors Recoveries			102							
Total Operational Revenue	382	998	1,127	2,313	4,414	4,414	739	3,800	150	150
Non-Exchange Revenue										
Property Rates										
Agricultural Properties					10	10	10	7	10	10
Business and Commercial Properties		4,396	7,307	7,513	7,513	7,513	5,709	5,822	7,513	7,513
Industrial Properties										
Mining Properties										
Public Benefit Organisations										
Public Service Infrastructure Properties										
Public Service Purposes Properties										
Residential Properties	47,151	41,686	54,069	54,739	60,000	60,000	59,859	60,000	60,000	60,000
Residential Sectional Title Garages			2,431	3,288	3,288	3,288	2,325	2,367	3,288	3,288
Sport Clubs and Fields										
Vacant Land		441	858	1,384	1,384	1,384	816	853	1,384	1,384
Total Property Rates	47,151	46,222	64,665	66,304	72,175	72,175	68,720	69,049	72,175	72,175
Less revenue foregone (exemptions, reductions and rebates and impermissible values in net property rates)	(1,697)		10							
net property rates	45,454	46,232	64,675	66,304	72,175	72,175	68,720	69,049	72,175	72,175
Surcharges and Taxes										
Surcharges										
Taxes										
Total Surcharges and Taxes	0	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	3,315	3,642	2,359	4,527	2,527	2,527	1,746	2,618	2,711	2,805
Forfeits								438		
Penalties										
Total Fines, Penalties and Forfeits	3,315	3,642	2,359	4,527	2,527	2,527	2,184	2,618	2,711	2,805
Licences or Permits										
Angling/Fishing										
Atmospheric Emission										
Boat										
Dog										
Fauna and Flora										
Filming Fees										
Game										
Health Certificates										
Hiking Trails										
Hoarding (Collecting/Storage)										
Market Porters										
Road and Transport										
Threatened and Protected Species										
Trading	198	158	223	200	200	200	224	207	214	220
Total Licences or permits	198	158	223	200	200	200	224	207	214	220
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts	500									
District Municipalities										
Foreign Government and International Organisations										
Higher Educational Institutions										
Households										
National Government										
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government										
Public Corporations										
Total Allocations In-kind	500	-	-	-	-	-	-	-	-	-
Monetary Allocations										
Departmental Agencies and Accounts	4,399	238	223	400	400	400	478	400	400	400
District Municipalities		87	150							
Foreign Government and International Organisations										
Higher Educational Institutions										
Households	15,572	8,137	4,364	4,573	4,573	4,573	4,060	4,625	2,100	2,200
National Revenue Fund	260,536	275,357	289,930	288,295	288,295	288,295	288,295	281,659	278,914	299,728
Non-Profit Institutions										
Parent Municipality										
Private Enterprises										
Provincial Government	2,150	743	3,568	4,008	4,538	4,538	3,785	3,801		
Public Corporations										
Total Monetary Allocations	283,558	284,562	293,211	297,276	297,606	297,606	295,618	291,463	281,414	302,328
Total Transfer and subsidies - Operational	283,558	284,562	293,211	297,276	297,606	297,606	295,618	291,463	281,414	302,328
Interest Receivables										
Property Rates	2,019	2,114	4,696	2,200	7,200	7,200	6,281	7,452	7,713	7,983
Service Charges										
Electricity										
Waste Management										
Waste Water Management										
Water										
Total Service Charges	2,019	2,114	4,696	2,200	7,200	7,200	6,281	7,452	7,713	7,983
Total Interest Receivables										
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Electricity - Availability Charges										
Waste Management - Availability Charges										
Waste Water Management - Availability Charges										
Water - Availability Charges										
Total Operational Revenue - Service Charges	-	-	-	-	-	-	-	-	-	-
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Property, Plant and Equipment				12,538						
Total Disposal of Fixed and Intangible Assets	-	-	-	12,538	-	-	-	-	-	-
Other Gains										
Debt waived										
Discontinued Operations and Disposals of Non-current Assets										
Inventory		496								
Fair value assessment - Water stock										
Increase to net-realizable Value										
Total Inventory	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity										
Long Service Awards		4	13		13	13		13	13	13
Medical										
Pension Funds										
Total Actuarial Assessments	-	4	13	-	13	13	-	13	13	13
Biological Assets										
Heritage Assets										
Interest rate Swaps										
Investment Property		712	720							
Investments										
Living resources										

Total Fair Value Adjustment	-	717	733	-	13	13	-	13	13	13
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Gains	-	1,212	733	-	13	13	-	13	13	13
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Revenue	360,610	388,993	453,397	470,338	487,490	487,490	420,385	455,697	488,462	431,388
EXPENDITURE ITEMS										
Employee related costs										
Salaries and Allowances										
Basic Salary	58,162	59,890	64,257	70,464	70,481	70,481	60,742	73,828	77,150	80,811
Bonus	2,674	2,296	2,556	2,837	3,146	3,146	1,366	3,296	3,447	3,613
Allowance	-	-	-	-	-	-	-	-	-	-
Accommodation, Travel and incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	-	-	-	-	-	-	-	-	-	-
Housing Benefits	2,505	2,591	2,547	2,847	2,722	2,722	2,518	2,851	2,982	3,126
Non-pensionable	-	-	-	-	-	-	-	-	-	-
Travel or Motor Vehicle	4,615	4,160	3,753	4,209	3,802	3,802	3,165	3,983	4,165	4,360
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	7,120	6,752	6,300	7,056	6,524	6,524	5,883	6,834	7,147	7,485
Service Related Benefits										
Acting	-	-	-	-	-	-	-	-	-	-
Bonus	2,630	3,193	3,444	3,019	2,509	2,509	795	2,628	2,747	2,876
Utanger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	2,248	2,098	2,447	1,808	2,609	2,609	84	2,732	2,854	2,900
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	1,040	737	1,193	944	1,601	1,601	759	838	876	918
Overtime	-	-	-	-	-	-	-	839	877	919
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	1,273	1,403	1,493	1,597	1,772	1,772	1,556	1,856	1,940	2,032
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	7,190	7,430	8,578	7,368	8,490	8,490	3,194	8,893	9,294	9,735
Total Salaries and Allowances	75,146	76,311	81,890	87,325	88,841	88,841	70,886	92,851	97,038	101,614
Social Contributions										
Wargaming Council	26	27	29	31	30	30	29	33	33	33
Group Life Insurance	-	-	-	-	-	-	-	-	-	-
Medical	4,722	4,395	5,719	6,229	6,093	6,093	5,090	6,363	6,670	6,988
Pension	9,657	10,133	10,783	11,746	11,295	11,295	10,453	11,831	12,363	12,860
Unemployment Insurance	426	426	426	475	435	435	402	426	474	497
Total Social Contributions	14,831	15,539	16,976	18,481	17,853	17,853	16,572	18,702	19,540	20,468
Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	-	-	-	-	-	-	-
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-	-
Sub-Total	89,977	91,969	98,867	106,006	106,494	106,494	87,558	111,553	116,578	122,112
Less: Employees costs capitalised to PPE	-	-	-	-	-	-	-	-	-	-
Total Employee Related Cost	89,977	91,969	98,867	106,006	106,494	106,494	87,558	111,553	116,578	122,112
Remuneration of Councilors										
Allowances and Service Related Benefits										
Basic Salary	10,334	10,958	11,575	12,682	11,034	11,034	10,642	11,558	12,096	12,670
Cell phone Allowance	2,679	2,569	2,569	223	2,585	2,585	1,845	2,707	2,834	2,967
Housing Allowance	6,213	6,510	6,731	7,546	7,634	7,634	7,996	7,996	8,369	8,707
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	1,486	1,702	1,781	1,866
Use of Personal facilities	-	-	-	-	-	-	-	-	-	-
Total Allowances and Service Related Benefits	20,720	21,521	22,386	23,348	22,878	22,878	20,350	23,963	25,000	26,270
Social Contributions										
Medical Aid Benefits	563	532	591	583	606	606	567	635	664	696
Pension Fund Contributions	1,459	1,505	1,562	1,632	1,605	1,605	1,479	1,681	1,760	1,844
Total Social Contributions	2,023	2,037	2,153	2,215	2,210	2,210	2,037	2,316	2,424	2,540
Total Remuneration of Councilors	22,743	23,558	24,539	25,563	25,088	25,088	22,387	26,279	27,504	28,810
Bulk Purchases - Electricity										
ESKOM										
Independent Power Producers										
Green Electricity	-	-	-	-	-	-	-	-	-	-
Green Certificates	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogem, etc	-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	-	-	-	-	-	-	-	-	-	-
Inventory Consumed										
Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables	-	-	-	-	-	-	-	-	-	-
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and supplies	10,016	6,501	6,472	10,494	11,316	11,316	6,512	11,503	12,102	7,241
Water	-	-	-	-	-	-	-	-	-	-
Sub-total	10,016	6,501	6,472	10,494	11,316	11,316	6,512	11,533	12,102	7,241
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	10,016	6,501	6,472	10,494	11,316	11,316	6,512	11,533	12,102	7,241
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	1,196	(1,323)	996	119	119	119	-	148	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	(25)	44	(77)	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions	1,171	(1,279)	219	119	119	119	-	148	-	-
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	3,989	3,496	8,419	5,300	5,300	5,300	-	-	-	-
Business and Commercial Properties	-	7,443	1,387	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	562	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	6,000	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	237	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	80	-	-
Total Property Rates	3,989	10,939	9,806	5,300	5,300	5,300	-	6,900	-	-
Service Charges										
Service Charges General	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue	3,989	10,939	9,806	5,300	5,300	5,300	-	6,900	-	-
Total Debt Impairment	5,199	9,660	10,025	5,419	5,419	5,419	-	7,048	-	-
Depreciation, Amortisation and Impairment										

Amortisation	221	221	70	300	300	300	13	403	300	300
Total Amortisation	221	221	70	300	300	300	13	403	300	300
Depreciation										
Biological or Cultivated Assets										
Coastal Infrastructure				19,000	19,000	19,000	24,417		19,000	19,000
Community Assets	1,666	2,032	2,162	2,800	2,800	2,800	1,672	2,800	2,800	2,800
Computer Equipment	9	4	9				1			
Electrical Infrastructure										
Furniture and Office Equipment	1,353	1,250	1,096	1,700	1,700	1,700	773	1,700	1,700	1,700
Heritage Assets										
Information and Communication Infrastructure										
Investment Property										
Land										
Libraries										
Living resources										
Machinery and Equipment	1,068	1,540	1,383	2,100	2,100	2,100	718	2,100	2,100	2,100
Other Assets	7,142	14,498	15,881				2,217			
Rail Infrastructure	(1)	(2,665)	5,787	60,000	60,000	60,000	30,268	60,000	61,800	63,654
Roads Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure	78	78	78				13			
Storm water Infrastructure	58,177	57,325	43,951				7,064			
Transport Assets	1,469	3,093	3,856	3,650	3,650	3,650	3,272	3,650	3,672	3,696
Water Supply Infrastructure	59	24	59				10			
Zoo, Marine and Non-biological Animals										
Total Depreciation	71,672	77,768	74,202	88,250	88,250	89,250	76,455	88,250	91,072	92,950
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets										
Construction Work-in-progress										
Heritage Assets										
Intangible Assets										
Investment Property										
Living resources										
Contributions to Provisions for landfill sites										
Property, Plant and Equipment										
Coastal Infrastructure										
Community Assets										
Computer Equipment										
Electrical Infrastructure										
Furniture and Office Equipment										
Housing										
Information and Communication Infrastructure										
Land										
Machinery and Equipment										
Operational Buildings										
Other Assets	5,607	32,325	7,967							
Rails Infrastructure										
Roads Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Storm water Infrastructure										
Transport Assets										
Water Supply Infrastructure										
Zoo, Marine and Non-biological Assets										
Total Property, Plant and Equipment	5,607	32,325	7,967							
Total Capital Impairment Losses and Reversals	5,607	32,325	7,967							
Total Depreciation, Amortisation and Impairment	77,279	110,093	82,231	88,250	88,250	89,250	76,468	88,250	91,772	93,250
Interest, Dividends and Rent on Land										
Dividends Paid										
Interest Paid	1,038	2,310	2,119							
Rent on Land										
Total Interest, Dividends and Rent on Land	1,038	2,310	2,119							
Contracted Services										
Consultants and Professional Services	22,825	17,929	14,261	16,793	17,951	17,951	11,824	18,081	18,293	18,989
Contractors	35,756	67,750	67,575	43,292	107,656	107,656	42,163	92,457	31,969	25,693
Outsourced Services	35,762	65,938	48,762	55,345	53,399	53,399	46,134	54,532	54,817	20,317
Total Contracted Services	94,343	151,617	130,616	115,420	178,606	178,606	99,921	165,070	165,079	64,999
Transfers and Subsidies										
Capital										
Allocations In-kind	9,042	849	5,852							
Monetary Allocations	612	645	1,218	1,334	1,270	1,270	1,165	1,313		
Total Capital	9,654	1,494	7,070	1,334	1,270	1,270	1,165	1,313		
Operational										
Allocations In-kind	15,353	17,206	15,406	15,762	16,016	16,016	12,476	15,440	17,279	16,187
Monetary Allocations										
Total Operational	15,353	17,206	15,406	15,762	16,016	16,016	12,476	15,440	17,279	16,187
Total Transfers and Subsidies	25,007	18,700	22,455	17,096	17,286	17,286	13,640	16,753	17,279	16,187
Irrecoverable Debts Written Off										
Bad debt written off										
Exchange										
Electricity										
Non-Specific Accounts										
Waste Management										
Water										
Total Exchange										
Non-exchange										
Non-Specific Accounts										
Property Rates										
Service Charges										
Total Non-exchange										
Total Irrecoverable Debts Written Off										
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	1,061	1,721	1,179	1,264	1,155	1,155	331	1,584	1,394	1,384
Advertising, Publicity and Marketing	3,051	2,683	1,968	1,859	2,279	2,279	1,036	2,676	2,641	2,262
Assets less than the Capitalisation Threshold										
Atmospheric Emission Licence										
Bank Charges, Facility and Card Fees	420	446	482	513	513	513	369	480	480	480
Bargaining Council										
Bond Issue Amortisation Costs										
Brokers Fees										
Burnsies (Employees)	624	707	426	660	660	660	491	670	680	680
Cash Discount										
Cleaning Services		15	62	130	130	130	79	130	130	130
Commission										
Communication	5,444	4,697	2,411	6,750	5,644	5,644	3,306	6,644	5,994	5,994
Contribution to Provisions										
Copy Right Fees										
Cost relating to the Sale of Houses										
Counter and Delivery Services										
Deeds										
Drivers Licences and Permits	190	207	206	270	270	270	213	284	298	
Dumping Fees (District Council)										
Electricity Compliance Certificate										
Entertainment										
Entrance Fees										
Environmental Levy										
Eskom Connection Fees										
External Audit Fees	4,121	4,482	4,926	6,000	6,000	6,000	4,415	6,000	6,300	6,800
External Computer Service	1,786	1,268	2,004	4,340	3,390	3,390	1,461	3,357	3,309	2,627
Fines and Penalties		704								
Firearm Handling Fees										
Freight Services										
Full Time Union Representative										
Hire Charges	7,574	10,360	4,698	6,061	5,581	5,581	2,275	7,921	7,877	6,749
Honoria (Voluntary Workers)										
Indigent Relief	6,012	4,037	6,791	7,420	7,420	7,420	4,034	7,968	7,968	8,227
Insurance Underwriting	5,772	4,305	4,617	5,000	4,800	4,800	3,418	4,800	4,800	4,800
Capitalisation of War Fuel Costs (Credit Account)										
Land Alienation Costs										
Leasings and Internships										
Leaves Paid - Water Resource Management Charges	520	374	337	500	500	500	322	500	500	500
Licences	85	130	150	200	200	200	151	200	200	200
Management Fee										
Municipal Services	6,213	6,473	5,257	6,000	6,000	6,000	2,758	5,500	5,665	5,835
Office Decorations										
Parking Fees										
Permits										

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
R thousand	1	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Revenue																	
Exchange Revenue																	
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		-	12,950	-	-	-	-	-	-	-	-	-	-	-	-	-	12,950
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4,647	-	50	326	-	-	-	-	-	-	-	-	-	-	5,023
Licence and permits		-	-	-	-	-	-	2,448	-	-	-	-	-	-	-	-	2,448
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(0)
Construction Contract Revenue		-	-	-	(0)	-	-	-	-	-	-	-	-	-	-	-	(0)
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	150	-	2,000	-	-	-	-	-	-	-	-	-	-	-	2,150
Non-Exchange Revenue																	
Property rates		-	69,049	-	-	-	-	-	-	-	-	-	-	-	-	-	69,049
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	-	2,618	-	-	-	-	-	-	-	-	2,618
Licences or permits		-	-	-	-	-	207	-	-	-	-	-	-	-	-	-	207
Transfer and subsidies - Operational		-	283,659	400	-	-	-	-	6,426	-	-	-	-	-	-	-	290,485
Interest		-	7,452	-	-	-	-	-	-	-	-	-	-	-	-	-	7,452
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	13
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		62	377,936	416	2,789	326	207	8,083	8,638								398,458
Expenditure																	
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		50	4,500	830	1,500	-	-	1,300	3,353	-	-	-	-	-	-	-	11,533
Debt impairment		-	6,900	-	-	-	-	-	148	-	-	-	-	-	-	-	7,048
Depreciation, amortisation and impairment		-	3,200	3,203	60,750	-	-	500	22,000	-	-	-	-	-	-	-	89,653
Interest, Dividends and Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		12,859	17,507	5,432	19,750	-	1,030	29,832	19,770	-	-	-	-	-	-	-	106,181
Transfers and subsidies		1,345	-	1,160	-	-	11,885	1,050	1,313	-	-	-	-	-	-	-	16,753
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		32,362	21,287	17,979	10,390	-	2,668	3,484	3,524	-	-	-	-	-	-	-	91,695
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		89,822	79,929	43,442	105,480	0	23,091	61,132	66,798								460,694
Surplus/(Deficit)		(89,760)	307,008	(43,026)	(102,691)	326	(22,884)	(53,049)	(58,160)								(62,236)
Transfers and subsidies - capital (monetary allocations)		-	-	-	69,396	-	-	-	-	-	-	-	-	-	-	-	69,396
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers		(89,760)	307,008	(43,026)	(33,295)	326	(22,884)	(53,049)	(58,160)								7,160

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
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		75,800	60,437	71,721	60,437	71,721	71,721	153,699	-	-	-
Cash at Bank		3,305	5,873	19,470	83,273	42,964	42,964	1,771	95,625	127,665	292,925
Cash on Hand		(0)	(0)	0	0	0	0	12	-	-	-
Total Cash and Cash Equivalents		79,105	66,310	91,190	143,710	114,685	114,685	155,481	95,625	127,665	292,925
Short term Investments											
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions											
Electricity		-	-	-	-	-	-	-	42,213	42,213	42,213
Waste Management		9,525	6,106	7,309	4,219	8,127	8,127	8,397	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	7,988	-	(0)	(0)
VAT Receivable Input Tax Accual		4,270	4,818	4,079	21,414	10,645	10,645	545	(36,718)	(16,700)	(27,324)
Gross: Trade and other receivables from exchange transactions		18,271	18,111	18,636	27,454	26,344	26,344	16,930	5,643	25,861	15,037
Less: Impairment for debt											
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)	-	-	-
Total Less: Impairment for debt		(13,421)	(9,717)	(10,085)	(5,624)	(10,204)	(10,204)	(10,085)	(148)	(148)	(148)
Total net Trade and other receivables from Exchange Transactions		4,850	8,394	8,551	21,830	16,140	16,140	6,845	5,495	25,513	14,889
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		-	-	5	-	15	15	13	1	1	1
Business and Commercial Properties		23,200	21,462	25,156	18,292	23,557	23,557	26,833	582	582	582
Industrial Properties		-	-	-	-	-	-	-	-	-	-
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties		44	54	61	54	61	61	68	(54,000)	(114,000)	(174,000)
Public Service Purposes Properties		11,119	10,492	11,795	19,250	16,174	16,174	35,965	60,000	120,000	180,000
Residential Properties		6,390	6,051	9,759	7,968	17,221	17,221	11,559	7,689	15,402	23,384
Residential Sectional Title Garages		-	1,614	(246)	1,614	(246)	(246)	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		1,167	1,622	3,043	2,691	3,156	3,156	3,868	85	85	85
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		41,919	41,294	49,576	49,868	59,938	59,938	78,060	14,357	22,070	30,053
Less: Impairment of Property rates		(29,842)	(28,439)	(36,858)	(41,964)	(42,158)	(42,158)	(36,858)	(6,900)	(6,900)	(6,900)
Net Property rates		12,077	12,856	12,718	7,904	17,780	17,780	41,202	7,457	15,170	23,153
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)	-	-	-
Net other receivables from non-exchange transactions		10,303	1,904	1,490	1,904	1,490	1,490	600	19,271	19,271	19,271
Total net Receivables from non-exchange transactions		22,380	14,759	14,208	9,807	19,271	19,271	41,801	26,728	34,441	42,424
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		375	1,405	1,071	1,405	1,071	1,071	1,175	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	-	-	-	-	289	(0)	(0)	(0)
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		2,869	3,899	15,630	3,899	15,630	15,630	16,051	15,630	15,630	15,630
VAT Receivable											
Input Tax Capital		5,280	1,692	1,692	(62,511)	29,736	29,736	2,902	(14,335)	(1,415)	(2,630)
Input Tax General		1,702	1,832	1,832	12,672	(21,262)	(21,262)	2,744	61,349	25,408	38,840
VAT Control (Receivable)		(0)	2,112	736	2,468	(55,174)	(55,174)	16,414	(42,051)	(19,010)	(31,034)
Total VAT Receivable		6,982	5,636	4,260	(47,371)	(46,700)	(46,700)	22,060	4,963	4,982	5,176
Other current assets											
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		-	-	-	-	-	-	-	-	-	-
Total Other current assets		18,474	21,206	23,818	23,171	23,818	23,818	23,818	523	523	523
Total Current Assets		134,660	120,205	157,657	155,046	142,843	142,843	266,056	148,964	208,754	371,567
Non-current Assets											
Investments											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-	-
Investment Property											
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	-	-	-	-	-	-	-	-	-	-
Total Investment Property	25,298	26,105	26,825	26,105	26,825	26,825	26,825	26,825	26,825	26,825
Property, Plant and Equipment										
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	1,880,559	1,302,233	1,307,762	1,311,712
Leases recognised as Property, Plant and Equipment	(1,265)	(1,265)	-	(1,265)	-	-	-	-	-	-
Less: Accumulated Depreciation	(1,422,784)	(1,419,231)	(1,394,446)	(1,509,183)	(1,255,424)	(1,255,424)	(1,238,219)	(89,250)	(180,322)	(273,272)
Less: Accumulated Impairment	(31,526)	(59,453)	(64,406)	(79,453)	(43,715)	(43,715)	(43,715)	-	-	-
Total Property, Plant and Equipment	779,634	725,302	666,795	557,738	587,737	587,737	598,625	1,212,983	1,127,440	1,038,440
Construction Work-in-progress										
Acquisitions	64,093	104,853	122,994	201,107	172,389	172,389	100,662	118,439	72,610	4,600
Opening Balance	138,184	198,149	303,002	560,213	400,227	400,227	400,227	-	118,439	191,049
Prior period corrections	-	-	-	-	-	-	-	-	-	-
Transfer to Heritage asset	-	-	-	-	-	-	-	-	-	-
Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	(25,770)	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	202,277	303,002	400,227	761,320	572,616	572,616	500,889	118,439	191,049	195,649
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets	-	-	-	-	-	-	-	-	-	-
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources	-	-	-	-	-	-	-	-	-	-
Heritage Assets										
Heritage Assets at Cost / Revaluation	18	18	18	18	18	18	18	17,719	17,719	17,719
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets	18	18	18	18	18	18	18	17,719	17,719	17,719
Intangible Assets										
Intangible Assets at Cost / Revaluation	3,047	1,212	675	3,606	1,946	1,946	1,633	700	1,420	2,180
Less: Accumulated Amortisation	(2,452)	(917)	(462)	(1,517)	(762)	(762)	(475)	(403)	(703)	(1,003)
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Intangible Assets	595	296	213	2,090	1,184	1,184	1,158	297	717	1,177
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions	-	-	-	-	-	-	-	-	-	-
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions	-	-	-	-	-	-	-	-	-	-
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets	-	-	-	-	-	-	-	-	-	-
Total Non Current Assets	1,007,823	1,054,723	1,088,077	1,347,271	1,188,379	1,188,379	1,127,515	1,376,263	1,383,750	1,279,811
TOTAL ASSETS	1,142,483	1,174,928	1,245,734	1,502,317	1,331,222	1,331,222	1,383,571	1,525,227	1,572,505	1,651,378
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft	-	-	-	-	-	-	-	-	-	-
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	217	217	217
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	162	176	217	176	217	217	266	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	162	176	217	176	217	217	266	217	217	217

Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	3,304	6,662	6,462	6,662	6,462	6,462	5,382	-	-	-
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	-	-	-	-	-	-	5,029	-	-	-
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	62,342	62,342	(9,301)	42,040	28,961	15,359
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	4,169	12,100	13,788	2,913	(14,930)	(14,930)	17,590	(0)	(0)	(0)
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	1,486	16	(23)	(411)
VAT Payables Output Tax Provision for Doubtful Debt Impairment	(475)	(936)	(1,085)	(936)	(1,085)	(1,085)	(1,085)	-	-	-
Total Trade and Other Payable Exchange Transactions	68,434	79,146	69,757	87,521	69,870	69,870	34,734	42,042	28,912	14,988
Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	3,700	-	-	(744)	104	104	-	0	0	0
Total Transfers and Subsidies Payable	3,700	-	-	(744)	104	104	-	0	0	0
Transfers and Subsidies Unspent										
Capital	(5,369)	(5,466)	(0)	(4,666)	400	400	49,536	400	400	800
Operational	5,368	16,950	491	16,030	91	91	1,266	(400)	(400)	(800)
Total Transfers and Subsidies Unspent	(1)	11,485	491	11,365	491	491	50,803	0	(0)	(0)
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	3,699	11,485	491	10,621	595	595	50,803	0	(0)	(0)
Provision										
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	1,675	-	-	-
Litigation	46	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	3,007	3,357	3,978	3,376	3,978	3,978	(1,208)	4,448	4,448	4,448
VAT Payable										
VAT Payable: Output Tax	124	4,915	7,321	190	7,365	7,365	7,334	300	300	523
VAT Payable: VAT Control	16	10,270	10,270	16	10,270	10,270	10,270	125	165	330
Total VAT Payable	140	15,185	17,591	207	17,636	17,636	17,604	425	465	853
Other current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	713	446	470	466	470	470	177	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	713	446	470	466	470	470	177	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	713	446	470	466	470	470	177	-	-	-
Total Current Liabilities	76,155	109,794	92,504	102,366	92,765	92,765	102,378	47,134	34,042	20,427
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Amnuty 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-amnuty Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
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	-	-	-	-	-	-	-	-	-	-
Total Provisions	6,338	9,177	9,549	9,177	9,549	9,549	9,549	12,430	12,430	12,430
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	-	-	-	-	-	-	-	-	-	-
Other Long-Term Benefits	2,193	2,477	2,881	2,477	2,881	2,881	2,881	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-

Total Employee Benefits	2,193	2,477	2,881	2,477	2,881	2,881	2,881	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	2,193	2,477	2,881	2,477	2,881	2,881	2,881	-	-	-
Total non current liabilities	8,531	11,654	12,430	11,654	12,430	12,430	12,430	12,430	12,430	12,430
TOTAL LIABILITIES	84,686	121,449	104,935	114,020	105,196	105,196	114,806	59,564	46,472	32,857
CHANGES IN NET ASSETS	1,057,797	1,053,480	1,140,799	1,388,297	1,226,026	1,226,026	1,278,764	1,465,663	1,526,033	1,618,521
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
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	1,417,080	1,474,212	1,498,562
Transfers to/from operating revenue and expenditure	31,586	(547)	79,144	103,858	83,636	83,636	151,427	7,510	10,748	78,886
Transfers to/from Reserves	(2,200)	(2,739)	(3,607)	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	1,023,163	1,016,727	1,092,269	1,351,544	1,185,666	1,185,666	1,251,866	1,424,590	1,484,960	1,577,448
Reserves and Funds										
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	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	34,013	36,753	40,360	36,753	40,360	40,360	40,360	41,073	41,073	41,073
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	1,057,176	1,053,480	1,132,629	1,388,297	1,226,026	1,226,026	1,292,226	1,465,663	1,526,033	1,618,521

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 Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
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

EC44Z 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 Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
R thousand													
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	-	-	-	-	-	-	
Allocations to other priorities													
Total Expenditure				1	396,726	457,210	449,134	452,823	518,138	512,719	511,870	461,765	418,537

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	MTPD Service Outcome	IUDF	###	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand												
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									
Total Capital Expenditure			1	-	-	-	-	-	-	109,905	10,850	9,310

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
Transformers & Meter boxes)for Households	Number	261	414	1002				8439000	18814000	19664000
Construction of Community Halls										
Construction & Completion of Community Halls.	Number	3	5	4				19200000	21000000	21000000
Access Roads Rehabilitation										
Kilometres of unsurfaced road network rehabilitated	Number	40.4	141.7	64.2				34500000	36000000	38000000
PMU										
Construction of bridges										
Number of bridges constructed	Number	1	2	0				23033000	0	0
Construction of Human Settlement projects										
Number of constructed & completed housing units	Number	56	188	198				47350000	0	0
Local Economic Development										
Ntsizwa Tourism Development Site										
construction & completion of Ntsizwa Hiking Trail	Number	0	1 milestone	3 milestones				2500000	3100000	3100000
Ntenetyana Dam Campsite development										
construction & completion of Ntenetyana Dam	Number	0	1 milestone	2 milestones				1000000	1500000	1500000
Crop Production Improvement Programme- Grain										
375ha planted with yellow maize	Number	250	375	375				7500000	8357000	8357000
Sector Specific Incubation Programmes: Fashion										
SMME's enrolled under Mentorship Programme	Number	30	30	30				1500000	2000000	2000000
Budget & Treasury Office										
Provision of free basic services.										
Number of indigent beneficiaries subsidised	Number	5432	1027	2512				6624800	6855800	7095800
Debt Collection										
Amount of revenue collected from consumer	Number	R67 600 123.36	52,048,155.8	R544 985				517500	535600	554360
Improvement in audit opinion expressed on										
Unqualified Audit with no matters of emphasis	Number	Unqualified with	Unqualified with	Unqualified with				0	0	0
Payment of creditors										
100% Creditors paid within 30 days of receipt of a	Percentage	1	1	1						
Corporate Services										
Schools IT Access	Number	1	1	1				R 1 500 000.00		
Two best performing schools receiving free wifi										
External bursary provision										
External Student subsidised with bursary with	Number	10	10	10				605000	665000	732050
Career Pathing										
Career exhibition program provided to grade 12	Number	0	0	1				1980000	2100000	2300000
Special Programmes and Communication										
Presidential Hotline Complaints	Percentage	1	1	1				0	0	0
100% complaints responded to										
Communication Plan Review	Number	1	1	1				200000	200000	200000
Coordinate an Annual Communication Plan Review										
Office of the Municipal Manager										
IDP Adoption & SDBIP Approval operational plans (SDBIPs)	Number	3	3	5		855000		855000	855000	855000
Insert measure/s description										
And so on for the rest of the Votes										

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

EC442 Umzimvubu - Entities 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
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Kilometres of unsurfaced road network rehabilitated										
Entity 3 - (name of entity)										
Kilometres of unsurfaced road network rehabilitated										
And so on for the rest of the Entities										

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

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 Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit	Budget Year	Budget Year	Budget Year
Borrowing management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.8	1.1	1.7	1.5	1.5	1.5	2.6	3.2	6.1	18.2
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	2.6	3.2	6.1	18.2
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	0.7	1.1	1.6	1.4	1.4	1.6	2.1	4.5	15.1
Revenue management											
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%	3730.9%	2717.8%	3117.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		1619.1%	0.0%	0.0%	3313.3%	2927.6%	2927.6%	3730.9%	2717.8%	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%	25.4%	16.3%	20.0%	20.9%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))										
Creditors to Cash and Investments		20.5%	-78.6%	-59.3%	60.9%	60.9%	60.9%	7.1%	44.0%	22.6%	5.1%
Other indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes -System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital	24.9%	23.0%	21.8%	25.8%	21.8%	21.8%	20.8%	24.5%	28.5%	28.3%
Remuneration	Total remuneration/(Total Revenue - capital	31.2%	28.9%	27.2%	32.0%	27.0%	27.0%	32.8%	30.2%	35.3%	35.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.6%	5.3%	3.7%	6.3%	5.7%	5.7%	7.8%	7.2%	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%	16.8%	19.7%	22.4%	21.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating			34.5	32.2	38.1	38.1	30.7	37.8	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%	2110.8%	886.6%	1006.5%	1130.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed										

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

Calculation data	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32
Debtors > 90 days										
Monthly fixed operational expenditure	#REF!	#REF!	#REF!	#REF!	#REF!	-	-	-	#REF!	#REF!
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	31,440	50,080	45,891	69,139	73,687	73,687	(61,719)	59,189	10,650	9,110
Borrowing	-	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021		2022		
											2021	2022	2021	2022	
Water Services (a) Supply of water to the public (b) Treatment of water (c) Distribution of water (d) Sewerage services (e) Stormwater management (f) Other services															
Electricity Services (a) Generation of electricity (b) Transmission of electricity (c) Distribution of electricity (d) Other services															
Gas Services (a) Generation of gas (b) Transmission of gas (c) Distribution of gas (d) Other services															
Sanitation Services (a) Collection of refuse (b) Treatment of refuse (c) Distribution of refuse (d) Other services															

1. Details of the services provided should include a description of the service.
 2. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 3. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 4. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 5. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 6. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 7. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 8. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 9. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 10. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 11. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 12. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 13. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 14. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.
 15. The table should be completed for the financial year in which the service was first provided and for the financial year in which the service was last provided.

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
Valuation:										
Date of valuation:	1	79805	0	81997	0	0	0	0	0	0
Financial year valuation used		2018	0	2025	0	0	0	0	0	0
Municipal by-laws s6 in place? (Y/N)	2	1	1	1	1	0	0	1	0	0
Municipal/assistant valuer appointed? (Y/N)		2	2	2	2	0	0	2	0	0
Municipal partnership s38 used? (Y/N)		2	2	2	2	2	2	2	2	2
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)		1	2	1	2	0	0	2	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
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-nature reserves/park (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-mineral rights (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	0
Valuation reductions-public worship (Rm)		0	0	52323000	0	0	0	0	0	0
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	0
Total valuation reductions:		-	-	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
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	1	1	1	1	0	0	1	0	0
Differential rates used? (Y/N)		1	1	1	1	0	0	1	0	0
Limit on annual rate increase (s20)? (Y/N)		1	1	1	1	1	1	1	1	1
Special rating area used? (Y/N)		2	2	2	2	0	0	2	0	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		1	1	1	1	0	0	1	0	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	0	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	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
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

References

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

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		123	123	123	123	123	123	123	123	123	123	123
No. of sectional title property values												
No. of unreasonably difficult properties s7(2)												
No. of supplementary valuations												
Supplementary valuation (Rm)												
No. of valuation roll amendments												
No. of objections by rate-payers												
No. of appeals by rate-payers												
No. of appeals by rate-payers finalised												
No. of successful objections	5											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation (select)												
Frequency of valuation (select)												
Method of valuation used (select)												
Base of valuation (select)												
Phasing-in properties s21 (number)												
Combination of rating types used? (Y/N)												
Flat rate used? (Y/N)												
Is balance rated by uniform rate/variable rate?												
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)												
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)												
Valuation reductions-public worship (Rm)												
Valuation reductions-other (Rm)	2											
Total valuation reductions:												
Total value used for rating (Rm)	6											
Total land value (Rm)	6											
Total value of improvements (Rm)	6											
Total market value (Rm)	6											
Rating:												
Average rate	3											
Rate revenue budget (R '000)												
Rate revenue expected to collect (R'000)												
Expected cash collection rate (%)	4											
Special rating areas (R'000)												
Rebates, exemptions - indigent (R'000)												
Rebates, exemptions - pensioners (R'000)												
Rebates, exemptions - bona fide farm. (R'000)												
Rebates, exemptions - other (R'000)												
Phase-in reductions/discounts (R'000)												
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

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

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

Description	###	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		121	121	121	121	121	121	121	121	121	121	121
No. of sectional title property values		397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000	397,288,000
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)		2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation (select)		3	3	3	3	3	3	3	3	3	3	3
Method of valuation used (select)		1	1	1	1	1	1	1	1	1	1	1
Base of valuation (select)		1	1	1	1	1	1	1	1	1	1	1
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		2	2	2	2	2	2	2	2	2	2	2
Flat rate used? (Y/N)		2	2	2	2	2	2	2	2	2	2	2
Is balance rated by uniform rate/variable rate?		1	1	1	1	1	1	1	1	1	1	1
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:		-	-	-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000	403,692,000
Rating:												
Average rate	3	-	-	-	-	-	-	-	-	-	-	-
Rate revenue budget (R'000)		5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834
Rate revenue expected to collect (R'000)		5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834	5,821,834
Expected cash collection rate (%)	4	95	95	95	95	95	95	95	95	95	95	95
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-	-	-

References

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

EC442 Umzimvubu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties			-	-	-	-	-	-	-
Residential properties - vacant land			-	-	-	-	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			-	-	-	-	-	-	-
Farm properties - not used			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			-	-	-	-	-	-	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			-	-	-	-	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate									
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
Other rebates or exemptions	2		0	0	0	0	0	0	0
Water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Water usage - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Water usage - life line tariff		(describe structure)	0	0	0	0	0	0	0
Water usage - Block 1 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 2 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 3 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 4 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 5 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Water usage - Block 6 (c/kl)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste water tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
Waste water - flat rate tariff (c/kl)			0	0	0	0	0	0	0
Volumetric charge - Block 1 (c/kl)		(fill in structure)	0	0	0	0	0	0	0
Volumetric charge - Block 2 (c/kl)		(fill in structure)	0	0	0	0	0	0	0

Volumetric charge - Block 3 (c/kl)	(fill in structure)	0	0	0	0	0	0	0	0
Volumetric charge - Block 4 (c/kl)	(fill in structure)	0	0	0	0	0	0	0	0
Other	2	0	0	0	0	0	0	0	0

Electricity tariffs									
Domestic									
Basic charge/fixed fee (Rands/month)			0	0	0	0	0	0	0
Service point - vacant land (Rands/month)			0	0	0	0	0	0	0
FBE		(how is this targeted?)	0	0	0	0	0	0	0
Life-line tariff - meter		(describe structure)	0	0	0	0	0	0	0
Life-line tariff - prepaid		(describe structure)	0	0	0	0	0	0	0
Flat rate tariff - meter (c/kwh)			0	0	0	0	0	0	0
Flat rate tariff - prepaid(c/kwh)			0	0	0	0	0	0	0
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	0	0	0	0	0	0	0
Other	2		0	0	0	0	0	0	0
Waste management tariffs									
Domestic									
Street cleaning charge			0	0	0	0	0	0	0
Basic charge/fixed fee			0	0	0	0	0	0	0
80l bin - once a week			0	0	0	0	0	0	0
250l bin - once a week			0	0	0	0	0	0	0

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

E-C442 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
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]		Rebate on residential properties	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Water tariffs [Insert blocks as applicable]		(fill in thresholds)	154	162	162	167			
		(fill in thresholds)	203	213	213	220			
		(fill in thresholds)	610	640	640	660			
		(fill in thresholds)	154	162	162	167			
		(fill in thresholds)	745	782	782	807			
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
Waste water tariffs [Insert blocks as applicable]		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
		(fill in structure)							
Electricity tariffs [Insert blocks as applicable]		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(fill in thresholds)							
		(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
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
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	3.20%	69,049,200.00	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%	-	-	-
sub-total		46,982,000.00	46,522,000.00	64,665,000.00	66,904,000.00	72,175,000.00	72,175,000.00	3.2%	69,049,200.00	72,175,000.00	72,175,000.00
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total large household bill:		46,982,000.00	46,522,000.00	64,665,000.00	66,904,000.00	72,175,000.00	72,175,000.00	3.2%	69,049,200.00	72,175,000.00	72,175,000.00
% increase/-decrease		-	(1.0%)	39.0%	3.5%	7.9%	-	(100.0%)	(4.3%)	4.5%	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Electricity: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Water: Basic levy		-	-	-	-	-	-	0.00%	-	-	-
Water: Consumption		-	-	-	-	-	-	0.00%	-	-	-
Sanitation		-	-	-	-	-	-	0.00%	-	-	-
Refuse removal		-	-	-	-	-	-	0.00%	-	-	-
Other		-	-	-	-	-	-	0.00%	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	0.00%	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

References

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)
4. Note this is for a SINGLE household.

LC442 Umzimvubu - Supporting Table SA13 Investment particulars by type

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

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
Borrowings										
Annuitly and Bullet Loans										
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										
Total Annuitly and Bullet Loans										
Bankers Acceptance Certificate										
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										
Total Bankers Acceptance Certificate										
Concessionary Loan										
Derivative Financial Liability										
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										
Total Derivative Financial Liability										
Finance Lease Liability										
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										
Total Finance Lease Liability										
Government Loans										
Intercorpany/Parent-subsidary Transactions										
Local Registered Stock										
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										
Total Registered Stock										
Marketable Bonds										
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										
Total Marketable Bonds										
Non-annuity Loans										
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										
Total Non-annuity Loans										
Non-marketable Bonds										
Banks										
Foreign Government and International Organisations										
General Public										
Municipal Pension Funds										
Other Public Pension Funds										
Private Enterprises										
Public Corporations										
Public Investments Commissioners										
Total Non-marketable Bonds										
PPP Liabilities										
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										
Total PPP Liabilities										
Securities										
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										
Total Securities										
Interest Rate Swaps										
Total Borrowings										

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
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		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
Provincial Government:		2,150	2,500	2,292	4,008	4,538	4,047	3,801	-	-
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	2,328	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	281,089	318,271	296,578	296,876	297,406	296,915	290,085	281,014	301,928
Capital Transfers and Grants										
National Government:		52,786	60,384	81,047	83,944	114,284	114,284	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	57,096	57,796	64,050	66,037
Integrated National Electrification Programme Grant		-	9,000	(0)	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	26,848	-	57,188	57,188	-	-	-
Provincial Government:		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)	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	400	400	-	400	400	400
Construction, Education and Training SETA		-	-	-	400	400	-	400	400	400
Total Capital Transfers and Grants	5	72,697	84,593	108,228	84,344	52,884	114,284	58,196	64,450	66,437
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	353,787	402,864	404,806	381,220	350,290	411,199	348,281	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
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		275,440	309,543	294,286	292,868	292,868	292,355	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	1,287	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
Provincial Government:		2,150	743	3,558	4,008	4,538	3,785	3,801	-	-
Specify (Add grant description)		2,150	743	2,870	1,434	1,795	1,206	1,473	-	-
Specify (Add grant description)		-	-	688	2,574	2,744	2,579	2,328	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		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	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		281,290	310,286	297,844	297,276	297,806	296,140	290,485	281,414	302,328
Capital expenditure of Transfers and Grants										
National Government:		52,675	60,495	90,774	83,944	114,284	64,748	69,396	64,050	66,037
Municipal Infrastructure Grant		52,675	51,495	54,199	57,096	57,096	45,198	57,796	64,050	66,037
Integrated National Electrification Programme Grant		0	9,000	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant		-	-	36,575	26,848	57,188	19,550	11,600	-	-
Provincial Government:		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)	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		72,886	84,792	117,955	83,944	52,484	64,748	69,396	64,050	66,037
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		354,176	395,078	415,799	381,220	350,290	360,888	359,881	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
R thousand										
Operating transfers and grants:	1,3									
National Government										
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		275,440	309,543	294,286	292,868	292,868	292,868	286,284	281,014	301,928
Conditions still to be met - transferred to liabilities		8,966	15,193	0	15,193	0	0	-	-	-
Provincial Government:										
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	3,801	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		2,150	743	3,558	4,008	4,538	4,538	3,801	-	-
Conditions still to be met - transferred to liabilities		102	1,757	491	1,757	491	491	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		(0)	0	0	(520)	0	0	-	-	(400)
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		3,700	-	-	400	400	400	400	400	400
Conditions still to be met - transferred to liabilities		(3,700)	0	0	(920)	(400)	(400)	(400)	(400)	(800)
Total operating transfers and grants revenue		281,290	310,286	297,844	297,276	297,806	297,806	290,485	281,414	302,328
Total operating transfers and grants - CTBM	2	5,368	16,950	491	16,030	91	91	(400)	(400)	(800)
Capital transfers and grants:	1,3									
National Government										
Balance unspent at beginning of the year		(5,466)	(5,355)	9,727	(5,466)	(0)	(0)	11,600	(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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		52,675	60,495	90,774	83,944	114,284	114,284	69,396	64,050	66,037
Conditions still to be met - transferred to liabilities		(5,355)	(5,466)	(0)	(5,466)	(0)	(0)	(0)	(0)	(0)
Provincial Government:										
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		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		20,211	24,297	27,181	(0)	(61,800)	(61,800)	-	-	-
Conditions still to be met - transferred to liabilities		(14)	0	0	0	0	0	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	400	-	-	-	-	400
Current year receipts		-	-	-	400	400	400	400	400	400
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	800	400	400	400	400	800
Total capital transfers and grants revenue		72,886	84,792	117,955	83,944	52,484	52,484	69,396	64,050	66,037
Total capital transfers and grants - CTBM	2	(5,369)	(5,466)	(0)	(4,666)	400	400	400	400	800
TOTAL TRANSFERS AND GRANTS REVENUE		354,176	395,078	415,799	381,220	350,290	350,290	359,881	345,464	368,365
TOTAL TRANSFERS AND GRANTS - CTBM		(1)	11,485	491	11,365	491	491	0	(0)	(0)

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

References

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

EC442 Umdimvubu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration									
R Rounding	2022/23	2023/24	2024/25	Current Year 2023/24			2023/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast
	A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)									
Allowance and Service Related Benefits									
Basic Salary	10,334	10,958	11,375	12,882	11,034	11,034	11,568	12,096	12,610
Cell phone Allowance	2,679	2,869	2,958	223	2,885	2,885	2,707	2,834	2,967
Housing Allowance	6,215	6,510	6,731	7,686	7,624	7,624	7,866	8,261	8,707
In-kind Benefits	--	--	--	--	--	--	--	--	--
Market Related Non-pensionable Allowance	--	--	--	--	--	--	--	--	--
Motor Vehicle Allowance	--	--	--	--	--	--	--	--	--
Office bearer Allowance	--	--	--	--	--	--	--	--	--
Out of pocket Expenses	--	--	--	--	--	--	--	--	--
Traveling Allowance	1,494	1,484	1,521	2,793	1,625	1,625	1,752	1,781	1,866
Use of Personal Facilities	--	--	--	--	--	--	--	--	--
Total Allowance and Service Related Benefits	21,749	21,941	22,386	23,384	22,814	22,814	23,983	24,969	26,214
Social Contributions									
Medical Aid Benefits	883	932	961	883	895	895	835	864	898
Pension Fund Contributions	1,662	1,692	1,762	1,832	1,655	1,655	1,681	1,765	1,844
Total Social Contributions	2,545	2,624	2,723	2,715	2,550	2,550	2,516	2,629	2,742
Total Councillors	24,294	24,565	25,109	26,099	25,364	25,364	26,500	27,598	28,956
% Increase	4.7%	3.6%	4.2%	4.2%	(1.9%)	--	4.7%	4.7%	4.7%
Salaries and Allowances of the Municipality									
Salaries and Allowances									
Basic Salary	5,045	4,477	4,864	5,216	4,622	4,622	4,871	5,089	5,325
Bonus	787	542	388	406	322	322	328	365	373
Allowance	--	--	--	--	--	--	--	--	--
Accommodation, Travel and Incidentals	--	--	--	--	--	--	--	--	--
Cellular and Telephone	--	--	--	--	--	--	--	--	--
Housing Benefits	417	545	612	681	748	748	783	820	869
Non-pensionable	--	--	--	--	--	--	--	--	--
Travel or Motor Vehicle	1,526	1,075	892	1,021	852	852	934	976	1,021
Voluntary Work	--	--	--	--	--	--	--	--	--
Total Allowance	7,867	7,061	7,000	7,364	7,608	7,608	7,917	7,964	8,388
Service Related Benefits									
Acting	--	--	--	--	--	--	--	--	--
Bonus	--	--	--	--	--	--	--	--	--
Danger Allowance	--	--	--	--	--	--	--	--	--
Entertainment	--	--	--	--	--	--	--	--	--
Fun Gratitude	--	--	--	--	--	--	--	--	--
In-kind Benefits	--	--	--	--	--	--	--	--	--
Labour Pay	--	--	--	--	--	--	--	--	--
Leavegratuity Squads	--	--	--	--	--	--	--	--	--
Long Service Award	--	146	--	--	--	--	--	--	--
Quitting	--	--	--	--	--	--	--	--	--
Scarcity	--	--	--	--	--	--	--	--	--
Standby Allowance	--	--	--	--	--	--	--	--	--
Tools Allowance	--	--	--	--	--	--	--	--	--
Uniform/Special/Protective Clothing	--	--	--	--	--	--	--	--	--
Leavegratuity	--	--	--	--	--	--	--	--	--
Long Term Service Award	--	--	--	--	--	--	--	--	--
Total Service Related Benefits	146	146	146	146	146	146	146	146	146
Total Salaries and Allowances	7,750	6,925	6,906	7,324	6,613	6,613	6,925	7,348	7,582
Social Contributions									
Group Life Insurance	1	1	1	1	1	1	1	1	1
Medical	483	490	536	609	552	552	620	648	679
Pension	315	426	483	520	483	483	505	527	552
Unemployment Insurance	10	13	14	15	15	15	14	14	14
Total Social Contributions	810	840	1,033	1,144	1,060	1,060	1,140	1,190	1,246
Post-retirement Benefit									
Medical	--	--	--	--	--	--	--	--	--
Other Benefits	--	--	--	--	--	--	--	--	--
Pension	--	--	--	--	--	--	--	--	--
Total Post-retirement Benefit	--	--	--	--	--	--	--	--	--
Costs Capitalised to PPE	--	--	--	--	--	--	--	--	--
Sub Total - Senior Managers of Municipality	8,996	7,976	7,939	8,468	7,783	7,783	8,066	8,439	8,938
% Increase	(14.2%)	2.9%	19.6%	(9.2%)	4.7%	4.7%	4.7%	4.7%	4.7%
Other Municipal Staff									
Salaries and Allowances									
Basic Salary	53,116	55,413	59,092	65,048	65,829	65,829	68,917	72,051	75,492
Bonus	1,887	2,187	2,232	2,824	2,824	2,824	2,958	3,052	3,243
Allowance	--	--	--	--	--	--	--	--	--
Accommodation, Travel and Incidentals	--	--	--	--	--	--	--	--	--
Cellular and Telephone	--	--	--	--	--	--	--	--	--
Housing Benefits	2,098	2,046	1,939	2,166	1,974	1,974	2,068	2,162	2,265
Non-pensionable	--	--	--	--	--	--	--	--	--
Travel or Motor Vehicle	3,076	3,145	2,881	3,188	2,911	2,911	3,049	3,189	3,339
Voluntary Work	--	--	--	--	--	--	--	--	--
Total Allowance	5,167	5,191	4,917	5,355	4,885	4,885	5,117	5,391	5,685

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
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		-	-	-	-	-	-	-	-	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	-	-	-	-	-	-	-	-	-
Other Managers	7	-	-	-	-	-	-	-	-	-
Professionals		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Technicians		-	-	-	-	-	-	-	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	-	-	-	-	-	-	-	-	-
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number fo persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

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	
R thousand																	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		124	124	124	124	124	124	124	124	124	124	124	124	1,488	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		1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	12,950	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	
Non-Exchange Revenue																	
Property rates		60,761	754	754	754	754	754	754	754	754	754	754	754	69,049	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		117,999	619	819	699	619	94,525	619	1,219	71,137	744	744	744	290,485	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		186,635	9,248	9,448	9,576	9,496	103,402	9,372	9,972	79,890	9,497	9,497	9,665	455,697	408,462	431,386	
Expenditure																	
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		957	957	957	957	957	957	957	1,007	957	957	957	957	11,533	12,102	7,241	
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	7,048	7,048	-	
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		13,337	13,357	13,367	14,127	13,697	12,732	13,337	13,687	14,107	13,842	13,987	13,489	163,070	105,079	64,899	
Transfers and subsidies		749	749	749	2,624	2,624	3,814	1,074	874	1,249	749	749	749	16,753	17,279	16,187	
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		6,741	6,853	6,813	6,816	7,353	8,604	7,484	7,317	9,069	8,424	8,303	7,919	91,695	91,851	86,038	
Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		40,742	40,873	40,843	43,482	43,588	45,064	41,809	41,843	44,339	42,929	42,953	49,119	517,583	461,765	418,536	
Surplus/(Deficit)		145,893	(31,625)	(31,395)	(33,906)	(34,092)	58,338	(32,437)	(31,871)	35,551	(33,432)	(33,456)	(39,454)	(61,886)	(53,302)	12,849	
Transfers and subsidies - capital (monetary allocations)		9,402	9,402	9,402	9,065	6,165	6,165	4,949	4,949	4,949	4,949	4,949	4,949	69,396	64,050	66,037	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886	

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

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
Revenue by Vote																
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		180,155	2,768	2,968	3,096	3,016	96,922	2,892	3,492	73,410	3,017	3,017	3,185	377,936	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		9,634	9,634	9,634	9,297	6,397	6,397	5,181	5,181	5,181	5,181	232	232	72,185	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		720	720	720	720	720	720	720	720	720	720	720	720	8,638	2,213	2,213
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		191,267	13,880	14,080	13,871	10,891	104,797	9,551	10,151	80,069	9,676	4,727	4,895	467,854	453,698	477,759
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		6,897	6,957	6,897	7,727	6,937	7,482	7,747	7,797	7,457	7,822	8,517	7,580	89,822	93,285	96,641
Vote 2 - Budget and Treasury		5,207	5,279	5,249	5,242	5,404	4,610	5,300	5,283	5,330	6,050	5,244	12,733	70,929	66,766	67,950
Vote 3 - Corporate Services		3,280	3,280	3,280	3,280	3,835	4,265	3,280	3,280	5,240	3,280	3,835	3,302	43,442	43,602	43,977
Vote 4 - Infrastructure and Planning Department		8,772	8,772	8,772	8,772	8,772	8,992	8,772	8,772	8,772	8,772	8,772	8,772	105,480	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		1,196	1,196	1,256	3,071	3,251	4,326	1,321	1,321	2,151	1,616	1,196	1,196	23,091	23,292	23,665
Vote 7 - Public Safety		5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	61,132	62,090	28,693
Vote 8 - Waste Management		5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,702	66,798	65,433	46,855
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		36,001	36,132	36,102	38,741	38,847	40,323	37,068	37,102	39,598	38,188	38,212	44,378	460,694	461,765	418,536
Surplus/(Deficit) before assoc.		155,266	(22,252)	(22,022)	(24,870)	(27,956)	64,474	(27,517)	(26,951)	40,471	(28,512)	(33,485)	(39,483)	7,160	(8,066)	59,222
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	155,266	(22,252)	(22,022)	(24,870)	(27,956)	64,474	(27,517)	(26,951)	40,471	(28,512)	(33,485)	(39,483)	7,160	(8,066)	59,222

References

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

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
Revenue - Functional																
Governance and administration		180,195	2,807	3,007	3,136	3,056	96,962	2,932	3,532	73,450	3,057	3,057	3,225	378,414	377,705	399,457
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		180,195	2,807	3,007	3,136	3,056	96,962	2,932	3,532	73,450	3,057	3,057	3,225	378,414	377,705	399,457
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	4,767	57,209	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		4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	4,067	48,800	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,652	9,652	9,652	9,314	6,414	6,414	5,199	5,199	5,199	5,199	250	250	72,392	65,076	67,081
Planning and development		6,752	6,752	6,752	6,414	6,414	6,414	5,199	5,199	5,199	5,199	250	250	60,792	65,076	67,081
Road transport		2,900	2,900	2,900	2,900	-	-	-	-	-	-	-	-	11,600	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	1,423	17,077	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		720	720	720	720	720	720	720	720	720	720	720	720	8,638	2,213	2,213
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		196,037	18,650	18,850	18,641	15,661	109,567	14,321	14,921	84,839	14,446	9,497	9,665	525,093	472,512	497,423
Expenditure - Functional																
Governance and administration		15,385	15,516	15,426	16,250	16,176	16,357	16,327	16,361	18,027	17,152	17,596	23,615	204,192	203,653	208,568
Executive and council		4,802	4,802	4,802	5,552	4,802	4,802	5,302	5,702	5,302	5,667	6,402	5,485	63,427	66,021	68,427
Finance and administration		9,982	10,113	10,023	10,097	10,773	10,954	10,424	10,058	12,124	10,884	10,593	17,529	133,558	130,112	132,307
Internal audit		601	601	601	601	601	601	601	601	601	601	601	601	7,207	7,520	7,834
Community and public safety		9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	9,023	108,282	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		5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	5,094	61,132	62,090	28,693
Housing		3,929	3,929	3,929	3,929	3,929	3,929	3,929	3,929	3,929	3,929	3,929	3,929	47,150	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,967	9,967	10,027	11,842	12,022	13,317	10,092	10,092	10,922	10,387	9,967	9,967	128,571	130,589	134,420
Planning and development		2,783	2,783	2,843	4,658	4,838	6,133	2,908	2,908	3,738	3,203	2,783	2,783	42,366	43,340	44,552
Road transport		7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	7,184	86,206	87,249	89,868
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,366	6,514	76,537	65,433	46,855
Energy sources		812	812	812	812	812	812	812	812	812	812	812	812	9,739	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,554	5,702	66,798	65,433	46,855
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure - Functional		40,742	40,873	40,843	43,482	43,588	45,064	41,809	41,843	44,339	42,929	42,953	49,119	517,583	461,765	418,536
Surplus/(Deficit) before assoc.		155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	155,295	(22,223)	(21,993)	(24,841)	(27,927)	64,503	(27,488)	(26,922)	40,500	(28,483)	(33,456)	(39,454)	7,510	10,748	78,886

References

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

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
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Infrastructure and Planning Department		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Community Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Local Economic Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		33	33	33	33	33	33	33	183	33	33	33	33	550	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	3,200	3,870	3,910	
Vote 4 - Infrastructure and Planning Department		9,338	9,338	9,338	9,338	6,438	6,438	5,522	5,522	5,522	5,522	5,522	83,360	51,510	-	
Vote 5 - Community Services		3,500	3,500	3,500	3,500	3,500	3,500	217	217	217	217	217	22,300	16,500	-	
Vote 6 - Local Economic Development		333	333	333	333	333	333	333	333	333	333	333	4,000	4,600	4,600	
Vote 7 - Public Safety		554	554	554	554	554	554	554	554	554	554	554	6,650	375	-	
Vote 8 - Waste Management		171	4,171	171	171	171	171	171	171	171	171	171	6,053	975	-	
Vote 9 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	14,197	18,197	14,397	14,197	11,297	11,497	7,097	9,447	7,097	7,297	7,097	7,197	129,013	78,860	9,310
Total Capital Expenditure	2	14,197	18,197	14,397	14,197	11,297	11,497	7,097	9,447	7,097	7,297	7,097	7,197	129,013	78,860	9,310

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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
Capital Expenditure - Functional	1															
Governance and administration		300	300	500	300	300	500	300	2,650	300	500	300	400	6,650	4,900	4,710
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		300	300	500	300	300	500	300	2,650	300	500	300	400	6,650	4,900	4,710
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,262	4,262	4,262	4,262	4,262	4,262	979	979	979	979	979	979	31,450	16,875	-
Community and social services		3,500	3,500	3,500	3,500	3,500	3,500	217	217	217	217	217	217	22,300	16,500	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		554	554	554	554	554	554	554	554	554	554	554	554	6,650	375	-
Housing		208	208	208	208	208	208	208	208	208	208	208	208	2,500	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		9,671	9,671	9,671	9,671	6,771	6,771	5,855	5,855	5,855	5,855	5,855	5,855	87,360	56,110	4,600
Planning and development		333	333	333	333	333	333	333	333	333	333	333	333	4,000	4,600	4,600
Road transport		9,338	9,338	9,338	9,338	6,438	6,438	5,522	5,522	5,522	5,522	5,522	5,522	83,360	51,510	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		343	4,343	343	343	343	343	343	343	343	343	343	343	8,116	975	-
Energy sources		172	172	172	172	172	172	172	172	172	172	172	172	2,063	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		171	4,171	171	171	171	171	171	171	171	171	171	171	6,053	975	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	14,577	18,577	14,777	14,577	11,677	11,877	7,477	9,827	7,477	7,677	7,477	7,577	133,576	78,860	9,310
Funded by:																
National Government		9,483	13,483	9,683	9,483	6,583	6,583	2,383	2,383	2,383	2,383	2,383	2,383	69,596	68,210	200
Provincial Government		19	19	19	19	19	19	19	19	19	19	19	19	228	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		9,502	13,502	9,702	9,502	6,602	6,602	2,402	2,402	2,402	2,402	2,402	2,402	69,824	68,210	200
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,075	5,075	5,075	5,075	5,075	5,275	5,075	7,425	5,075	5,275	5,075	5,175	63,752	10,650	9,110
Total Capital Funding		14,577	18,577	14,777	14,577	11,677	11,877	7,477	9,827	7,477	7,677	7,477	7,577	133,576	78,860	9,310

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure check

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
R thousand															
Cash Receipts By Source													1		
Property rates	678	8,679	25,678	678	678	7,681	678	6,678	681	8,678	678	678	62,144	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	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	1,079	12,950	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	117,574	2,970	194	194	3,129	94,200	194	781	70,587	194	274	194	290,485	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
Cash Receipts by Source	128,664	22,060	36,284	11,284	14,219	112,293	11,284	17,871	81,680	19,284	11,364	11,439	477,722	417,242	433,820
Other Cash Flows by Source															
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	148,170	22,060	36,284	29,778	14,219	125,008	11,284	17,871	88,761	19,284	11,364	11,439	535,518	481,292	499,857
Cash Payments by Type															
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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	961	961	961	961	961	961	961	961	961	961	961	961	11,533	12,102	7,241
Contracted services	13,366	13,366	13,436	14,156	13,026	13,481	13,366	13,366	14,136	13,871	14,016	13,518	163,130	105,079	64,899
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	749	749	749	2,624	2,624	3,814	1,074	874	1,249	749	749	749	16,753	17,279	16,187
Other expenditure	6,783	6,894	6,914	6,858	7,394	8,645	7,525	6,859	9,110	8,465	8,344	7,961	91,755	91,851	86,038
Cash Payments by Type	33,346	33,477	33,547	36,086	35,492	38,388	34,413	33,547	36,943	35,533	35,557	34,675	421,002	370,392	325,287
Other Cash Flows/Payments by Type															
Capital assets	12,656	16,656	12,856	12,656	12,656	12,856	8,457	10,657	8,457	8,657	8,457	(4,523)	120,497	65,258	9,310
Retention (Capital)	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	1,090	(25,068)	13,079	13,602	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	47,091	51,223	47,493	49,831	49,238	52,334	43,959	45,293	46,489	45,279	45,103	5,084	554,577	449,252	334,597
NET INCREASE/(DECREASE) IN CASH HELD	101,078	(29,163)	(11,209)	(20,054)	(35,019)	72,674	(32,676)	(27,423)	42,271	(25,996)	(33,740)	6,355	(19,060)	32,040	165,260
Cash/cash equivalents at the monthly/year begin:	114,685	215,763	186,600	175,391	155,337	120,318	192,992	160,316	132,893	175,165	149,169	115,429	114,685	95,625	127,665
Cash/cash equivalents at the monthly/year end:	215,763	186,600	175,391	155,337	120,318	192,992	160,316	132,893	175,165	149,169	115,429	121,784	95,625	127,665	292,926

References

- Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.
- Bulk purchases - Electricity - use detail information from Table SA1
- Acquisition Inventory - Water & other inventory - use detail information from Table A6 Inventory

36,086 35,492 38,388 34,413 33,547 36,943 35,533 35,557
(20,054) (35,019) 72,674 (32,676) (27,423) 42,271 (25,996) (33,740)

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
R million										
Financial Performance										
Property rates		-	-	-	-	-	-	-	-	-
Service charges		-	-	-	-	-	-	-	-	-
Investment revenue		-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		-	-	-	-	-	-	-	-	-
Other own revenue		-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs		-	-	-	-	-	-	-	-	-
Remuneration of Board Members		-	-	-	-	-	-	-	-	-
Depreciation and amortisation		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Inventory consumed and bulk purchases		-	-	-	-	-	-	-	-	-
Transfers and subsidies		-	-	-	-	-	-	-	-	-
Other expenditure		-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources		-	-	-	-	-	-	-	-	-
Capital expenditure		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-
Internally generated funds		-	-	-	-	-	-	-	-	-
Total sources		-	-	-	-	-	-	-	-	-
Financial position		-	-	-	-	-	-	-	-	-
Total current assets		-	-	-	-	-	-	-	-	-
Total non current assets		-	-	-	-	-	-	-	-	-
Total current liabilities		-	-	-	-	-	-	-	-	-
Total non current liabilities		-	-	-	-	-	-	-	-	-
Community wealth/Equity		-	-	-	-	-	-	-	-	-
Cash flows		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!
Net cash from (used) operating		-	-	-	-	-	-	-	-	-
Net cash from (used) investing		-	-	-	-	-	-	-	-	-
Net cash from (used) financing		-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end		#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!	#REF!

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
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

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
Capital expenditure on new assets by Asset Class/Sub-class	1									
Infrastructure		18,765	60,647	67,578	44,550	47,106	47,106	11,918	34,110	-
Roads Infrastructure		3,790	56,915	61,326	42,550	45,122	45,122	11,918	34,110	-
Roads		3,790	49,223	59,519	42,550	44,755	44,755	5,585	26,610	-
Road Structures		-	7,692	1,807	-	367	367	6,333	7,500	-
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	-	-	-	-	-	-	-	-	-
Community Assets	10,036	(16,274)	18,196	21,400	23,862	23,862	26,700	21,100	4,600
Community Facilities	10,036	(16,274)	18,196	21,400	23,862	23,862	26,700	21,100	4,600
Halls	4,830	12,061	10,716	13,600	14,003	14,003	19,700	16,500	-
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	6,600	4,600	4,600
Public Open Space	-	764	292	-	-	-	-	-	-
Nature Reserves	-	-	215	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	1,566	4,377	57	-	-	-	400	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	16,227	5,770	448	66,000	4,200	4,200	7,050	200	200
Operational Buildings	16,227	5,770	448	4,200	4,200	4,200	7,050	200	200
Municipal Offices	11,843	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	2,021	360	427	200	(0)	(0)	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	200	200	350	200	200
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	2,363	5,410	21	4,000	4,000	4,000	6,700	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	0	-	-	61,800	(0)	(0)	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	0	-	-	61,800	(0)	(0)	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	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	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	434	133	16	-	400	400	800	600	600	
Computer Equipment	434	133	16	-	400	400	800	600	600	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	1,744	996	880	840	2,195	2,195	1,653	1,350	-	
Machinery and Equipment	1,744	996	880	840	2,195	2,195	1,653	1,350	-	
Transport Assets	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	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	47,855	58,550	87,819	137,926	83,373	83,373	54,921	58,080	6,160

References

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

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

R thousand	Description	#	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
			1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
	Infrastructure			46,951	10,083	36,185	64,449	64,449	51,258	17,400	
	Roads Infrastructure			46,951	10,083	36,185	64,449	64,449	51,258	17,400	
	Roads			46,951	10,083	36,185	64,449	64,449	51,258	17,400	
	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										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets				1,566						
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinical Care Centres										
	Fire/Rescue 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										

Heritage assets	--	--	--	--	--	--	--	--	--	
Monuments	--	--	--	--	--	--	--	--	--	
Historic Buildings	--	--	--	--	--	--	--	--	--	
Works of Art	--	--	--	--	--	--	--	--	--	
Conservation Areas	--	--	--	--	--	--	--	--	--	
Other Heritage	--	--	--	--	--	--	--	--	--	
Investment properties	--	--	--	--	--	--	--	--	--	
Revenue Generating	--	--	--	--	--	--	--	--	--	
Improved Property	--	--	--	--	--	--	--	--	--	
Unimproved Property	--	--	--	--	--	--	--	--	--	
Non-revenue Generating	--	--	--	--	--	--	--	--	--	
Improved Property	--	--	--	--	--	--	--	--	--	
Unimproved Property	--	--	--	--	--	--	--	--	--	
Other assets	--	--	--	--	--	--	--	--	--	
Operational Buildings	--	--	--	--	--	--	--	--	--	
Municipal Offices	--	--	--	--	--	--	--	--	--	
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--	
Building Plan Offices	--	--	--	--	--	--	--	--	--	
Workshops	--	--	--	--	--	--	--	--	--	
Yards	--	--	--	--	--	--	--	--	--	
Stores	--	--	--	--	--	--	--	--	--	
Laboratories	--	--	--	--	--	--	--	--	--	
Training Centres	--	--	--	--	--	--	--	--	--	
Manufacturing Plant	--	--	--	--	--	--	--	--	--	
Depots	--	--	--	--	--	--	--	--	--	
Capital Spares	--	--	--	--	--	--	--	--	--	
Housing	--	--	--	--	--	--	--	--	--	
Staff Housing	--	--	--	--	--	--	--	--	--	
Social Housing	--	--	--	--	--	--	--	--	--	
Capital Spares	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--	
Intangible Assets	--	--	--	--	--	--	--	--	--	
Seminars	--	--	--	--	--	--	--	--	--	
Licences and Rights	--	--	--	--	--	--	--	--	--	
Water Rights	--	--	--	--	--	--	--	--	--	
Effluent Licenses	--	--	--	--	--	--	--	--	--	
Solid Waste Licenses	--	--	--	--	--	--	--	--	--	
Computer Software and Applications	--	--	--	--	--	--	--	--	--	
Load Settlement Software Applications	--	--	--	--	--	--	--	--	--	
Unspecified	--	--	--	--	--	--	--	--	--	
Computer Equipment	3,330	1,358	1,296	2,000	2,528	2,528	2,000	2,650	2,650	
Computer Equipment	3,330	1,358	1,296	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	
Furniture and Office Equipment	1,948	212	77	4,120	3,100	3,100	1,150	730	500	
Machinery and Equipment	--	--	--	--	--	--	--	--	--	
Machinery and Equipment	--	--	--	--	--	--	--	--	--	
Transport Assets	--	--	--	--	--	--	--	--	--	
Transport Assets	--	--	--	--	--	--	--	--	--	
Land	--	--	--	--	--	--	--	--	--	
Land	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--	
Living resources	--	--	--	--	--	--	--	--	--	
Mature	--	--	--	--	--	--	--	--	--	
Polling and Protection	--	--	--	--	--	--	--	--	--	
Zoological plants and animals	--	--	--	--	--	--	--	--	--	
Immature	--	--	--	--	--	--	--	--	--	
Polling and Protection	--	--	--	--	--	--	--	--	--	
Zoological plants and animals	--	--	--	--	--	--	--	--	--	
Total Capital Expenditure on renewal of existing assets¹	1	5,279	48,521	12,983	42,305	70,076	70,076	54,408	20,780	3,150
Renewal of Existing Assets as % of total capex		4.9%	41.2%	10.3%	19.7%	37.2%	37.2%	40.7%	26.4%	33.8%
Renewal of Existing Assets as % of deprec²		7.3%	62.2%	17.5%	47.2%	78.3%	78.3%	60.7%	22.7%	3.4%
Reconcile:										
1. Total Capital Expenditure on renewal of existing assets (SA34a) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure										

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
Repairs and maintenance expenditure by Asset Class/Sub-class	1									
Infrastructure		10,675	12,113	5,834	16,900	15,690	15,690	14,500	15,244	15,701
Roads Infrastructure		9,083	10,608	5,046	16,400	11,790	11,790	10,800	10,918	11,246
Roads		-	-	-	2,000	2,000	2,000	1,200	1,030	1,061
Road Structures		9,083	10,608	5,046	14,400	9,790	9,790	9,600	9,888	10,185
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	3,700	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	3,700	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		-	-	-	-	-	-	-	-	-
Community Assets		1,796	4,000	3,350	3,150	3,275	3,275	7,850	4,850	850
Community Facilities		1,796	4,000	3,350	3,150	3,275	3,275	7,850	4,850	850
Halls		1,796	4,000	2,985	2,800	2,425	2,425	7,000	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	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	2,451	1,702	3,916	1,000	3,414	3,414	4,000	2,575	2,652	
Operational Buildings	2,451	1,702	3,916	1,000	3,414	3,414	4,000	2,575	2,652	
Municipal Offices	2,451	1,702	3,916	1,000	3,414	3,414	4,000	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	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	262	358	262	250	250	250	1,700	1,700	1,700	
Computer Equipment	262	358	262	250	250	250	1,700	1,700	1,700	
Furniture and Office Equipment	58	30	26	100	100	100	150	200	200	
Furniture and Office Equipment	58	30	26	100	100	100	150	200	200	
Machinery and Equipment	4,870	2,877	3,298	3,750	4,465	4,465	3,875	3,886	1,300	
Machinery and Equipment	4,870	2,877	3,298	3,750	4,465	4,465	3,875	3,886	1,300	
Transport Assets	-	-	-	600	600	600	600	618	637	
Transport Assets	-	-	-	600	600	600	600	618	637	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure	1	20,112	21,081	16,686	25,750	27,794	27,794	32,675	29,073	23,040
R&M as a % of PPE & Investment Property		2.5%	1.2%	2.4%	4.4%	4.5%	4.5%	2.6%	2.5%	2.2%
R&M as % Operating Expenditure		5.0%	4.3%	3.7%	5.7%	5.4%	5.4%	9.4%	5.6%	5.0%
References										
1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1										

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
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		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		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

	0	-	-	19,000	19,000	19,000	19,000	19,000	19,000
Community Assets	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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	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	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	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
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	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
Furniture and Office Equipment	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
Machinery and Equipment	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
Transport Assets	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
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Depreciation	1	71,893	77,989	74,272	89,550	89,550	89,550	89,653	91,372
									93,250

References

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

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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		54,646	6,992	22,302	34,772	34,813	34,813	22,246	-	-
Roads Infrastructure		56,012	6,992	22,302	34,772	34,813	34,813	22,246	-	-
Roads		34,360	(3,454)	15,816	7,948	7,989	7,989	4,046	-	-
Road Structures		21,652	10,446	6,486	26,824	26,824	26,824	18,200	-	-
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		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	-	3,689	3,237	-	-	-	2,000	-	-
Community Facilities	-	3,689	3,237	-	-	-	2,000	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	3,689	3,237	-	-	-	2,000	-	-
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-

Mature	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
<i>Policing and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Zoological plants and animals</i>	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	54,646	10,681	25,539	34,772	34,813	34,813	24,246	-
Upgrading of Existing Assets as % of total capex		50.7%	9.1%	20.2%	16.2%	18.5%	18.5%	18.2%	0.0%
Upgrading of Existing Assets as % of deprecn*		76.0%	13.7%	34.4%	38.8%	38.9%	38.9%	27.0%	0.0%

References

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
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		550	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		83,360	51,510	-				
Vote 5 - Community Services		22,300	16,500	-				
Vote 6 - Local Economic Development		4,000	4,600	4,600				
Vote 7 - Public Safety		6,650	375	-				
Vote 8 - Waste Management		6,053	975	-				
Vote 9 -		-	-	-				
Vote 10 -		-	-	-				
Vote 11 -		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		129,013	78,860	9,310	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council		89,822	93,285	96,641				
Vote 2 - Budget and Treasury		70,929	66,766	67,950				
Vote 3 - Corporate Services		43,442	43,602	43,977				
Vote 4 - Infrastructure and Planning Department		105,480	107,297	110,754				
Vote 5 - Community Services		0	0	0				
Vote 6 - Local Economic Development		23,091	23,292	23,665				
Vote 7 - Public Safety		61,132	62,090	28,693				
Vote 8 - Waste Management		66,798	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>								
Total future operational costs		460,694	461,765	418,536	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		589,706	540,624	427,846	-	-	-	-

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)