

Municipal annual budgets and MTREF & supporting tables

Version 2.7

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national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2015/16

Does this municipality have Entities?

If YES: Identify type of report:

[Name Votes & Sub-Votes](#)

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1 Executive and Council	
Vote 2 - Budget and Treasury	1.1 Council	1.1 - Council
Vote 3 - Corporate Services	1.2 Municipal Manager	1.2 - Municipal Manager
Vote 4 - Local Economic Development	1.3 Special Projects and Communication	1.3 - Special Projects and Communication
Vote 5 - Infrastructure and Planning	1.4 (Name of sub-vote)	
Vote 6 - Community and Social Services	1.5 (Name of sub-vote)	
Vote 7 - Public Safety	1.6 (Name of sub-vote)	
Vote 8 - Waste Management	1.7 (Name of sub-vote)	
Vote 9 - [NAME OF VOTE 9]	1.8 (Name of sub-vote)	
Vote 10 - [NAME OF VOTE 10]	1.9 (Name of sub-vote)	
Vote 11 - [NAME OF VOTE 11]	1.10 (Name of sub-vote)	
Vote 12 - [NAME OF VOTE 12]	Vote 2 Budget and Treasury	2.1 - Budget and Treasury
Vote 13 - [NAME OF VOTE 13]	2.1 Budget and Treasury	
Vote 14 - [NAME OF VOTE 14]	2.2 (Name of sub-vote)	
Vote 15 - [NAME OF VOTE 15]	2.3 (Name of sub-vote)	
	2.4 (Name of sub-vote)	
	2.5 (Name of sub-vote)	
	2.6 (Name of sub-vote)	
	2.7 (Name of sub-vote)	
	2.8 (Name of sub-vote)	
	2.9 (Name of sub-vote)	
	2.10 (Name of sub-vote)	
	Vote 3 Corporate Services	3.1 - Corporate Services
	3.1 Corporate Services	
	3.2 (Name of sub-vote)	
	3.3 (Name of sub-vote)	
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	Vote 4 Local Economic Development	4.1 - Local Economic Development
	4.1 Local Economic Development	
	4.2 (Name of sub-vote)	4.2 - (Name of sub-vote)
	4.3 (Name of sub-vote)	4.3 - (Name of sub-vote)
	4.4 (Name of sub-vote)	4.3 - (Name of sub-vote)
	4.5 (Name of sub-vote)	4.2 - (Name of sub-vote)
	4.6 (Name of sub-vote)	
	4.7 (Name of sub-vote)	
	4.8 (Name of sub-vote)	
	4.9 (Name of sub-vote)	
	4.10 (Name of sub-vote)	
	Vote 5 Infrastructure and Planning	5.1 - Infrastructure and Planning
	5.1 Infrastructure and Planning	
	5.2 (Name of sub-vote)	
	5.3 (Name of sub-vote)	
	5.4 (Name of sub-vote)	
	5.5 (Name of sub-vote)	
	5.6 (Name of sub-vote)	
	5.7 (Name of sub-vote)	
	5.8 (Name of sub-vote)	
	5.9 (Name of sub-vote)	
	5.10 (Name of sub-vote)	
	Vote 6 Community and Social Services	6.1 - Community Services
	6.1 Community Services	
	6.2 (Name of sub-vote)	
	6.3 (Name of sub-vote)	
	6.4 (Name of sub-vote)	
	6.5 (Name of sub-vote)	
	6.6 (Name of sub-vote)	
	6.7 (Name of sub-vote)	
	6.8 (Name of sub-vote)	
	6.9 (Name of sub-vote)	
	6.10 (Name of sub-vote)	
	Vote 7 Public Safety	7.1 - Public Safety
	7.1 Public Safety	
	7.2 (Name of sub-vote)	7.2 - (Name of sub-vote)
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	Vote 8 Waste Management	8.1 - Waste Management
	8.1 Waste Management	
	8.2 (Name of sub-vote)	8.3 - (Name of sub-vote)
	8.3 (Name of sub-vote)	
	8.4 (Name of sub-vote)	
	8.5 (Name of sub-vote)	
	8.6 (Name of sub-vote)	
	8.7 (Name of sub-vote)	
	8.8 (Name of sub-vote)	
	8.9 (Name of sub-vote)	
	8.10 (Name of sub-vote)	
	Vote 9 [NAME OF VOTE 9]	9.1 - (Name of sub-vote)
	9.1 (Name of sub-vote)	
	9.2 (Name of sub-vote)	
	9.3 (Name of sub-vote)	
	9.4 (Name of sub-vote)	
	9.5 (Name of sub-vote)	
	9.6 (Name of sub-vote)	
	9.7 (Name of sub-vote)	
	9.8 (Name of sub-vote)	
	9.9 (Name of sub-vote)	
	9.10 (Name of sub-vote)	
	Vote 10 [NAME OF VOTE 10]	10.1 - (Name of sub-vote)
	10.1 (Name of sub-vote)	
	10.2 (Name of sub-vote)	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
	10.5 (Name of sub-vote)	
	10.6 (Name of sub-vote)	
	10.7 (Name of sub-vote)	
	10.8 (Name of sub-vote)	
	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	Vote 11 [NAME OF VOTE 11]	11.1 - (Name of sub-vote)
	11.1 (Name of sub-vote)	
	11.2 (Name of sub-vote)	
	11.3 (Name of sub-vote)	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	Vote 12 [NAME OF VOTE 12]	12.1 - (Name of sub-vote)
	12.1 (Name of sub-vote)	
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	Vote 13 [NAME OF VOTE 13]	13.1 - (Name of sub-vote)
	13.1 (Name of sub-vote)	
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	Vote 14 [NAME OF VOTE 14]	14.1 - (Name of sub-vote)
	14.1 (Name of sub-vote)	
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	Vote 15 [NAME OF VOTE 15]	15.1 - (Name of sub-vote)
	15.1 (Name of sub-vote)	
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
	15.5 (Name of sub-vote)	
	15.6 (Name of sub-vote)	
	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

EC442 Umzimvubu - Contact Information

A. GENERAL INFORMATION

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

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

B. CONTACT INFORMATION

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P.O. Box	P/Bag X 9020
City / Town	MOUNT FRERE
Postal Code	5090
Street address	
Building	
Street No. & Name	813 Main Street
City / Town	MT FRERE
Postal Code	5090
General Contacts	
Telephone number	039 255 8500
Fax number	039 255 0167

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
Name	ZO Sisilana	Name	Yolisa Chapa
Telephone number	039 255 8503	Telephone number	039 255 8580
Cell number	082 089 6089	Cell number	079 895 9724
Fax number	039 255 0167	Fax number	039 255 0167
E-mail address	Sisilana.Zolani@umzimvubu.gov.za	E-mail address	Chapa.Yolisa@umzimvubu.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
Name	K.S. Phangwa	Name	Sindiswa Mpepanduku
Telephone number	039 255 8505	Telephone number	039 255 8515
Cell number	467 3991	Cell number	079 895 9603
Fax number	039 255 0167	Fax number	039 255 0167
E-mail address	Pangwa.Khulukazi@umzimvubu.gov.za	E-mail address	Mpepanduku.Sindiswa@umzimvubu.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
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:	
Name	GPT Nota	Name	Celiwe Nenemba
Telephone number	039 255 8504	Telephone number	039 255 8510
Cell number	082 467 3674	Cell number	079 895 9580
Fax number	039 255 0167	Fax number	039 255 0167
E-mail address	Nota.Tobela@umzimvubu.gov.za	E-mail address	Nenemba.Celiwe@umzimvubu.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
Name	Xoliswa Noluthando Venn	Name	Vuyelwa Canca
Telephone number	039 255 8507	Telephone number	039 255 8507
Cell number	082 467 3712	Cell number	079 899 9054
Fax number	039 255 0167	Fax number	039 255 0167
E-mail address	Venn.xoliswa@umzimvubu.gov.za	E-mail address	Canca.Vuyelwa@umzimvubu.gov.za
Official responsible for submitting financial information			
Name	Nondyebo Xashimba		
Telephone number	039 255 8569		
Cell number	082 467 3696		
Fax number	039 255 0167		
E-mail address	Kweleta.Sicelo@umzimvubu.gov.za		

EC442 Umzimvubu - Table A1 Budget Summary

Description	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousands										
Financial Performance										
Property rates	9 089	10 756	8 458	10 000	10 000	10 000	10 000	10 430	11 004	11 609
Service charges	2 007	2 117	1 326	2 500	2 500	2 500	2 500	2 000	2 110	2 226
Investment revenue	2 128	2 251	3 173	1 900	2 150	2 150	2 150	2 242	2 366	2 496
Transfers recognised - operational	92 488	106 199	156 962	141 432	168 766	168 766	168 766	179 115	177 960	172 038
Other own revenue	7 408	8 322	16 503	25 341	26 785	26 786	26 786	29 606	30 313	31 980
Total Revenue (excluding capital transfers and contributions)	113 120	129 645	186 422	181 173	210 201	210 202	210 202	223 394	223 753	220 349
Employee costs	33 940	39 573	45 599	52 557	67 403	67 403	67 403	53 544	56 489	59 596
Remuneration of councillors	13 113	13 220	13 848	14 758	16 623	16 623	16 623	17 411	18 368	19 379
Depreciation & asset impairment	29 181	32 018	30 206	31 860	35 000	35 000	35 000	45 705	48 219	50 871
Finance charges	664	972	1 915	2 021	2 021	2 021	2 021	2 000	2 110	2 226
Materials and bulk purchases	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	2 459	2 459	2 459	2 459	4 417	4 660	4 916
Other expenditure	56 179	87 153	75 215	84 142	111 123	111 124	111 124	136 642	144 157	152 059
Total Expenditure	133 076	172 936	166 784	187 797	234 630	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit)	(19 956)	(43 291)	19 639	(6 624)	(24 429)	(24 429)	(24 429)	(36 325)	(50 250)	(68 697)
Transfers recognised - capital	22 550	57 682	60 066	68 294	68 294	68 294	68 294	78 277	76 584	79 163
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466
Capital expenditure & funds sources										
Capital expenditure	72 563	63 825	79 704	80 424	100 360	100 360	100 360	85 903	90 627	95 612
Transfers recognised - capital	51 275	50 157	60 373	80 424	89 069	89 069	89 069	52 864	56 207	59 299
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 288	13 668	19 331	-	11 291	11 291	11 291	33 039	34 330	36 218
Total sources of capital funds	72 563	63 825	79 704	80 424	100 360	100 360	100 360	85 903	90 537	95 516
Financial position										
Total current assets	36 680	54 696	64 469	69 187	66 639	66 639	66 639	66 639	66 639	66 639
Total non current assets	228 356	243 851	410 359	263 246	263 246	263 246	263 246	263 246	263 246	263 246
Total current liabilities	13 020	37 864	34 742	33 055	33 055	33 055	33 055	33 055	33 055	33 055
Total non current liabilities	7 063	10 578	39 996	28 164	28 164	28 164	28 164	11 413	11 413	11 413
Community wealth/Equity	244 953	250 105	400 090	271 214	268 666	268 666	268 666	285 416	285 416	285 416
Cash flows										
Net cash from (used) operating	48 525	62 446	73 881	105 161	93 687	93 687	93 687	113 208	101 509	89 776
Net cash from (used) investing	(43 299)	(47 239)	(130 503)	(80 161)	(99 920)	(99 920)	(99 920)	(83 703)	(89 467)	(94 387)
Net cash from (used) financing	(291)	(319)	49 651	(17 626)	(17 626)	(17 626)	(17 626)	(25 000)	(25 000)	-
Cash/cash equivalents at the year end	34 559	49 447	42 477	56 885	19 191	19 191	19 191	46 982	34 024	29 412
Cash backing/surplus reconciliation										
Cash and investments available	34 560	49 512	42 476	63 706	63 706	63 706	63 706	63 706	63 706	63 706
Application of cash and investments	9 885	36 066	12 300	10 517	13 106	13 106	13 106	14 750	14 739	14 739
Balance - surplus (shortfall)	24 674	13 446	30 177	53 189	50 600	50 600	50 600	48 956	48 967	48 967
Asset management										
Asset register summary (WDV)	228 338	243 833	396 607	263 228	263 228	263 228	349 131	349 131	353 855	358 840
Depreciation & asset impairment	29 181	32 018	30 206	31 860	35 000	35 000	45 705	45 705	48 219	50 871
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	5 431	2 366	2 323	3 495	2 606	3 377	4 007	4 007	4 228	4 460
Free services										
Cost of Free Basic Services provided	-	-	-	3 132	3 132	3 132	4 155	4 155	4 244	19 560
Revenue cost of free services provided	15	15	15	3 147	3 147	3 147	4 170	4 170	4 259	1 971
Households below minimum service level										
Water:	12	12	12	12	12	12	12	12	12	12
Sanitation/sewerage:	28	28	28	28	28	28	28	28	28	28
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	184	184	184	182	182	182	178	178	171	167

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Revenue - Standard										
Governance and administration		107 613	127 468	140 367	170 559	173 713	173 714	207 238	200 710	194 406
Executive and council		150	150	152	650	-	-	413	436	460
Budget and treasury office		107 184	127 075	140 037	169 518	173 560	173 561	206 668	200 110	193 772
Corporate services		279	244	177	391	153	153	156	165	174
Community and public safety		5 025	2 825	11 758	5 246	4 827	4 827	4 058	4 281	4 517
Community and social services		1 041	(1 310)	1 868	152	307	307	321	339	358
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		3 984	4 136	9 890	5 094	4 520	4 520	3 737	3 943	4 159
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		21 025	54 372	86 067	70 913	95 612	95 612	81 890	86 394	91 145
Planning and development		2 033	392	1 788	340	4 512	4 512	2 831	2 987	3 151
Road transport		18 992	53 980	84 279	70 572	91 100	91 100	79 059	83 407	87 994
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	135 670	187 327	246 488	249 467	278 495	278 496	301 671	300 337	299 512
Expenditure - Standard										
Governance and administration		97 474	114 710	105 649	126 866	146 714	146 714	171 327	180 750	190 664
Executive and council		32 501	35 532	37 525	41 699	44 156	44 156	47 357	49 961	52 709
Budget and treasury office		51 632	64 821	53 150	68 847	86 738	86 738	105 474	111 275	117 368
Corporate services		13 341	14 358	14 975	16 319	15 820	15 820	18 496	19 513	20 587
Community and public safety		10 627	12 152	21 219	17 648	18 280	18 280	18 591	19 614	20 692
Community and social services		2 838	2 545	6 580	2 479	3 294	3 294	3 112	3 283	3 463
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		7 788	9 607	14 638	15 169	14 986	14 986	15 480	16 331	17 229
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		17 136	35 880	27 619	30 574	56 730	56 730	56 055	59 138	62 390
Planning and development		4 010	5 888	9 633	14 132	15 138	15 138	15 682	16 545	17 455
Road transport		13 127	29 992	17 986	16 442	41 592	41 592	40 373	42 593	44 936
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Other	4	-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	133 076	172 936	166 784	187 797	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit) for the year		2 594	14 391	79 705	61 670	43 865	43 865	41 952	26 334	10 466

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 standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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

Standard Classification Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard	1									
Municipal governance and administration		107 613	127 468	140 367	170 559	173 713	173 714	207 238	200 710	194 406
Executive and council		150	150	152	650	-	-	413	436	460
Mayor and Council		-	-	-	500	-	-	100	106	111
Municipal Manager		150	150	152	150	-	-	313	330	348
Budget and treasury office		107 184	127 075	140 037	169 518	173 560	173 561	206 668	200 110	193 772
Corporate services		279	244	177	391	153	153	156	165	174
Human Resources										
Information Technology										
Property Services										
Other Admin		279	244	177	391	153	153	156	165	174
Community and public safety		5 025	2 825	11 758	5 246	4 827	4 827	4 058	4 281	4 517
Community and social services		1 041	(1 310)	1 868	152	307	307	321	339	358
Libraries and Archives										
Museums & Art Galleries etc										
Community halls and Facilities										
Cemeteries & Crematoriums										
Child Care										
Aged Care										
Other Community										
Other Social		1 041	(1 310)	1 868	152	307	307	321	339	358
Sport and recreation										
Public safety		3 984	4 136	9 890	5 094	4 520	4 520	3 737	3 943	4 159
Police										
Fire										
Civil Defence										
Street Lighting										
Other		3 984	4 136	9 890	5 094	4 520	4 520	3 737	3 943	4 159
Housing										
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
Economic and environmental services		21 025	54 372	86 067	70 913	95 612	95 612	81 890	86 394	91 145
Planning and development		2 033	392	1 788	340	4 512	4 512	2 831	2 987	3 151
Economic Development/Planning		2 033	392	1 788	340	4 512	4 512	2 831	2 987	3 151
Town Planning/Building enforcement										
Licensing & Regulation										
Road transport		18 992	53 980	84 279	70 572	91 100	91 100	79 059	83 407	87 994
Roads		18 992	53 980	84 279	70 572	91 100	91 100	79 059	83 407	87 994
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Electricity		-	-	-	-	-	-	-	-	-
Electricity Distribution										
Electricity Generation										
Water		-	-	-	-	-	-	-	-	-
Water Distribution										
Water Storage										
Waste water management		-	-	-	-	-	-	-	-	-
Sewerage										
Storm Water Management										
Public Toilets										
Waste management		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Solid Waste		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Other		-	-	-	-	-	-	-	-	-
Air Transport										
Abattoirs										
Tourism										
Forestry										
Markets										
Total Revenue - Standard	2	135 670	187 327	246 488	249 467	278 495	278 496	301 671	300 337	299 512
Expenditure - Standard										
Municipal governance and administration		97 474	114 710	105 649	126 866	146 714	146 714	171 327	180 750	190 664
Executive and council		32 501	35 532	37 525	41 699	44 156	44 156	47 357	49 961	52 709
Mayor and Council		23 137	25 323	29 156	31 704	33 903	33 903	36 699	38 717	40 847
Municipal Manager		9 363	10 209	8 369	9 995	10 253	10 253	10 658	11 244	11 862
Budget and treasury office		51 632	64 821	53 150	68 847	86 738	86 738	105 474	111 275	117 368
Corporate services		13 341	14 358	14 975	16 319	15 820	15 820	18 496	19 513	20 587
Human Resources										
Information Technology										
Property Services										
Other Admin		13 341	14 358	14 975	16 319	15 820	15 820	18 496	19 513	20 587

Community and public safety	10 627	12 152	21 219	17 648	18 280	18 280	18 591	19 614	20 692
Community and social services	2 838	2 545	6 580	2 479	3 294	3 294	3 112	3 283	3 463
Libraries and Archives									
Museums & Art Galleries etc									
Community halls and Facilities									
Cemeteries & Crematoriums									
Child Care									
Aged Care									
Other Community									
Other Social	2 838	2 545	6 580	2 479	3 294	3 294	3 112	3 283	3 463
Sport and recreation									
Public safety	7 788	9 607	14 638	15 169	14 986	14 986	15 480	16 331	17 229
Police									
Fire									
Civil Defence									
Street Lighting									
Other	7 788	9 607	14 638	15 169	14 986	14 986	15 480	16 331	17 229
Housing									
Health	-	-	-	-	-	-	-	-	-
Clinics									
Ambulance									
Other									
Economic and environmental services	17 136	35 880	27 619	30 574	56 730	56 730	56 055	59 138	62 390
Planning and development	4 010	5 888	9 633	14 132	15 138	15 138	15 682	16 545	17 455
Economic Development/Planning	4 010	5 888	9 633	14 132	15 138	15 138	15 682	16 545	17 455
Town Planning/Building enforcement									
Licensing & Regulation									
Road transport	13 127	29 992	17 986	16 442	41 592	41 592	40 373	42 593	44 936
Roads	13 127	29 992	17 986	16 442	41 592	41 592	40 373	42 593	44 936
Public Buses									
Parking Garages									
Vehicle Licensing and Testing									
Other									
Environmental protection	-	-	-	-	-	-	-	-	-
Pollution Control									
Biodiversity & Landscape									
Other									
Trading services	7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Electricity	-	-	-	-	-	-	-	-	-
Electricity Distribution									
Electricity Generation									
Water	-	-	-	-	-	-	-	-	-
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Sewerage									
Storm Water Management									
Public Toilets									
Waste management	7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Solid Waste	7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Other	-	-	-	-	-	-	-	-	-
Air Transport									
Abattoirs									
Tourism									
Forestry									
Markets									
Total Expenditure - Standard	133 076	172 936	166 784	187 797	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit) for the year	2 594	14 391	79 705	61 670	43 865	43 865	41 952	26 334	10 466

References

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

check oprev balance	0	-0	-0	-	0	0	-	0	0
check opexp balance	-9	-0	-0	0	-0	-	-0	-0	-0

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote	1									
Vote 1 - Executive and Council		150	150	152	650	–	–	413	436	460
Vote 2 - Budget and Treasury		107 184	127 075	140 037	169 518	173 560	173 561	206 668	200 110	193 772
Vote 3 - Corporate Services		279	244	177	391	153	153	156	165	174
Vote 4 - Local Economic Development		2 033	392	1 788	340	4 512	4 512	2 831	2 987	3 151
Vote 5 - Infrastructure and Planning		18 992	53 980	84 279	70 572	91 100	91 100	79 059	83 407	87 994
Vote 6 - Community and Social Services		1 041	(1 310)	1 868	152	307	307	321	339	358
Vote 7 - Public Safety		3 984	4 136	9 890	5 094	4 520	4 520	3 737	3 943	4 159
Vote 8 - Waste Management		2 007	2 662	8 297	2 750	4 343	4 343	8 485	8 952	9 444
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	135 670	187 327	246 488	249 467	278 495	278 496	301 671	300 337	299 512
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		32 501	35 532	37 525	41 699	44 156	44 156	47 357	49 961	52 709
Vote 2 - Budget and Treasury		51 632	64 821	53 150	68 847	86 738	86 738	105 474	111 275	117 368
Vote 3 - Corporate Services		13 341	14 358	14 975	16 319	15 820	15 820	18 496	19 513	20 587
Vote 4 - Local Economic Development		4 010	5 888	9 633	14 132	15 138	15 138	15 682	16 545	17 455
Vote 5 - Infrastructure and Planning		13 127	29 992	17 986	16 442	41 592	41 592	40 373	42 593	44 936
Vote 6 - Community and Social Services		2 838	2 545	6 580	2 479	3 294	3 294	3 112	3 283	3 463
Vote 7 - Public Safety		7 788	9 607	14 638	15 169	14 986	14 986	15 480	16 331	17 229
Vote 8 - Waste Management		7 839	10 195	12 297	12 709	12 906	12 906	13 745	14 501	15 299
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	133 076	172 936	166 784	187 797	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit) for the year	2	2 594	14 391	79 705	61 670	43 865	43 865	41 952	26 334	10 466

References

1. Insert 'Vote'; e.g. department, if different to standard 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 R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Vote 12 - [NAME OF VOTE 12] 12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13] 13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	133 076	172 936	166 784	187 797	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit) for the year	2	2 594	14 391	79 705	61 670	43 865	43 865	41 952	26 334	10 466

References

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1										
Revenue By Source											
Property rates	2	9 089	10 756	8 458	10 000	10 000	10 000	10 000	10 430	11 004	11 609
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	2 007	2 117	1 326	2 500	2 500	2 500	2 500	2 000	2 110	2 226
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		885	1 534	1 804	1 404	1 509	1 509	1 509	1 438	1 517	1 600
Interest earned - external investments		2 128	2 251	3 173	1 900	2 150	2 150	2 150	2 242	2 366	2 496
Interest earned - outstanding debtors		428	1 139	1 139	1 300	998	998	998	1 460	1 541	1 625
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		778	438	7 011	800	400	400	400	4 242	4 476	4 722
Licences and permits		2 161	2 110	2 681	2 557	2 400	2 400	2 400	2 500	2 638	2 783
Agency services		1 072	1 295	1 393	1 310	1 310	1 310	1 310	1 315	1 387	1 463
Transfers recognised - operational		92 488	106 199	156 962	141 432	168 766	168 766	168 766	179 115	177 960	172 038
Other revenue	2	2 084	1 765	2 078	17 708	17 728	17 728	17 728	17 551	17 595	18 562
Gains on disposal of PPE		-	41	397	262	2 441	2 441	2 441	1 100	1 161	1 224
Total Revenue (excluding capital transfers and contributions)		113 120	129 645	186 422	181 173	210 201	210 202	210 202	223 394	223 753	220 349
Expenditure By Type											
Employee related costs	2	33 940	39 573	45 599	52 557	67 403	67 403	67 403	53 544	56 489	59 596
Remuneration of councillors		13 113	13 220	13 848	14 758	16 623	16 623	16 623	17 411	18 368	19 379
Debt impairment	3	7 732	6 473	3 928	11 894	23 696	23 696	23 696	30 000	31 650	33 391
Depreciation & asset impairment	2	29 181	32 018	30 206	31 860	35 000	35 000	35 000	45 705	48 219	50 871
Finance charges		664	972	1 915	2 021	2 021	2 021	2 021	2 000	2 110	2 226
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other materials	8	-	-	-	-	-	-	-	-	-	-
Contracted services		639	2 139	5 646	1 530	1 530	1 530	1 530	16 623	17 538	18 475
Transfers and grants		-	-	-	2 459	2 459	2 459	2 459	4 417	4 660	4 916
Other expenditure	4, 5	47 786	75 956	65 317	70 718	85 798	85 798	85 798	90 018	94 969	100 192
Loss on disposal of PPE		22	2 585	325	-	99	100	100	-	-	-
Total Expenditure		133 076	172 936	166 784	187 797	234 630	234 630	234 630	259 718	274 003	289 046
Surplus/(Deficit)		(19 956)	(43 291)	19 639	(6 624)	(24 429)	(24 429)	(24 429)	(36 325)	(50 250)	(68 697)
Transfers recognised - capital		22 550	57 682	60 066	68 294	68 294	68 294	68 294	78 277	76 584	79 163
Contributions recognised - capital	6	-	-	-	-	-	-	-	-	-	-
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		2 594	14 391	79 705	61 670	43 865	43 865	43 865	41 952	26 334	10 466

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
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

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

Vote Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		3 251	2 949	-	-	-	-	-	-	-	-
Vote 2 - Budget and Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Local Economic Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Infrastructure and Planning		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 7 - Public Safety		7 421	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	10 672	2 949	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	853	-	840	1 893	1 893	1 893	753	794	838
Vote 2 - Budget and Treasury		670	613	-	1 300	1 400	1 400	1 400	1 800	1 899	2 003
Vote 3 - Corporate Services		1 491	552	-	4 240	4 300	4 300	4 300	2 513	2 651	2 797
Vote 4 - Local Economic Development		1 928	5 022	-	5 126	1 550	1 550	1 550	1 100	1 161	1 224
Vote 5 - Infrastructure and Planning		52 811	52 087	79 704	62 447	88 297	88 297	88 297	76 263	80 457	84 883
Vote 6 - Community and Social Services		29	29	-	30	30	30	30	32	34	35
Vote 7 - Public Safety		4 912	1 142	-	2 851	2 101	2 101	2 101	1 750	1 846	1 948
Vote 8 - Waste Management		50	577	-	3 590	2 790	2 790	2 790	1 693	1 786	1 884
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		61 891	60 876	79 704	80 423	102 361	102 361	102 361	85 903	90 627	95 612
Total Capital Expenditure - Vote		72 563	63 825	79 704	80 423	102 361	102 361	102 361	85 903	90 627	95 612
Capital Expenditure - Standard											
Governance and administration		-	-	-	5 680	6 392	6 392	6 392	4 488	4 735	4 996
Executive and council		-	-	-	140	692	692	692	123	129	136
Budget and treasury office		-	-	-	1 300	1 400	1 400	1 400	1 800	1 899	2 003
Corporate services		-	-	-	4 240	4 300	4 300	4 300	2 566	2 707	2 856
Community and public safety		-	-	-	3 581	3 331	3 331	3 331	4 104	4 330	4 568
Community and social services		-	-	-	730	1 230	1 230	1 230	2 354	2 484	2 621
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	2 851	2 101	2 101	2 101	1 750	1 846	1 948
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		61 891	63 825	79 704	67 573	87 847	87 847	87 847	76 610	80 824	85 269
Planning and development		-	-	-	5 126	1 550	1 550	1 550	1 100	1 161	1 224
Road transport		61 891	63 825	79 704	62 447	86 297	86 297	86 297	75 510	79 663	84 045
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		10 672	-	-	3 590	2 790	2 790	2 790	700	739	779
Electricity		10 672	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	3 590	2 790	2 790	2 790	700	739	779
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	72 563	63 825	79 704	80 424	100 360	100 360	100 360	85 903	90 627	95 612
Funded by:											
National Government		40 603	38 065	60 373	80 424	68 294	68 294	68 294	52 864	56 207	59 299
Provincial Government		10 672	12 092	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	20 775	20 775	20 775	-	-	-
Transfers recognised - capital	4	51 275	50 157	60 373	80 424	89 069	89 069	89 069	52 864	56 207	59 299
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		21 288	13 668	19 331	-	11 291	11 291	11 291	33 039	34 330	36 218
Total Capital Funding	7	72 563	63 825	79 704	80 424	100 360	100 360	100 360	85 903	90 537	95 516

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 standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
- Must reconcile 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

Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]										
	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	61 891	60 876	79 704	80 423	102 361	102 361	102 361	85 903	90 627	95 612
Total Capital Expenditure	72 563	63 825	79 704	80 423	102 361	102 361	102 361	85 903	90 627	95 612

EC442 Umzimvubu - Table A6 Budgeted Financial Position

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand											
ASSETS											
Current assets											
Cash		5 195	1		32 235	32 235	32 235	32 235	32 235	32 235	32 235
Call investment deposits	1	29 365	49 511	42 476	31 471	31 471	31 471	31 471	31 471	31 471	31 471
Consumer debtors	1	105	82	4 263	3 479	931	931	931	931	931	931
Other debtors		1 406	4 361	17 230	1 437	1 437	1 437	1 437	1 437	1 437	1 437
Current portion of long-term receivables		84	107	121	113	113	113	113	113	113	113
Inventory	2	526	635	378	452	452	452	452	452	452	452
Total current assets		36 680	54 696	64 469	69 187	66 639	66 639	66 639	66 639	66 639	66 639
Non current assets											
Long-term receivables											
Investments											
Investment property		29 922	29 922	20 412	29 922	29 922	29 922	29 922	29 922	29 922	29 922
Investment in Associate											
Property, plant and equipment	3	197 521	212 914	388 551	230 935	230 935	230 935	230 935	230 935	230 935	230 935
Agricultural											
Biological											
Intangible		895	997	1 379	2 371	2 371	2 371	2 371	2 371	2 371	2 371
Other non-current assets		18	18	18	18	18	18	18	18	18	18
Total non current assets		228 356	243 851	410 359	263 246	263 246	263 246	263 246	263 246	263 246	263 246
TOTAL ASSETS		265 036	298 547	474 828	332 433	329 885	329 885	329 885	329 885	329 885	329 885
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	319	349	17 593	15 863	15 863	15 863	15 863	15 863	15 863	15 863
Consumer deposits											
Trade and other payables	4	12 567	37 443	17 015	17 119	17 119	17 119	17 119	17 119	17 119	17 119
Provisions		134	73	135	73	73	73	73	73	73	73
Total current liabilities		13 020	37 864	34 742	33 055	33 055	33 055	33 055	33 055	33 055	33 055
Non current liabilities											
Borrowing		937	588	32 995	17 375	17 375	17 375	17 375	625	625	625
Provisions		6 127	9 989	7 001	10 789	10 789	10 789	10 789	10 789	10 789	10 789
Total non current liabilities		7 063	10 578	39 996	28 164	28 164	28 164	28 164	11 413	11 413	11 413
TOTAL LIABILITIES		20 083	48 442	74 739	61 219	61 219	61 219	61 219	44 469	44 469	44 469
NET ASSETS	5	244 953	250 105	400 090	271 214	268 666	268 666	268 666	285 416	285 416	285 416
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		10 826	(1 812)	94 096	19 297	16 749	16 749	16 749	33 500	33 500	33 500
Reserves	4	234 127	251 917	305 994	251 917	251 917	251 917	251 917	251 917	251 917	251 917
Minorities' interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	244 953	250 105	400 090	271 214	268 666	268 666	268 666	285 416	285 416	285 416

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

EC442 Umzimvubu - Table A7 Budgeted Cash Flows

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates, penalties & collection charges		32 856	6 557	5 679	36 279	33 570	33 570	33 570	8 866	9 353	9 868
Service charges		-	810	3 120	-	-	-	-	1 700	1 794	1 892
Other revenue		-	4 308	3 453	-	-	-	-	25 561	26 046	27 478
Government - operating	1	92 500	163 881	135 663	141 431	145 992	145 992	145 992	179 115	177 960	172 038
Government - capital	1	22 259	21 824	60 373	68 294	91 068	91 068	91 068	78 277	76 584	79 163
Interest		2 556	2 367	3 876	3 200	3 550	3 550	3 550	3 703	3 906	4 121
Dividends									-	-	-
Payments											
Suppliers and employees		(97 558)	(105 969)	(132 673)	(139 463)	(175 913)	(175 913)	(175 913)	(177 597)	(187 364)	(197 642)
Finance charges		(664)	(256)	(1 915)	(21)	(21)	(21)	(21)	(2 000)	(2 110)	(2 226)
Transfers and Grants	1	(3 423)	(31 075)	(3 696)	(4 559)	(4 559)	(4 559)	(4 559)	(4 417)	(4 660)	(4 916)
NET CASH FROM/(USED) OPERATING ACTIVITIES		48 525	62 446	73 881	105 161	93 687	93 687	93 687	113 208	101 509	89 776
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE			36	3 526	262	2 440	2 440	2 440	1 100	1 161	1 224
Decrease (Increase) in non-current debtors									-	-	-
Decrease (increase) other non-current receivables									-	-	-
Decrease (increase) in non-current investments									-	-	-
Payments											
Capital assets		(43 299)	(47 275)	(134 029)	(80 423)	(102 360)	(102 360)	(102 360)	(84 803)	(90 627)	(95 612)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(43 299)	(47 239)	(130 503)	(80 161)	(99 920)	(99 920)	(99 920)	(83 703)	(89 467)	(94 387)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									-	-	-
Borrowing long term/refinancing				50 000					-	-	-
Increase (decrease) in consumer deposits									-	-	-
Payments											
Repayment of borrowing		(291)	(319)	(349)	(17 626)	(17 626)	(17 626)	(17 626)	(25 000)	(25 000)	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		(291)	(319)	49 651	(17 626)	(17 626)	(17 626)	(17 626)	(25 000)	(25 000)	-
NET INCREASE/ (DECREASE) IN CASH HELD		4 935	14 889	(6 971)	7 374	(23 859)	(23 859)	(23 859)	4 505	(12 958)	(4 612)
Cash/cash equivalents at the year begin:	2	29 624	34 559	49 447	49 511	43 050	43 050	43 050	42 476	46 982	34 024
Cash/cash equivalents at the year end:	2	34 559	49 447	42 477	56 885	19 191	19 191	19 191	46 982	34 024	29 412

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

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash and investments available											
Cash/cash equivalents at the year end	1	34 559	49 447	42 477	56 885	19 191	19 191	19 191	46 982	34 024	29 412
Other current investments > 90 days		1	64	(0)	6 821	44 515	44 515	44 515	16 725	29 682	34 294
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		34 560	49 512	42 476	63 706	63 706	63 706	63 706	63 706	63 706	63 706
Application of cash and investments											
Unspent conditional transfers		1 737	23 567	2 575	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2										
Other working capital requirements	3	8 148	12 499	9 724	10 517	13 106	13 106	13 106	14 750	14 739	14 739
Other provisions											
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		9 885	36 066	12 300	10 517	13 106	13 106	13 106	14 750	14 739	14 739
Surplus(shortfall)		24 674	13 446	30 177	53 189	50 600	50 600	50 600	48 956	48 967	48 967

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

EC442 Umzimvubu - Table A9 Asset Management

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	72 563	63 825	79 704	80 423	102 361	102 361	85 903	90 627	95 612
Infrastructure - Road transport		61 891	60 876	79 704	60 749	60 749	60 749	67 363	71 068	74 977
Infrastructure - Electricity		-	-	-	-	22 774	22 774	8 000	8 440	8 904
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		61 891	60 876	79 704	60 749	83 523	83 523	75 363	79 508	83 881
Community		10 672	2 949	-	2 250	2 001	2 001	2 400	2 532	2 671
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	15 724	15 137	15 137	7 780	8 208	8 659
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	1 700	1 700	1 700	359	379	400
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	61 891	60 876	79 704	60 749	60 749	60 749	67 363	71 068	74 977
Infrastructure - Road transport		-	-	-	-	22 774	22 774	8 000	8 440	8 904
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		61 891	60 876	79 704	60 749	83 523	83 523	75 363	79 508	83 881
Community		10 672	2 949	-	2 250	2 001	2 001	2 400	2 532	2 671
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	15 724	15 137	15 137	7 780	8 208	8 659
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	1 700	1 700	1 700	359	379	400
TOTAL CAPITAL EXPENDITURE - Asset class	2	72 563	63 825	79 704	80 423	102 361	102 361	85 903	90 627	95 612
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5	197 521	212 914	374 817	230 935	230 935	230 935	316 838	321 562	326 547
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		197 521	212 914	374 817	230 935	230 935	230 935	316 838	321 562	326 547
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		29 922	29 922	20 412	29 922	29 922	29 922	29 922	29 922	29 922
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		895	997	1 379	2 371	2 371	2 371	2 371	2 371	2 371
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	228 338	243 833	396 607	263 228	263 228	263 228	349 131	353 855	358 840
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment	3	29 181	32 018	30 206	31 860	35 000	35 000	45 705	48 219	50 871
Repairs and Maintenance by Asset Class		5 431	2 366	2 323	3 495	2 606	3 377	4 007	4 228	4 460
Infrastructure - Road transport		2 863	727	1 043	600	600	600	638	673	710
Infrastructure - Electricity		-	-	-	600	600	600	597	630	665
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		2 863	727	1 043	1 200	1 200	1 200	1 235	1 303	1 375
Community		546	750	473	771	-	771	1 035	1 092	1 152
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6,7	2 021	889	807	1 524	1 406	1 406	1 737	1 832	1 933
TOTAL EXPENDITURE OTHER ITEMS		34 612	34 384	32 529	35 355	37 606	38 377	49 712	52 446	55 331
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		2.7%	1.1%	0.6%	1.5%	1.1%	1.5%	1.7%	1.8%	1.9%
Renewal and R&M as a % of PPE		2.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%

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. Donated/contributed and assets funded by finance leases to be allocated to the respective category

EC442 Umzimvubu - Table A10 Basic service delivery measurement

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
Household service targets	1										
Water:											
Piped water inside dwelling			22 000	22 000	22 000	22 000	22 000	22 000	22 000	22 000	
Piped water inside yard (but not in dwelling)			6 000	6 000	6 000	6 000	6 000	6 000	6 000	6 000	
Using public tap (at least min.service level)	2		7 000	7 000	7 000	7 000	7 000	7 000	7 000	7 000	
Other water supply (at least min.service level)	4		35 000	35 000	35 000	35 000	35 000	35 000	35 000	35 000	
<i>Minimum Service Level and Above sub-total</i>											
Using public tap (< min.service level)	3		12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	
Other water supply (< min.service level)	4		12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	
No water supply			12 000	12 000	12 000	12 000	12 000	12 000	12 000	12 000	
<i>Below Minimum Service Level sub-total</i>											
Total number of households	5		47 000	47 000	47 000	47 000	47 000	47 000	47 000	47 000	
Sanitation/sewerage:											
Flush toilet (connected to sewerage)			19 000	19 000	19 000	19 000	19 000	19 000	19 000	19 000	
Flush toilet (with septic tank)											
Chemical toilet											
Pit toilet (ventilated)											
Other toilet provisions (> min.service level)			19 000	19 000	19 000	19 000	19 000	19 000	19 000	19 000	
<i>Minimum Service Level and Above sub-total</i>											
Bucket toilet			27 000	27 000	27 000	27 000	27 000	27 000	27 000	27 000	
Other toilet provisions (< min.service level)			-	-	-	-	-	-	-	-	
No toilet provisions			1 000	1 000	1 000	1 000	1 000	1 000	1 000	1 000	
<i>Below Minimum Service Level sub-total</i>											
Total number of households	5		47 000	47 000	47 000	47 000	47 000	47 000	47 000	47 000	
Energy:											
Electricity (at least min.service level)											
Electricity - prepaid (min.service level)											
<i>Minimum Service Level and Above sub-total</i>											
Electricity (< min.service level)											
Electricity - prepaid (< min. service level)											
Other energy sources											
<i>Below Minimum Service Level sub-total</i>											
Total number of households	5										
Refuse:											
Removed at least once a week			7 665	7 665	7 665	9 198.00	9 198	9 198	13 797	20 696	24 834
<i>Minimum Service Level and Above sub-total</i>											
Removed less frequently than once a week			3 258	3 258	3 258	4 887	4 887	4 887	7 331	10 996	16 494
Using communal refuse dump			383	383	383	35 201	35 201	35 201	56 445	68 835	77 416
Using own refuse dump			161 152	161 152	161 152	128 921	128 921	128 921	103 317	82 509	66 008
Other rubbish disposal											
No rubbish disposal			19 162	19 162	19 162	13 413	13 413	13 413	10 730	8 584	6 868
<i>Below Minimum Service Level sub-total</i>											
Total number of households	5		191 620	191 620	191 620	191 620	191 620	191 620	191 620	191 620	
Households receiving Free Basic Service	7										
Water (6 kilolitres per household per month)											
Sanitation (free minimum level service)											
Electricity/other energy (50kwh per household per month)											
Refuse (removed at least once a week)											
Cost of Free Basic Services provided (R'000)	8										
Water (6 kilolitres per household per month)											
Sanitation (free sanitation service)											
Electricity/other energy (50kwh per household per month)					3 132	3 132	3 132	4 155	4 244	19 560	
Refuse (removed once a week)											
Total cost of FBS provided (minimum social package)					3 132	3 132	3 132	4 155	4 244	19 560	
Highest level of free service provided											
Property rates (R value threshold)			15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	
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 free services provided (R'000)	9										
Property rates (R15 000 threshold rebate)			15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	
Property rates (other exemptions, reductions and rebates)											
Water											
Sanitation											
Electricity/other energy					3 132	3 132	3 132	4 155	4 244	1 956	
Refuse											
Municipal Housing - rental rebates											
Housing - top structure subsidies											
Other											
Total revenue cost of free services provided (total social package)	6		15	15	15	3 147	3 147	3 147	4 170	4 259	1 971

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

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

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Budget and Treasury	Vote 3 - Corporate Services	Vote 4 - Local Economic Development	Vote 5 - Infrastructure and Planning	Vote 6 - Community and Social Services	Vote 7 - Public Safety	Vote 8 - Waste Management	Vote 9 - [NAME OF VOTE 9]	Vote 10 - [NAME OF VOTE 10]	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			10 430														10 430
Property rates - penalties & collection charges			-														-
Service charges - electricity revenue			-														-
Service charges - water revenue			-														-
Service charges - sanitation revenue			-														-
Service charges - refuse revenue			-						2 000								2 000
Service charges - other			-														-
Rental of facilities and equipment			1 438														1 438
Interest earned - external investments			2 242														2 242
Interest earned - outstanding debtors			1 460														1 460
Dividends received			-														-
Fines			-					4 242									4 242
Licences and permits			-					2 500									2 500
Agency services			-					1 315									1 315
Other revenue		413	15 531	156	220	482	321	428									17 551
Transfers recognised - operational			174 766		2 612				1 737								179 115
Gains on disposal of PPE			800			300											1 100
Total Revenue (excluding capital transfers and contribution)		413	206 668	156	2 832	782	321	8 485	3 737	-	-	-	-	-	-	-	223 394
Expenditure By Type																	
Employee related costs		8 458	8 648	6 798	3 043	7 798	2 714	7 237	8 848								53 544
Remuneration of councillors		17 411	-	-													17 411
Debt impairment		-	30 000														30 000
Depreciation & asset impairment		-	45 705														45 705
Finance charges		-	2 000														2 000
Bulk purchases		-	-														-
Other materials		-	-														-
Contracted services		847	6 043	3 977				5 756									16 623
Transfers and grants		-	4 417	-													4 417
Other expenditure		20 521	6 661	7 841	14 639	32 575	397	2 486	4 897								90 018
Loss on disposal of PPE		-	-														-
Total Expenditure		47 236	103 475	18 616	17 682	40 373	3 112	15 480	13 745	-	-	-	-	-	-	-	259 719
Surplus/(Deficit)		(46 824)	103 193	(18 460)	(14 850)	(39 591)	(2 790)	(6 995)	(10 008)	-	-	-	-	-	-	-	(36 325)
Transfers recognised - capital		-				78 277											78 277
Contributions recognised - capital		-															-
Contributed assets		-															-
Surplus/(Deficit) after capital transfers & contributions		(46 824)	103 193	(18 460)	(14 850)	38 686	(2 790)	(6 995)	(10 008)	-	-	-	-	-	-	-	41 952

References

1. Departmental columns to be based on municipal organisation structure

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand												
Municipal Infrastructure Grant				31 157	37 795	40 066	43 294	43 294	43 294	45 277	46 584	49 163
Department of Housing				-	-	-	-	-	-			
COGTA								19 029	19 029	4 349	4 588	4 841
Own Revenue				9 190	9 625	64 637	39 867	39 866	39 866	46 748	48 398	51 060
INEG				-	30 000	20 000	25 000	35 000	35 000	33 000	30 000	30 000
Equitable Share				92 933	106 050	117 834	136 167	136 167	136 167	169 767	168 185	161 716
Other Provincial Grants				2 390	3 857	3 951	5 139	5 139	5 139	2 530	2 582	2 733
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	135 670	187 327	246 488	249 467	278 495	278 495	301 671	300 337	299 513

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	
R thousand													
1. Strategic Planning & IDP Review	2010/11 IDP Review document						106	106	106	219	231	244	
2. Special programs	Prevention, Treatment and support programs						3 873	3 873	3 873	3 986	4 206	4 437	
3. Public Participation and corporate image	TP address service delivery needs of people						722	722	722	800	844	890	
4. Internal Audit and Risk management	Improve internal controls and prevention of corruption						1 000	1 000	1 000	2 826	2 981	3 145	
5. Local Economic Development	Increase number of families that sustain themselves						11 731	11 731	11 731	14 589	15 392	16 238	
6. Revenue management	Improve Revenue collection			71 984	78 852	73 396	4 155	4 155	4 155	34 417	36 310	38 307	
7. Budgeting, Reporting and compliance	Compliance with new accounting Principles						58 123	58 123	58 123	45 705	48 219	50 871	
8. Asset management	Safeguard and proper management of council assets						1 058	1 058	1 058	1 125	1 186	1 252	
10. Community	To ensure proper management & adhering to by laws enhanced						403	403	403	397	419	442	
11. Protection Services	Safe and secure environment for pedestrians and motorists						7 140	7 140	7 140	8 243	8 696	9 174	
12. Waste management	To ensure that the structure is utilised for sorting of waste						4 026	4 026	4 026	4 897	5 167	5 451	
14. Administration & HR	To Ensure that proper administration procedures are being followed						9 676	9 676	9 676	11 818	12 468	13 154	
Other Expenditure				16 925	41 181	30 175	18 386	48 591	48 591	59 741	63 027	66 466	
Employee costs				33 940	39 573	49 296	52 740	67 403	67 403	53 544	56 489	59 596	
Councillors Remuneration				10 227	13 330	13 917	14 658	16 623	16 623	17 411	18 368	19 379	
Allocations to other priorities													
Total Expenditure				1	133 076	172 936	166 784	187 797	234 630	234 630	259 719	274 003	289 046

References

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

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

Strategic Objective	Goal	Goal Code	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
1. Infrastructure	Upgrade quality of Roads in kokstad	A		65 301	30 059	49 357	42 572	54 510	54 510	67 277	70 977	74 881
2. Electrification	Upgrade of Electricity infrastructure	B		-	30 000	20 000	25 000	35 000	35 000	8 000	8 440	8 904
3. Community and Social Services	To ensure that the community has access to municipal facilities	C		29	29	35	280	280	280	1 000	1 055	1 113
4. Public Safety	to assist the community with safety and security services	D		50	577	1 801	2 851	2 851	2 851	800	844	890
5. Waste management	To Ensure that the community has clean environment	E		4 912	1 142	4 615	3 340	3 340	3 340	1 650	1 741	1 836
9. Others Assets		F		2 271	2 018	3 896	6 380	6 380	6 380	7 090	7 480	7 891
Allocations to other priorities			3									
Total Capital Expenditure			1	72 563	63 825	79 704	80 423	102 361	102 361	85 817	90 537	95 516

References

- Total capital expenditure must reconcile to Budgeted Capital Expenditure
- Goal code must be used on Table SA36

EC442 Umzimvubu - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
KFA 01: Executive and Council										
Functioning of Council	Number of Council	12	12	12	12	12	12	12	12	12
Functioning of Audit Committee	Number of Audit	4	4	4	4	4	4	4	4	4
Functioning of Internal Audit Unit	Approval of Risk Based	4	4	4	4	4	4	4	4	4
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	21 461	21 841	21 841	23 150	24 424	25 821
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	100	500	50	100	106	112
KFA 02: Municipal Manager										
IDP Process Plan	Adopted IDP Process Plan			29/08/2012	29/08/2013	-	-	28/08/2014	30/08/2015	30/08/2016
IDP endorsed by community	Number of meetings per				4			4	4	4
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	150	150	150	158	167
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	10 010	10 538	10 538	7 295	7 726	8 150
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	199	199	40	42	45
KFA 03: Special Programs Unit										
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	7 630	7 350	7 350	7 808	8 288	8 744
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	700	700	700	200	#VALUE!	#VALUE!
KFA 06: Branding and Website										
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	100	100	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	680	680	680	722	765	807
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	500	500	500	500	#VALUE!	#VALUE!
KPA 2: Services and Customer Care										
KFA 04: Roads and Storm Water Infrastructure										
Gravel roads upgraded to tarred/paved standard	Km of gravel road	105	96	128	127	127	127	125	125	125
Grants Revenue	Rand per thousand				61 286	78 184	78 184	68 294	67 277	77 220
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	56 749	63 289	63 289	685	726	766
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	11 079	13 682	13 682	38 849	41 141	43 404
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	133 358	155 114	155 114	65 522	65 819	69 373
KFA 05: Cleansing and Waste Management										
Minimum sanitation services to informal areas	% of informal areas with	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	3 074	2 644	2 644	3 843	2 398	2 518
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	10 832	13 582	13 582	15 002	15 873	16 575
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	1 431	1 801	1 801	2 851	3 005	3 168
KFA 07: Building Regulations and Municipal Planning										
Review and update of SDF	Amended Spatial	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	7	7	7	25	27	28
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	1 178	300	300	319	337	356
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KPA 3: Economic Growth and Development										
KFA 08: Local Economic Development										
Contribution towards LED	Compiled LED manifesto	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	3 331	5 360	5 360	340	347	373
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	677	772	772	1 322	1 400	1 477
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	5 610	5 660	5 660	2 050	2 171	2 290
KFA 09: Job Creation										
Develop & implement EGD strategies	No. of job opportunities	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	2 230	2 630	2 630	2 793	2 958	3 121
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 10: Investment (domestic and foreign)										
Attracting foreign and domestic investments	Approved economic	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	350	350	350	1 072	1 135	1 197
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 11: Socio-economic Status										
Develop/update economic information database	Develop/update socio	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	120	235	235	249	264	278
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 12: Skills and Education										
Capacity building / skills development HDE's	No of training initiatives	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	300	885	885	1 040	1 101	1 162
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 13: Trade and Industry										
Provide support to informal traders	Number of informal	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	150	350	350	372	394	415
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 14: Stability and Sustainability										
Implementation of LED Strategy	Compile implementation plan linked to LED Strategy	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	117	117	117	112	105	118
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	117	117	117	124	132	139
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 15: Rural Development										
Review/alignment of Rural Development Strategy	Updated Rural	-	-	-	-	-	-	-	-	-
Rural Development Forum	Establish Rural	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	1 900	1 900	1 900	3 918	4 149	4 377
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KFA 16: Tourism										
Externalising the tourism function	Establish Non Profit	-	-	-	-	-	-	-	-	-
Operating Revenue	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	12	42	42	15	16	17
Operating Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	566	746	746	1 000	1 059	1 117
Capital Expenditure	Rand per thousand	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!	#VALUE!
KPA 4: Safety and Environment										

EC442 Umzimvubu - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.7%	0.7%	1.4%	10.5%	8.4%	8.4%	8.4%	10.4%	9.9%	0.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.6%	5.5%	7.7%	49.4%	47.4%	47.4%	47.4%	61.0%	59.2%	4.6%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	258.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.4%	0.2%	10.8%	6.9%	6.9%	6.9%	6.9%	0.2%	0.2%	0.2%
Liquidity											
Current Ratio	Current assets/current liabilities	2.8	1.4	1.9	2.1	2.0	2.0	2.0	2.0	2.0	2.0
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.8	1.4	1.9	2.1	2.0	2.0	2.0	2.0	2.0	2.0
Liquidity Ratio	Monetary Assets/Current Liabilities	2.7	1.3	1.2	1.9	1.9	1.9	1.9	1.9	1.9	1.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing %		177.6%	31.0%	21.9%	96.5%	91.1%	91.1%	91.1%	21.7%	22.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		177.6%	31.0%	21.9%	96.5%	91.1%	91.1%	91.1%	21.7%	22.1%	22.1%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1.4%	3.5%	11.6%	2.8%	1.2%	1.2%	1.2%	1.1%	1.1%	1.1%
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		31.3%	28.1%	34.0%	26.8%	79.5%	79.5%	79.5%	32.5%	44.9%	51.9%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Total Volume Losses (kℓ)										
Employee costs	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 revenue)	30.0%	30.5%	24.5%	29.0%	32.1%	32.1%	32.1%	24.0%	25.2%	27.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.6%	40.9%	31.4%	37.1%	40.0%	40.0%	40.0%	31.8%	33.5%	35.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.8%	1.8%	1.2%	1.9%	1.2%	1.6%	1.6%	1.8%	1.9%	2.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	26.4%	25.4%	17.2%	18.7%	17.6%	17.6%	17.6%	21.4%	22.5%	24.1%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	7.7	5.5	1.4	1.9	1.9	1.9	1.4	1.5	11.1	11.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	13.3%	31.6%	186.5%	36.2%	17.7%	17.7%	17.7%	17.9%	17.0%	16.1%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	5.5	6.4	5.3	7.3	1.8	1.8	1.8	4.3	2.9	2.0

References

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

EC442 Umzimvubu Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	34 559	49 447	42 477	56 885	19 191	19 191	19 191	46 982	34 024	29 412
Cash + investments at the yr end less applications - R'000	18(1)b	2	24 674	13 446	30 177	53 189	50 600	50 600	50 600	48 956	48 967	48 967
Cash year end/monthly employee/supplier payments	18(1)b	3	5.5	6.4	5.3	7.3	1.8	1.8	1.8	4.3	2.9	2.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	2 505	14 391	79 705	86 231	78 865	78 865	78 865	76 952	61 334	45 466
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	10.0%	(30.0%)	21.8%	(6.0%)	(6.0%)	(6.0%)	(6.6%)	(0.5%)	(0.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	177.6%	31.0%	21.9%	96.5%	91.1%	91.1%	91.1%	21.7%	22.1%	22.1%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	64.5%	44.9%	33.9%	85.5%	169.2%	169.1%	169.1%	216.3%	216.3%	216.3%
Capital payments % of capital expenditure	18(1)c;19	8	59.7%	74.1%	168.2%	100.0%	100.0%	100.0%	100.0%	98.7%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	258.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	185.4%	375.1%	(76.7%)	(50.7%)	0.0%	0.0%	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.7%	1.1%	0.6%	1.5%	1.1%	1.5%	1.7%	1.7%	1.8%	1.9%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment applications (defined) from cash balances
3. Indicative of sufficient liquidity to meet average monthly operating payments
4. Indicative of funded operational requirements
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
6. Realistic average cash collection forecasts as % of annual billed revenue
7. Realistic average increase in debt impairment (doubtful debt) provision
8. Indicative of planned capital expenditure level & cash payment timing
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
10. Substantiation of National/Province allocations included in budget
11. Indicative of realistic current arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrear debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

EC442 Umzimvubu - Supporting Table SA11 Property rates summary

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Valuation:	1									
Date of valuation:										
Financial year valuation used					2013			2013		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)										
No. of assistant valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of data collectors (FTE)	3									
No. of internal valuers (FTE)	3									
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4									
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Implementation time of new valuation roll (mths)										
No. of properties	5	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904	1 904
No. of sectional title values	5									
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations										
No. of valuation roll amendments										
No. of objections by rate payers										
No. of appeals by rate payers										
No. of successful objections	8									
No. of successful objections > 10%	8									
Supplementary valuation										
Public service infrastructure value (Rm)	5									
Municipality owned property value (Rm)										
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)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	6 453	8 000	8 432	8 900	9 000	9 000	10 000	10 540	11 109
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)										
Rebates, exemptions - other (R'000)		15	15	15	15	15	15	15	15	15
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		15	15	15	15	15	15	15	15	15

References

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

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2014/15																	
Valuation:																	
No. of properties		1 575	6	139	53	126	3										
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		10															
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised	5																
No. of successful objections	5																
No. of successful objections > 10%																	
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	0		0		0											
Total land value (Rm)	6	0		0		0											
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R '000)																	
Rate revenue expected to collect (R'000)																	
Expected cash collection rate (%)	4																
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates,exemptns,eductns,discs (R'000)																	

References

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

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.	
Budget Year 2015/16																		
Valuation:																		
No. of properties		1 575	6	139	53	126	3											
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	0		0		0												
Total land value (Rm)	6	0		0		0												
Total value of improvements (Rm)	6																	
Total market value (Rm)	6																	
Rating:																		
Average rate	3																	
Rate revenue budget (R '000)																		
Rate revenue expected to collect (R'000)																		
Expected cash collection rate (%)	4																	
Special rating areas (R'000)																		
Rebates, exemptions - indigent (R'000)																		
Rebates, exemptions - pensioners (R'000)																		
Rebates, exemptions - bona fide farm. (R'000)																		
Rebates, exemptions - other (R'000)																		
Phase-in reductions/discounts (R'000)																		
Total rebates,exemptns,eductns,discs (R'000)																		

References

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

EC442 Umzimvubu - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Property rates (rate in the Rand)	1								
Residential properties			0.0120	0.0120	0.0120	0.0126	0.0131	0.0137	0.0143
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties						0.0126	0.0131	0.0137	0.0143
Business and commercial properties						0.0137	0.0142	0.0148	0.0155
Communal land - residential						0.0137	0.0142	0.0148	0.0155
Communal land - small holdings							-	-	-
Communal land - farm property							-	-	-
Communal land - business and commercial							-	-	-
Communal land - other							-	-	-
State-owned properties						0.0137	0.0142	0.0148	0.0155
Municipal properties						0.0126	0.0131	0.0137	0.0143
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/kl)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/kl)		(fill in thresholds)							
Water usage - Block 2 (c/kl)		(fill in thresholds)							
Water usage - Block 3 (c/kl)		(fill in thresholds)							
Water usage - Block 4 (c/kl)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/kl)									
Volumetric charge - Block 1 (c/kl)		(fill in structure)							
Volumetric charge - Block 2 (c/kl)		(fill in structure)							
Volumetric charge - Block 3 (c/kl)		(fill in structure)							
Volumetric charge - Block 4 (c/kl)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee						83	86.5690	90.2915	94.1740
80l bin - once a week									
250l bin - once a week									

References

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

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

Description	Ref	Provide description of tariff structure where appropriate	2011/12	2012/13	2013/14	Current Year 2014/15	2015/16 Medium Term Revenue & Expenditure Framework		
							Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Exemptions, reductions and rebates (Rands)									
RDP & MUNICIPAL HOUSES					77 226	77 226	80 547	84 010	87 623
Water 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)							
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)							

EC442 Umzimvubu - Supporting Table SA14 Household bills

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16 % incr.	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		19 719.58	21 512.00	26 243.12	27 555.28	27 555.28	27 555.28	4.3%	28 740.15	29 975.98	31 264.95
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal		9 144.75	9 626.67	17 700.42	18 585.44	18 585.44	18 585.44	4.3%	19 384.61	20 218.15	21 087.53
Other											
sub-total		28 864.33	31 138.67	43 943.54	46 140.72	46 140.72	46 140.72	4.3%	48 124.77	50 194.13	52 352.48
VAT on Services											
Total large household bill:		28 864.33	31 138.67	43 943.54	46 140.72	46 140.72	46 140.72	4.3%	48 124.77	50 194.13	52 352.48
% increase/-decrease			7.9%	41.1%	5.0%	-	-		4.3%	4.3%	4.3%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		24 504.16	26 389.12	15 305.09	16 070.34	16 070.34	16 070.34	4.3%	16 761.37	17 482.11	18 233.84
Electricity: Basic levy									-	-	-
Electricity: Consumption									-	-	-
Water: Basic levy									-	-	-
Water: Consumption									-	-	-
Sanitation									-	-	-
Refuse removal		3 508.80	3 744.50	3 929.61	4 126.09	4 126.09	4 126.09	4.3%	4 303.51	4 488.56	4 681.57
Other											
sub-total		28 012.96	30 133.62	19 234.70	20 196.44	20 196.44	20 196.44	4.3%	21 064.88	21 970.67	22 915.41
VAT on Services											
Total small household bill:		28 012.96	30 133.62	19 234.70	20 196.44	20 196.44	20 196.44	4.3%	21 064.88	21 970.67	22 915.41
% increase/-decrease			7.6%	(36.2%)	5.0%	-	-		4.3%	4.3%	4.3%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
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.

EC442 Umzimvubu - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds		29 365	49 511	42 476	31 471	31 471	31 471	31 471	31 471	31 471
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	29 365	49 511	42 476	31 471	31 471	31 471	31 471	31 471	31 471
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		29 365	49 511	42 476	31 471	31 471	31 471	31 471	31 471	31 471

References

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

EC442 Umzimvubu - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment
		Yrs/Months							
Parent municipality									
Municipality sub-total									
Entities									
Entities sub-total									
TOTAL INVESTMENTS AND INTEREST	1								

References

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

EC442 Umzimvubu - Supporting Table SA17 Borrowing

Borrowing - Categorised by type R thousand	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Parent municipality										
Long-Term Loans (annuity/reducing balance)		937	588	32 995	17 375	17 375	17 375	625	625	625
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	937	588	32 995	17 375	17 375	17 375	625	625	625
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	937	588	32 995	17 375	17 375	17 375	625	625	625

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

References

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

EC442 Umzimvubu - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		95 173	109 757	121 444	140 294	140 294	140 294	174 034	172 600	166 382
Local Government Equitable Share		92 933	106 050	117 834	136 167	136 167	136 167	169 767	168 185	161 716
Finance Management		1 450	1 500	1 500	1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement		790	790	890	934	934	934	930	957	1 033
Expanded Public Works Programme			1 417	1 220	1 593	1 593	1 593	1 737	1 833	1 933
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Sport and recreation										
Other transfers/grants [insert description]										
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	95 173	109 757	121 444	140 294	140 294	140 294	174 034	172 600	166 382
Capital Transfers and Grants										
National Government:		31 157	67 795	60 066	68 294	78 294	78 294	78 277	76 584	79 163
Municipal Infrastructure Grant (MIG)		31 157	37 795	40 066	43 294	43 294	43 294	45 277	46 584	49 163
NER		-	30 000	20 000	25 000	35 000	35 000	33 000	30 000	30 000
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	31 157	67 795	60 066	68 294	78 294	78 294	78 277	76 584	79 163
TOTAL RECEIPTS OF TRANSFERS & GRANTS		126 330	177 552	181 510	208 588	218 588	218 588	252 311	249 184	245 545

References

- Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Total transfers and grants must reconcile to Budgeted Cash Flows
- Motor vehicle licensing refunds to be included under 'agency' services (Not Grant Receipts)

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
EXPENDITURE:										
Operating expenditure of Transfers and Grants										
National Government:		95 173	109 757	121 444	140 294	140 294	140 294	174 034	172 600	166 382
Local Government Equitable Share		92 933	106 050	117 834	136 167	136 167	136 167	169 767	168 185	161 716
Finance Management		1 450	1 500	1 500	1 600	1 600	1 600	1 600	1 625	1 700
Municipal Systems Improvement		790	790	890	934	934	934	930	957	1 033
Expanded Public Works Programme			1 417	1 220	1 593	1 593	1 593	1 737	1 833	1 933
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Sport and recreation										
Other transfers/grants [insert description]										
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		95 173	109 757	121 444	140 294	140 294	140 294	174 034	172 600	166 382
Capital expenditure of Transfers and Grants										
National Government:		31 157	67 795	60 066	68 294	78 294	78 294	78 277	76 584	79 163
Municipal Infrastructure Grant (MIG)		31 157	37 795	40 066	43 294	43 294	43 294	45 277	46 584	49 163
NER		-	30 000	20 000	25 000	35 000	35 000	33 000	30 000	30 000
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		31 157	67 795	60 066	68 294	78 294	78 294	78 277	76 584	79 163
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		126 330	177 552	181 510	208 588	218 588	218 588	252 311	249 184	245 545

References

1. Expenditure must be separately listed for each transfer or grant received or recognised

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

References

1. Total capital transfers and grants revenue must reconcile to Budgeted Financial Performance and Financial Position; total recurrent grants revenue must reconcile to Budgeted Financial Performance
2. CTBM = conditions to be met
3. National Treasury database will require this reconciliation for each transfer/grant

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15				2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Insert description</i>	4										
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>	5										
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1				2 459	2 459	2 459	2 459	4 417	4 660	4 916
Total Non-Cash Transfers To Municipalities:		-	-	-	2 459	2 459	2 459	2 459	4 417	4 660	4 916
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	2 459	2 459	2 459	2 459	4 417	4 660	4 916
TOTAL TRANSFERS AND GRANTS	6	-	-	-	2 459	2 459	2 459	2 459	4 417	4 660	4 916

References

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

EC442 Umzimvubu - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration		2011/12			2012/13			2013/14			Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
R thousand	Ref	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18						
		A	B	C	D	E	F	G	H	I						
Councillors (Political Office Bearers plus Other)																
Basic Salaries and Wages		12 103	13 220	7 121	7 292	7 292	7 292	7 492	7 904	8 339						
Pension and UIF Contributions		-	-	980	1 087	1 087	1 087	1 155	1 219	1 286						
Medical Aid Contributions		-	-	343	394	394	394	419	442	466						
Motor Vehicle Allowance		-	-	3 191	3 375	3 375	3 375	3 588	3 785	3 993						
Cellphone Allowance		-	-	105	-	-	-	-	-	-						
Housing Allowances		-	-	2 022	2 437	2 437	2 437	2 591	2 733	2 883						
Other benefits and allowances		121	-	86	73	2 038	2 038	2 166	2 286	2 411						
Sub Total - Councillors		12 224	13 220	13 848	14 658	16 623	16 623	17 411	18 368	19 379						
% increase	4		8.1%	4.7%	5.8%	13.4%	-	4.7%	5.5%	5.5%						
Senior Managers of the Municipality																
Basic Salaries and Wages		2 990	2 760	3 896	4 230	4 230	4 230	3 496	3 688	3 891						
Pension and UIF Contributions		178	188	306	491	491	491	522	551	581						
Medical Aid Contributions		57	48	47	121	121	121	129	136	143						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		153	271	367	-	671	671	714	753	794						
Motor Vehicle Allowance		992	773	980	999	999	999	1 062	1 120	1 182						
Cellphone Allowance		-	-	-	-	-	-	-	-	-						
Housing Allowances		427	537	837	691	691	691	735	775	818						
Other benefits and allowances		291	292	264	348	348	348	370	390	412						
Payments in lieu of leave		-	-	-	299	299	299	318	335	354						
Long service awards		-	-	-	-	-	-	-	-	-						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Senior Managers of Municipality		5 087	4 869	6 696	7 179	7 850	7 850	7 344	7 748	8 175						
% increase	4		(4.3%)	37.5%	7.2%	9.4%	-	(6.4%)	5.5%	5.5%						
Other Municipal Staff																
Basic Salaries and Wages		18 951	21 428	24 037	26 453	39 330	39 330	28 120	29 666	31 298						
Pension and UIF Contributions		2 193	2 466	3 011	3 428	3 428	3 428	3 644	3 844	4 056						
Medical Aid Contributions		1 523	2 428	2 061	6 953	6 953	6 953	6 391	6 743	7 113						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		165	457	478	-	1 297	1 297	-	-	-						
Motor Vehicle Allowance		2 676	2 870	2 805	2 617	2 617	2 617	2 782	2 935	3 096						
Cellphone Allowance		-	-	269	-	-	-	-	-	-						
Housing Allowances		1 040	1 149	1 241	2 160	2 160	2 160	2 296	2 422	2 556						
Other benefits and allowances		2 336	2 789	3 057	3 213	3 213	3 213	2 415	2 548	2 688						
Payments in lieu of leave		827	1 159	933	370	370	370	393	415	438						
Long service awards		30	231	55	185	185	185	159	167	177						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Other Municipal Staff		29 742	34 976	37 948	45 379	59 553	59 553	46 199	48 740	51 421						
% increase	4		17.6%	8.5%	19.6%	31.2%	-	(22.4%)	5.5%	5.5%						
Total Parent Municipality		47 053	53 065	58 492	67 216	84 026	84 026	70 955	74 857	78 974						
			12.8%	10.2%	14.9%	25.0%	-	(15.6%)	5.5%	5.5%						
Board Members of Entities																
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-						
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-						
Medical Aid Contributions		-	-	-	-	-	-	-	-	-						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		-	-	-	-	-	-	-	-	-						
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-						
Cellphone Allowance		-	-	-	-	-	-	-	-	-						
Housing Allowances		-	-	-	-	-	-	-	-	-						
Other benefits and allowances		-	-	-	-	-	-	-	-	-						
Board Fees		-	-	-	-	-	-	-	-	-						
Payments in lieu of leave		-	-	-	-	-	-	-	-	-						
Long service awards		-	-	-	-	-	-	-	-	-						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-						
% increase	4		-	-	-	-	-	-	-	-						
Senior Managers of Entities																
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-						
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-						
Medical Aid Contributions		-	-	-	-	-	-	-	-	-						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		-	-	-	-	-	-	-	-	-						
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-						
Cellphone Allowance		-	-	-	-	-	-	-	-	-						
Housing Allowances		-	-	-	-	-	-	-	-	-						
Other benefits and allowances		-	-	-	-	-	-	-	-	-						
Payments in lieu of leave		-	-	-	-	-	-	-	-	-						
Long service awards		-	-	-	-	-	-	-	-	-						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-						
% increase	4		-	-	-	-	-	-	-	-						
Other Staff of Entities																
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-						
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-						
Medical Aid Contributions		-	-	-	-	-	-	-	-	-						
Overtime		-	-	-	-	-	-	-	-	-						
Performance Bonus		-	-	-	-	-	-	-	-	-						
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-						
Cellphone Allowance		-	-	-	-	-	-	-	-	-						
Housing Allowances		-	-	-	-	-	-	-	-	-						
Other benefits and allowances		-	-	-	-	-	-	-	-	-						
Payments in lieu of leave		-	-	-	-	-	-	-	-	-						
Long service awards		-	-	-	-	-	-	-	-	-						
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-						
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-						
% increase	4		-	-	-	-	-	-	-	-						
Total Municipal Entities		-	-	-	-	-	-	-	-	-						
TOTAL SALARY, ALLOWANCES & BENEFITS		47 053	53 065	58 492	67 216	84 026	84 026	70 955	74 857	78 974						
% increase	4		12.8%	10.2%	14.9%	25.0%	-	(15.6%)	5.5%	5.5%						
TOTAL MANAGERS AND STAFF	5,7	34 829	39 845	44 844	52 558	67 403	67 403	53 544	56 489	59 596						

References:

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

Column Definitions:

- A, B and C. Audited actual as per the audited financial statements. If audited amounts are unavailable, unaudited amounts must be provided with a note stating these are unaudited
- D. The original budget approved by council for the budget year.
- E. The budget for the budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- F. An estimate of final actual amounts (pre audit) for the current year at the point in time of preparing the budget for the budget year. This may differ from E.
- G. The amount to be appropriated for the budget year.
- H and I. The indicative projection

EC442 Umzimvubu - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2013/14			Current Year 2014/15			Budget Year 2015/16		
Number	1,2		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			46		46	46	-	46	46	-	46
Board Members of municipal entities	4										
Municipal employees											
Municipal Manager and Senior Managers	3		7	-	7	7	-	7	7	-	7
Other Managers	7		20	-	20	20	-	20	20	-	20
Professionals			194	185	9	194	185	9	204	199	5
<i>Finance</i>			19	13	6	19	13	6	19	19	-
<i>Spatial/town planning</i>			3	2	1	3	2	1	3	2	1
<i>Information Technology</i>			2	1	1	2	1	1	2	1	1
<i>Roads</i>									6	4	2
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>			55	54	1	55	54	1	59	58	1
<i>Other</i>			115	115	-	115	115	-	115	115	-
Technicians			-	-	-	-	-	-	-	-	-
<i>Finance</i>											
<i>Spatial/town planning</i>											
<i>Information Technology</i>											
<i>Roads</i>											
<i>Electricity</i>											
<i>Water</i>											
<i>Sanitation</i>											
<i>Refuse</i>											
<i>Other</i>											
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		267	185	82	267	185	82	277	199	78
% increase						-	-	-	3.7%	7.6%	(4.9%)
Total municipal employees headcount	6, 10										
Finance personnel headcount	8, 10		27	20	7	27	20	7	32	25	7
Human Resources personnel headcount	8, 10		30	24	6	30	24	6	38	32	6

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 of persons, Not FTE) of managers and staff only (exclude councillors)
7. Managers who provide the direction of a critical technical function
8. Total number of employees working on these functions

EC442 Umzimvubu - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Revenue By Source																
Property rates		4 262	414	420	419	419	419	419	419	419	419	1 982	10 430	11 004	11 609	
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue		140	140	140	140	140	140	140	140	140	140	460	2 000	2 110	2 226	
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment		-	-	282	-	218	-	277	350	215	96	(0)	1 438	1 517	1 600	
Interest earned - external investments		99	189	91	506	225	141	711	91	91	91	6	(0)	2 242	2 366	
Interest earned - outstanding debtors		90	141	126	125	125	128	130	140	135	125	99	96	1 460	1 541	
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines		343	323	322	341	334	354	359	125	125	45	55	1 517	4 476	4 722	
Licences and permits		258	216	189	125	125	128	130	246	246	246	246	346	2 500	2 638	
Agency services		130	108	103	141	102	125	106	102	102	102	93	1 315	1 387	1 463	
Transfers recognised - operational		66 900	2 435	-	-	59 390	-	-	-	50 390	-	-	0	179 115	177 960	
Other revenue		86	48	84	63	72	7 544	69	-	3 871	-	3 034	2 680	17 551	17 595	
Gains on disposal of PPE		-	1 100	-	-	-	-	-	-	-	-	-	1 100	1 161	1 224	
Total Revenue (excluding capital transfers and contribution)		72 308	5 114	1 757	1 860	61 150	8 979	2 341	1 613	55 734	1 264	4 100	7 174	223 394	223 753	220 349
Expenditure By Type																
Employee related costs		3 784	4 219	4 123	4 624	6 910	4 775	4 123	4 123	4 123	4 123	4 494	53 544	56 489	59 596	
Remuneration of councillors		1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 716	1 716	1 716	1 795	17 411	18 368	19 379	
Debt impairment		2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	2 500	30 000	31 650	33 391	
Depreciation & asset impairment		3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 809	3 806	45 705	48 219	50 871	
Finance charges		167	167	167	167	167	167	167	167	167	167	163	2 000	2 110	2 226	
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services		1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 388	16 623	17 538	18 475	
Transfers and grants		-	127	272	148	949	55	118	578	578	578	436	4 417	4 660	4 916	
Other expenditure		11 539	12 730	5 811	5 253	6 666	6 462	5 285	5 666	5 666	5 666	5 666	13 610	94 969	100 192	
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		24 434	26 187	19 317	19 136	23 636	20 403	18 637	19 944	19 944	19 944	19 944	28 193	259 718	274 003	289 046
Surplus/(Deficit)		47 874	(21 073)	(17 560)	(17 276)	37 514	(11 424)	(16 296)	(18 331)	35 790	(18 680)	(15 844)	(21 019)	(36 325)	(50 250)	(68 697)
Transfers recognised - capital		5 431	25 000	-	-	24 483	-	-	-	23 363	-	-	-	78 277	76 584	79 163
Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		53 305	3 927	(17 560)	(17 276)	61 997	(11 424)	(16 296)	(18 331)	59 153	(18 680)	(15 844)	(21 019)	41 952	26 334	10 466
Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	53 305	3 927	(17 560)	(17 276)	61 997	(11 424)	(16 296)	(18 331)	59 153	(18 680)	(15 844)	(21 019)	41 952	26 334	10 466

References

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue by Vote																
Vote 1 - Executive and Council		34	34	34	34	34	34	34	34	34	34	34	38	413	436	460
Vote 2 - Budget and Treasury		17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 226	206 668	200 110	193 772
Vote 3 - Corporate Services			156										0	156	165	174
Vote 4 - Local Economic Development		236	236	236	236	236	236	236	236	236	236	236	235	2 831	2 987	3 151
Vote 5 - Infrastructure and Planning		6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 591	79 059	83 407	87 994
Vote 6 - Community and Social Services		27	27	27	27	27	27	27	27	27	27	27	24	321	339	358
Vote 7 - Public Safety		311	311	311	311	311	311	311	311	311	311	311	316	3 737	3 943	4 159
Vote 8 - Waste Management		707	707	707	707	707	707	707	707	707	707	707	708	8 485	8 952	9 444
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Revenue by Vote		25 126	25 281	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 139	301 671	300 337	299 512
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	47 357	49 961	52 709
Vote 2 - Budget and Treasury		8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	105 474	111 275	117 368
Vote 3 - Corporate Services		1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 542	18 496	19 513	20 587
Vote 4 - Local Economic Development		1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 142	15 682	16 545	17 455
Vote 5 - Infrastructure and Planning		3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	40 373	42 593	44 936
Vote 6 - Community and Social Services		259	259	259	259	259	259	259	259	259	259	259	259	3 112	3 283	3 463
Vote 7 - Public Safety		1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	15 480	16 331	17 229
Vote 8 - Waste Management		1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 146	13 745	14 501	15 299
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Total Expenditure by Vote		21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 478	259 718	274 003	289 046
Surplus/(Deficit) before assoc.		3 468	3 623	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 661	41 952	26 334	10 466
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	3 468	3 623	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 661	41 952	26 334	10 466

References

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Revenue - Standard																
Governance and administration		17 257	17 412	17 256	17 256	17 256	17 256	17 256	17 256	17 256	17 256	17 256	17 265	207 238	200 710	194 406
Executive and council		34	34	34	34	34	34	34	34	34	34	34	38	413	436	460
Budget and treasury office		17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 222	17 226	206 668	200 110	193 772
Corporate services			156										0	156	165	174
Community and public safety		338	338	338	338	338	338	338	338	338	338	338	340	4 058	4 281	4 517
Community and social services		27	27	27	27	27	27	27	27	27	27	27	24	321	339	358
Sport and recreation													-	-	-	-
Public safety		311	311	311	311	311	311	311	311	311	311	311	316	3 737	3 943	4 159
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		6 824	6 824	6 824	6 824	6 824	6 824	6 824	6 824	6 824	6 824	6 824	6 826	81 890	86 394	91 145
Planning and development		236	236	236	236	236	236	236	236	236	236	236	235	2 831	2 987	3 151
Road transport		6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 588	6 591	79 059	83 407	87 994
Environmental protection													-	-	-	-
Trading services		707	707	707	707	707	707	707	707	707	707	707	708	8 485	8 952	9 444
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		707	707	707	707	707	707	707	707	707	707	707	708	8 485	8 952	9 444
Other													-	-	-	-
Total Revenue - Standard		25 126	25 281	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 125	25 139	301 671	300 337	299 512
Expenditure - Standard																
Governance and administration		14 277	14 277	14 277	14 277	14 277	14 277	14 277	14 277	14 277	14 277	14 277	14 277	171 327	180 750	190 664
Executive and council		3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	3 946	47 357	49 961	52 709
Budget and treasury office		8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	8 790	105 474	111 275	117 368
Corporate services		1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 541	1 542	18 496	19 513	20 587
Community and public safety		1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	1 549	18 591	19 614	20 692
Community and social services		259	259	259	259	259	259	259	259	259	259	259	259	3 112	3 283	3 463
Sport and recreation													-	-	-	-
Public safety		1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	1 290	15 480	16 331	17 229
Housing													-	-	-	-
Health													-	-	-	-
Economic and environmental services		4 686	4 686	4 686	4 686	4 686	4 686	4 686	4 686	4 686	4 686	4 686	4 506	56 055	59 138	62 390
Planning and development		1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 322	1 142	15 682	16 545	17 455
Road transport		3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	3 364	40 373	42 593	44 936
Environmental protection													-	-	-	-
Trading services		1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 146	13 745	14 501	15 299
Electricity													-	-	-	-
Water													-	-	-	-
Waste water management													-	-	-	-
Waste management		1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 145	1 146	13 745	14 501	15 299
Other													-	-	-	-
Total Expenditure - Standard		21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 658	21 478	259 718	274 003	289 046
Surplus/(Deficit) before assoc.		3 468	3 623	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 661	41 952	26 334	10 466
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	3 468	3 623	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 467	3 661	41 952	26 334	10 466

References

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

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

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council													-	-	-	-
Vote 2 - Budget and Treasury													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Local Economic Development													-	-	-	-
Vote 5 - Infrastructure and Planning													-	-	-	-
Vote 6 - Community and Social Services													-	-	-	-
Vote 7 - Public Safety													-	-	-	-
Vote 8 - Waste Management													-	-	-	-
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		63	63	63	63	63	63	63	63	63	63	63	63	753	794	838
Vote 2 - Budget and Treasury		150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 899	2 003
Vote 3 - Corporate Services		209	209	209	209	209	209	209	209	209	209	209	209	2 513	2 651	2 797
Vote 4 - Local Economic Development		92	92	92	92	92	92	92	92	92	92	92	92	1 100	1 161	1 224
Vote 5 - Infrastructure and Planning		6 348	6 348	6 348	6 348	6 348	6 348	6 348	6 348	6 348	6 348	6 434	76 263	80 457	84 883	
Vote 6 - Community and Social Services		3	3	3	3	3	3	3	3	3	3	3	3	32	34	35
Vote 7 - Public Safety		146	146	146	146	146	146	146	146	146	146	146	146	1 750	1 846	1 948
Vote 8 - Waste Management		141	141	141	141	141	141	141	141	141	141	141	141	1 693	1 786	1 884
Vote 9 - [NAME OF VOTE 9]													-	-	-	-
Vote 10 - [NAME OF VOTE 10]													-	-	-	-
Vote 11 - [NAME OF VOTE 11]													-	-	-	-
Vote 12 - [NAME OF VOTE 12]													-	-	-	-
Vote 13 - [NAME OF VOTE 13]													-	-	-	-
Vote 14 - [NAME OF VOTE 14]													-	-	-	-
Vote 15 - [NAME OF VOTE 15]													-	-	-	-
Capital single-year expenditure sub-total	2	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 237	85 903	90 627	95 612	
Total Capital Expenditure	2	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 237	85 903	90 627	95 612	

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 (standard classification)

Description	Ref	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital Expenditure - Standard	1															
Governance and administration		374	374	374	374	374	374	374	374	374	374	374	374	4 488	4 735	4 996
Executive and council		10	10	10	10	10	10	10	10	10	10	10	10	123	129	136
Budget and treasury office		150	150	150	150	150	150	150	150	150	150	150	150	1 800	1 899	2 003
Corporate services		214	214	214	214	214	214	214	214	214	214	214	214	2 566	2 707	2 856
Community and public safety		342	342	342	342	342	342	342	342	342	342	342	342	4 104	4 330	4 568
Community and social services		196	196	196	196	196	196	196	196	196	196	196	196	2 354	2 484	2 621
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		146	146	146	146	146	146	146	146	146	146	146	146	1 750	1 846	1 948
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		6 377	6 377	6 377	6 377	6 377	6 377	6 377	6 377	6 377	6 377	6 377	6 463	76 610	80 824	85 269
Planning and development		92	92	92	92	92	92	92	92	92	92	92	92	1 100	1 161	1 224
Road transport		6 285	6 285	6 285	6 285	6 285	6 285	6 285	6 285	6 285	6 285	6 285	6 371	75 510	79 663	84 045
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		58	58	58	58	58	58	58	58	58	58	58	58	700	739	779
Electricity		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		58	58	58	58	58	58	58	58	58	58	58	58	700	739	779
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	2	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 237	85 903	90 627	95 612
Funded by:																
National Government		4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 027	52 864	56 207	59 299
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 440	4 027	52 864	56 207	59 299
Public contributions & donations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	2 712	3 212	33 039	34 330	36 218
Total Capital Funding		7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 151	7 238	85 903	90 537	95 516

EC442 Umzimvubu - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2015/16												Medium Term Revenue and Expenditure Framework			
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Cash Receipts By Source													1			
Property rates	4 262	414	420	419	419	419	419	419	419	419	419	418	8 866	9 353	9 868	
Property rates - penalties & collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - refuse revenue	140	140	140	140	140	140	140	140	140	140	140	160	1 700	1 794	1 892	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	-	-	282	-	218	-	277	350	215	96	-	(0)	1 438	1 517	1 600	
Interest earned - external investments	99	189	91	506	225	141	711	91	91	91	6	(0)	2 242	2 366	2 496	
Interest earned - outstanding debtors	90	141	126	125	125	128	130	140	135	125	99	96	1 460	1 541	1 625	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	343	323	322	341	334	354	359	125	125	45	55	32	2 758	2 909	3 069	
Licences and permits	258	216	189	125	125	128	130	246	246	246	246	346	2 500	2 638	2 783	
Agency services	130	108	103	141	102	125	106	102	102	102	102	93	1 315	1 387	1 463	
Transfer receipts - operational	66 900	2 435	-	-	59 390	-	-	-	50 390	-	-	0	179 115	177 960	172 038	
Other revenue	86	48	84	63	72	7 544	69	-	3 871	-	3 034	2 680	17 551	17 595	18 562	
Cash Receipts by Source	72 308	4 014	1 757	1 860	61 150	8 979	2 341	1 613	55 734	1 264	4 100	3 825	218 944	219 059	215 397	
Other Cash Flows by Source																
Transfer receipts - capital	5 431	25 000	-	-	24 483	-	-	-	23 363	-	-	-	78 277	76 584	79 163	
Contributions recognised - capital & Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	1 100	-	-	-	-	-	-	-	-	-	-	-	1 100	1 161	1 224	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (Increase) in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Receipts by Source	78 839	29 014	1 757	1 860	85 633	8 979	2 341	1 613	79 097	1 264	4 100	3 825	298 321	296 803	295 784	
Cash Payments by Type																
Employee related costs	3 784	4 219	4 123	4 624	6 910	4 775	4 123	4 123	4 123	4 123	4 123	4 494	53 544	56 489	59 596	
Remuneration of councillors	1 250	1 250	1 250	1 250	1 250	1 250	1 250	1 716	1 716	1 716	1 716	1 795	17 411	18 368	19 379	
Finance charges	167	167	167	167	167	167	167	167	167	167	167	163	2 000	2 110	2 226	
Bulk purchases - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk purchases - Water & Sewer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 385	1 388	16 623	17 538	18 475	
Transfers and grants - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants - other	-	127	272	148	949	55	118	578	578	578	578	436	4 417	4 660	4 916	
Other expenditure	11 539	12 730	5 811	5 253	6 666	6 462	5 285	5 666	5 666	5 666	5 666	13 610	90 018	94 969	100 192	
Cash Payments by Type	18 125	19 878	13 008	12 827	17 327	14 094	12 328	13 635	13 635	13 635	13 635	21 886	184 013	194 134	204 784	
Other Cash Flows/Payments by Type																
Capital assets	1 097	3 001	14 247	2 061	7 890	8 746	9 702	9 323	9 323	7 323	8 323	3 766	84 803	90 627	95 612	
Repayment of borrowing	-	25 000	-	-	-	-	-	-	-	-	-	-	25 000	25 000	-	
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Cash Payments by Type	19 222	47 879	27 255	14 888	25 217	22 840	22 030	22 958	22 958	20 958	21 958	25 652	293 816	309 761	300 396	
NET INCREASE/(DECREASE) IN CASH HELD	59 617	(18 865)	(25 498)	(13 028)	60 416	(13 861)	(19 689)	(21 346)	56 138	(19 694)	(17 858)	(21 828)	4 505	(12 958)	(4 612)	
Cash/cash equivalents at the monthly/year begin:	42 476	102 093	83 228	57 731	44 703	105 119	91 258	71 569	50 223	106 362	86 667	68 809	42 476	46 982	34 024	
Cash/cash equivalents at the monthly/year end:	102 093	83 228	57 731	44 703	105 119	91 258	71 569	50 223	106 362	86 667	68 809	46 982	46 982	34 024	29 412	

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 2014/15	2015/16 Medium Term Revenue & Expenditure Framework			Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Total Contract Value
		Total	Original Budget	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	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

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		61 891	60 876	79 704	60 749	83 523	83 523	75 363	79 508	83 881
Infrastructure - Road transport		61 891	60 876	79 704	60 749	60 749	60 749	67 363	71 068	74 977
Roads, Pavements & Bridges		61 891	60 876	79 704	60 749	60 749	60 749	67 363	71 068	74 977
Storm water										
Infrastructure - Electricity		-	-	-	-	22 774	22 774	8 000	8 440	8 904
Generation						22 774	22 774	8 000	8 440	8 904
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		10 672	2 949	-	2 250	2 001	2 001	2 400	2 532	2 671
Parks & gardens					2 000	2 000	2 000	500	528	557
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing								1 300	1 372	1 447
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other		10 672	2 949		250	1	1	600	633	668
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	15 724	15 137	15 137	7 780	8 208	8 659
General vehicles					2 750	2 750	2 750	1 500	1 583	1 670
Specialised vehicles										
Plant & equipment								1 700	1 794	1 892
Computers - hardware/equipment					410	410	410	804	849	895
Furniture and other office equipment					100	100	100	773	815	860
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					12 464	11 877	11 877	3 003	3 168	3 343
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	1 700	1 700	1 700	359	379	400
Computers - software & programming					1 700	1 700	1 700	359	379	400
Other (list sub-class)										
Total Capital Expenditure on new assets	1	72 563	63 825	79 704	80 423	102 361	102 361	85 903	90 627	95 612
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

- Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Roads, Pavements & Bridges										
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

- Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) must reconcile to total capital expenditure in Budgeted Capital Expenditure
- Airports, Car Parks, Bus Terminals and Taxi Ranks
- For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
- Work-in-progress/under construction to be budgeted under the respective item
- Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
- Donated/contributed & leased assets to be included within the respective sub-class
- Busses used to provide a service to the community
- Not municipal contributions to the 'top structure' being built using the housing subsidies
- Statues, art collections, medals etc.
- Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

check balance

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

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		2 863	727	1 043	1 200	1 200	1 200	1 235	1 303	1 375
Infrastructure - Road transport		2 863	727	1 043	600	600	600	638	673	710
Roads, Pavements & Bridges		2 863	727	1 043	600	600	600	638	673	710
Storm water										
Infrastructure - Electricity					600	600	600	597	630	665
Generation					600	600	600	597	630	665
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water										
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation										
Reticulation										
Sewerage purification										
Infrastructure - Other										
Waste Management										
Transportation										
Gas										
Other										
Community		546	750	473	771		771	1 035	1 092	1 152
Parks & gardens					771		771	121	127	134
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency		(29)	15	17						
Security and policing			162					44	47	50
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other		575	573	456				870	918	968
Heritage assets										
Buildings										
Other										
Investment properties										
Housing development										
Other										
Other assets		2 021	889	807	1 418	1 300	1 300	1 617	1 706	1 800
General vehicles		204	143	96	135	135	135	77	81	86
Specialised vehicles										
Plant & equipment		119	119	67	259	259	259	263	277	292
Computers - hardware/equipment		520	42	58	64	64	64	151	160	169
Furniture and other office equipment		0						5	5	6
Abattoirs										
Markets										
Civic Land and Buildings		1 178	585	560	650	650	650	1 000	1 065	1 113
Other Buildings				27						
Other Land										
Surplus Assets - (Investment or Inventory)										
Other					310	192	192	121	127	134
Agricultural assets										
List sub-class										
Biological assets										
List sub-class										
Intangibles					106	106	106	120	127	134
Computers - software & programming					106	106	106	120	127	134
Other (list sub-class)										
Total Repairs and Maintenance Expenditure	1	5 431	2 366	2 323	3 495	2 606	3 377	4 007	4 228	4 460
Specialised vehicles										
Refuse										
Fire										
Conservancy										
Ambulances										
R&M as a % of PPE		2.7%	1.1%	0.6%	1.5%	1.1%	1.5%	1.7%	1.8%	1.9%
R&M as % Operating Expenditure		4.1%	1.4%	1.4%	1.9%	1.1%	1.4%	1.5%	1.5%	1.5%

EC442 Umzimvubu - Supporting Table SA34d Depreciation by asset class

Description	Ref	2011/12	2012/13	2013/14	Current Year 2014/15			2015/16 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		29 181	32 018	30 206	31 860	35 000	35 000	45 705	48 219	50 871
Infrastructure - Road transport		29 181	32 018	30 206	31 860	35 000	35 000	45 705	48 219	50 871
Roads, Pavements & Bridges		29 181	32 018	30 206	31 860	35 000	35 000	45 705	48 219	50 871
Storm water										
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Generation										
Transmission & Reticulation										
Street Lighting										
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Dams & Reservoirs										
Water purification										
Reticulation										
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Reticulation										
Sewerage purification										
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Waste Management										
Transportation										
Gas										
Other										
Community		-	-	-	-	-	-	-	-	-
Parks & gardens										
Sportsfields & stadia										
Swimming pools										
Community halls										
Libraries										
Recreational facilities										
Fire, safety & emergency										
Security and policing										
Buses										
Clinics										
Museums & Art Galleries										
Cemeteries										
Social rental housing										
Other										
Heritage assets		-	-	-	-	-	-	-	-	-
Buildings										
Other										
Investment properties		-	-	-	-	-	-	-	-	-
Housing development										
Other										
Other assets		-	-	-	-	-	-	-	-	-
General vehicles										
Specialised vehicles										
Plant & equipment										
Computers - hardware/equipment										
Furniture and other office equipment										
Abattoirs										
Markets										
Civic Land and Buildings										
Other Buildings										
Other Land										
Surplus Assets - (Investment or Inventory)										
Other										
Agricultural assets		-	-	-	-	-	-	-	-	-
List sub-class										
Biological assets		-	-	-	-	-	-	-	-	-
List sub-class										
Intangibles		-	-	-	-	-	-	-	-	-
Computers - software & programming										
Other (list sub-class)										
Total Depreciation	1	29 181	32 018	30 206	31 860	35 000	35 000	45 705	48 219	50 871
Specialised vehicles		-	-	-	-	-	-	-	-	-
Refuse										
Fire										
Conservancy										
Ambulances										

References

1. Depreciation based on write down values. Not including Depreciation resulting from revaluation.
2. Airports, Car Parks, Bus Terminals and Taxi Ranks
3. For example - technology backbones (e.g. fibre optic, WIFI infrastructure) for economic development purposes
4. Work-in-progress/under construction to be budgeted under the respective item
5. Infrastructure includes 'land and buildings required' by that infrastructure and vehicles/plant & equipment used by the service generated by that infrastructure
6. Donated/contributed & leased assets to be included within the respective sub-class
7. Busses used to provide a service to the community
8. Not municipal contributions to the 'top structure' being built using the housing subsidies
9. Statues, art collections, medals etc.
10. Ambulances, fire engines, refuse vehicles - but not vehicles that would normally be classified as 'Plant and equipment'

Check 0 (0) - - - - -

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

Vote Description	Ref	2015/16 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		753	794	838				
Vote 2 - Budget and Treasury		1 800	1 899	2 003				
Vote 3 - Corporate Services		2 513	2 651	2 797				
Vote 4 - Local Economic Development		1 100	1 161	1 224				
Vote 5 - Infrastructure and Planning		76 263	80 457	84 883				
Vote 6 - Community and Social Services		32	34	35				
Vote 7 - Public Safety		1 750	1 846	1 948				
Vote 8 - Waste Management		1 693	1 786	1 884				
Vote 9 - [NAME OF VOTE 9]		-	-	-				
Vote 10 - [NAME OF VOTE 10]		-	-	-				
Vote 11 - [NAME OF VOTE 11]		-	-	-				
Vote 12 - [NAME OF VOTE 12]		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		85 903	90 627	95 612	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Budget and Treasury								
Vote 3 - Corporate Services								
Vote 4 - Local Economic Development								
Vote 5 - Infrastructure and Planning								
Vote 6 - Community and Social Services								
Vote 7 - Public Safety								
Vote 8 - Waste Management								
Vote 9 - [NAME OF VOTE 9]								
Vote 10 - [NAME OF VOTE 10]								
Vote 11 - [NAME OF VOTE 11]								
Vote 12 - [NAME OF VOTE 12]								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Property rates - penalties & collection charges								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Service charges - other								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		85 903	90 627	95 612	-	-	-	-

References

1. Summarise the total capital cost until capital project is operational (MFMA s19(2)(a))
2. Summary of future operational costs from when projects operational (present value until the end of each asset's useful life) (MFMA s19(2)(b))
3. Summarise the future revenue from when projects are operational, including municipal tax and tariff implications, (present value until the end of asset's useful life)

EC442 Umzimvubu - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	IDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2015/16 Medium Term Revenue & Expenditure Framework			Project information	
										Audited Outcome 2013/14	Current Year 2014/15 Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18	Ward location	New or renewal
Parent municipality:																
<i>List all capital projects grouped by Municipal Vote</i>																
Computer & Equipment		Computer & Equipment								490	804	849	895			
Furniture & Equipment		Furniture & Equipment								191	773	762	804			
WEBSITE DEVELOPMENT		WEBSITE DEVELOPMENT								150	159	168	177			
ICT PROGRAMMES		ICT PROGRAMMES								1 800	1 800	1 899	2 003			
EDMS		EDMS								50	53	56	59			
ECONOMIC INFRASTRUCTURE		ECONOMIC INFRASTRUCTURE								3 076	2 000	2 110	2 226			
INFRASTRUCTURE PROJECTS		INFRASTRUCTURE PROJECTS								19 153	20 000	21 100	22 261			
MIG		MIG								43 294	45 277	47 767	50 394			
Pound		Pound								245	100	106	111			
Security Equipment		Security Equipment								500	500	528	557			
TRADING FACILITY		TRADING FACILITY								-	-	-	-			
MOTOR VEHICLE		MOTOR VEHICLE								1 600	1 500	1 583	1 670			
COMMUNICATION EQUIP		COMMUNICATION EQUIP								200	150	158	167			
TRAFFIC EQUIPMENT		TRAFFIC EQUIPMENT								250	200	211	223			
Electrification		Electrification								22 575	8 000	8 440	8 904			
GREENING		GREENING								1 000	500	528	557			
TOOLS AND EQUIPMENT		TOOLS AND EQUIPMENT								750	650	686	723			
Plant and Machinery		Plant and Machinery								1 500	700	-	-			
Audit Managemt Software		Audit Managemt Software								-	-	-	-			
Advertising Board		Advertising Board								1 000	250	264	278			
Community Amenities		Community Amenities								1 000	500	528	557			
Car Wash Infrastructure		Car Wash Infrastructure								200	100	106	111			
Library Subsidies		Library Subsidies								-	-	-	-			
PMS		PMS								2 240	200	211	223			
RA Infrastructure		RA Infrastructure								600	500	528	557			
Project Equipment and Machines		Project Equipment and Machines									1 000	1 055	1 113			
Parking Meters		Parking Meters								106	100	106	111			
Parent Capital expenditure	1									101 969	85 817	89 745	94 681			
Entities:																
<i>List all capital projects grouped by Entity</i>																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure										-	-	-	-			
Total Capital expenditure										-	101 969	85 817	89 745	94 681		

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

3. As per Table SA34

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

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

Municipal Vote/Capital project	Ref. 1,2	Project name	Project number	Asset Class 3	Asset Sub-Class 3	GPS co-ordinates 4	Previous target year to complete	Current Year 2014/15		2015/16 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2015/16	Budget Year +1 2016/17	Budget Year +2 2017/18
R thousand							Year					
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				<i>Examples</i>	<i>Examples</i>							
Entities: <i>List all capital projects grouped by Municipal Entity</i>												
Entity Name <i>Project name</i>												

References

1. List all projects with planned completion dates in current year that have been re-budgeted in the MTREF
2. Refer MFMA s30
3. As per Table SA34