

Municipal annual budgets and MTREF & supporting tables

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REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2018/19

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

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Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive Council	Vote 1	Executive Council		101
Vote 2 - Budget & Treasury	1.1	Municipal Manager	1.1 - Municipal Manager	1011
Vote 3 - Corporate Services	1.2	Council	1.2 - Council	1012
Vote 4 - Planning and Development	1.3		Add-entity-abbrev	
Vote 5 - Health	1.4		Add-entity-abbrev	
Vote 6 - Community & Social	1.5		Add-entity-abbrev	
Vote 7 - Housing	1.6		Add-entity-abbrev	
Vote 8 - Public Safety	1.7		Add-entity-abbrev	
Vote 9 - Sports & Recreation	1.8		Add-entity-abbrev	
Vote 10 - Environment	1.9		Add-entity-abbrev	
Vote 11 - Waste Management	1.10		Add-entity-abbrev	
Vote 12 - Electricity	Vote 2	Budget & Treasury		102
Vote 13 - Roads & Stormwater	2.1	Finance and Administration	2.1 - Finance and Administration	1021
Vote 14 -	2.2		Add-entity-abbrev	
Vote 15 -	2.3		Add-entity-abbrev	
	2.4		Add-entity-abbrev	
	2.5		Add-entity-abbrev	
	2.6		Add-entity-abbrev	
	2.7		Add-entity-abbrev	
	2.8		Add-entity-abbrev	
	2.9		Add-entity-abbrev	
	2.10		Add-entity-abbrev	
	Vote 3	Corporate Services		103
	3.1	Corporate Administration	3.1 - Corporate Administration	1031
	3.2	Human Resources	3.2 - Human Resources	1032
	3.3	Information Technology	3.3 - Information Technology	1033
	3.4		Add-entity-abbrev	
	3.5		Add-entity-abbrev	
	3.6		Add-entity-abbrev	
	3.7		Add-entity-abbrev	
	3.8		Add-entity-abbrev	
	3.9		Add-entity-abbrev	
	3.10		Add-entity-abbrev	
	Vote 4	Planning and Development		104
	4.1	Technical Services Administration	4.1 - Technical Services Administration	1041
	4.2	Municipal Assets Maintenance	4.2 - Municipal Assets Maintenance	1042
	4.3	Fleet and Workshop	4.3 - Fleet and Workshop	1043
	4.4	Local Economic Development	4.4 - Local Economic Development	1046
	4.5	Planning and GIS	4.5 - Planning and GIS	1047
	4.6		Add-entity-abbrev	
	4.7		Add-entity-abbrev	
	4.8		Add-entity-abbrev	
	4.9		Add-entity-abbrev	
	4.10		Add-entity-abbrev	
	Vote 5	Health		105
	5.1	Clinics	5.1 - Clinics	1051
	5.2		Add-entity-abbrev	
	5.3		Add-entity-abbrev	
	5.4		Add-entity-abbrev	
	5.5		Add-entity-abbrev	
	5.6		Add-entity-abbrev	
	5.7		Add-entity-abbrev	
	5.8		Add-entity-abbrev	
	5.9		Add-entity-abbrev	
	5.10		Add-entity-abbrev	
	Vote 6	Community & Social		106
	6.1	Social Services Administration	6.1 - Social Services Administration	1061
	6.2	Libraries	6.2 - Libraries	1062
	6.3	Cemetery	6.3 - Cemetery	1063
	6.4		Add-entity-abbrev	
	6.5		Add-entity-abbrev	
	6.6		Add-entity-abbrev	
	6.7		Add-entity-abbrev	
	6.8		Add-entity-abbrev	
	6.9		Add-entity-abbrev	
	6.10		Add-entity-abbrev	
	Vote 7	Housing		107
	7.1	Housing	7.1 - Housing	1071
	7.2		Add-entity-abbrev	
	7.3		Add-entity-abbrev	
	7.4		Add-entity-abbrev	
	7.5		Add-entity-abbrev	
	7.6		Add-entity-abbrev	
	7.7		Add-entity-abbrev	
	7.8		Add-entity-abbrev	
	7.9		Add-entity-abbrev	
	7.10		Add-entity-abbrev	
	Vote 8	Public Safety		108
	8.1	Safety and Security -Traffic	8.1 - Safety and Security -Traffic	1081
	8.2		Add-entity-abbrev	
	8.3		Add-entity-abbrev	
	8.4		Add-entity-abbrev	
	8.5		Add-entity-abbrev	
	8.6		Add-entity-abbrev	
	8.7		Add-entity-abbrev	
	8.8		Add-entity-abbrev	
	8.9		Add-entity-abbrev	
	8.10		Add-entity-abbrev	
	Vote 9	Sports & Recreation		109
	9.1	Swimming Pool	9.1 - Swimming Pool	1091
	9.2		Add-entity-abbrev	
	9.3		Add-entity-abbrev	
	9.4		Add-entity-abbrev	
	9.5		Add-entity-abbrev	
	9.6		Add-entity-abbrev	
	9.7		Add-entity-abbrev	
	9.8		Add-entity-abbrev	
	9.9		Add-entity-abbrev	
	9.10		Add-entity-abbrev	
	Vote 10	Environment		110
	10.1	Environment Protection	10.1 - Environment Protection	1101
	10.2	Parks and Gardens	10.2 - Parks and Gardens	1104
	10.3		Add-entity-abbrev	
	10.4		Add-entity-abbrev	
	10.5		Add-entity-abbrev	
	10.6		Add-entity-abbrev	
	10.7		Add-entity-abbrev	
	10.8		Add-entity-abbrev	
	10.9		Add-entity-abbrev	
	10.10		Add-entity-abbrev	
	Vote 11	Waste Management		201
	11.1	Solid Waste	11.1 - Solid Waste	2011
	11.2		Add-entity-abbrev	
	11.3		Add-entity-abbrev	
	11.4		Add-entity-abbrev	
	11.5		Add-entity-abbrev	
	11.6		Add-entity-abbrev	
	11.7		Add-entity-abbrev	
	11.8		Add-entity-abbrev	
	11.9		Add-entity-abbrev	
	11.10		Add-entity-abbrev	
	Vote 12	Electricity		301
	12.1	Electricity Distribution	12.1 - Electricity Distribution	3011
	12.2		Add-entity-abbrev	
	12.3		Add-entity-abbrev	
	12.4		Add-entity-abbrev	
	12.5		Add-entity-abbrev	
	12.6		Add-entity-abbrev	
	12.7		Add-entity-abbrev	
	12.8		Add-entity-abbrev	
	12.9		Add-entity-abbrev	

Balance type BB-YR0:M CAB-YR0:M
Balance type BB-YR1:PER BC-YR0:M
Balance type BB-YR0:M BB-YR0:M
Balance type BB-RND: CAB-YR1:PER12:M
BC-YR1:PER12:M
BB-YR1:PER12:M
CAB-YR0:M
BC-YR0:M
BB-YR0:M
CAB-RND:
BC-RND:
BB-RND:

12.10			Add-entity-abbreviation
Vote 13	Roads & Stormwater	13.1 - Roads and Stormwater	302
13.1	Roads and Stormwater		1045
13.2			Add-entity-abbreviation
13.3			Add-entity-abbreviation
13.4			Add-entity-abbreviation
13.5			Add-entity-abbreviation
13.6			Add-entity-abbreviation
13.7			Add-entity-abbreviation
13.8			Add-entity-abbreviation
13.9			Add-entity-abbreviation
13.10			Add-entity-abbreviation
Vote 14		14.1 - [Name of sub-vote]	Add-entity-abbreviation
14.1			Add-entity-abbreviation
14.2			Add-entity-abbreviation
14.3			Add-entity-abbreviation
14.4			Add-entity-abbreviation
14.5			Add-entity-abbreviation
14.6			Add-entity-abbreviation
14.7			Add-entity-abbreviation
14.8			Add-entity-abbreviation
14.9			Add-entity-abbreviation
14.10			Add-entity-abbreviation
Vote 15		15.1 - [Name of sub-vote]	Add-entity-abbreviation
15.1			Add-entity-abbreviation
15.2			Add-entity-abbreviation
15.3			Add-entity-abbreviation
15.4			Add-entity-abbreviation
15.5			Add-entity-abbreviation
15.6			Add-entity-abbreviation
15.7			Add-entity-abbreviation
15.8			Add-entity-abbreviation
15.9			Add-entity-abbreviation
15.10			Add-entity-abbreviation

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

KZN291 Mandeni - Table A1 Budget Summary

Description	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Financial Performance										
Property rates	29,125	27,408	30,557	30,789	30,789	30,789	30,789	47,732	50,056	52,475
Service charges	18,253	19,525	21,150	25,665	27,484	27,484	27,484	28,787	37,842	43,982
Investment revenue	3,306	3,627	2,961	3,000	3,000	3,000	3,000	2,900	3,057	3,225
Transfers recognised - operational	155,443	177,133	181,232	152,744	156,797	156,797	156,797	161,481	179,910	192,602
Other own revenue	21,138	22,992	43,565	6,506	6,438	6,438	6,438	6,999	7,377	7,783
Total Revenue (excluding capital transfers and contributions)	227,265	250,685	279,465	218,704	224,507	224,507	224,507	247,900	278,241	300,066
Employee costs	60,211	68,601	72,958	72,961	72,961	72,961	72,961	84,109	88,650	93,526
Remuneration of councillors	9,644	10,159	10,990	13,700	13,700	13,700	13,700	13,442	14,481	15,278
Depreciation & asset impairment	21,457	22,976	24,278	23,000	25,764	25,764	25,764	29,097	35,669	39,630
Finance charges	2,347	1,853	2,912	2,150	1,900	1,900	1,900	920	1,319	1,392
Materials and bulk purchases	19,875	22,990	21,514	32,884	33,905	33,905	33,905	50,401	53,994	59,675
Transfers and grants	–	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716
Other expenditure	82,786	84,385	99,102	63,359	63,078	63,078	63,078	61,603	73,502	81,849
Total Expenditure	196,320	217,788	247,450	218,704	224,508	224,508	224,508	247,900	278,241	300,067
Surplus/(Deficit)	30,945	32,897	32,014	(0)	(0)	(0)	(0)	(0)	(0)	0
Transfers and subsidies - capital (monetary allocations)	–	–	34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Contributions recognised - capital & contributed assets	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Capital expenditure & funds sources										
Capital expenditure	69,677	59,552	81,257	57,721	51,721	51,721	51,721	56,547	37,369	37,202
Transfers recognised - capital	50,533	43,886	34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Public contributions & donations	–	–	31,044	–	–	–	–	–	–	–
Borrowing	–	–	4,050	–	–	–	–	–	–	–
Internally generated funds	19,144	15,666	11,838	12,400	6,400	6,400	6,400	11,174	2,000	–
Total sources of capital funds	69,677	59,552	81,257	57,721	51,721	51,721	51,721	56,547	37,369	37,202
Financial position										
Total current assets	66,441	74,969	61,369	74,865	88,533	88,533	88,533	82,370	90,873	99,849
Total non current assets	355,536	386,589	443,409	457,640	443,409	443,409	443,409	490,862	505,868	524,914
Total current liabilities	26,316	29,026	37,642	33,487	66,285	66,285	66,285	84,323	39,725	20,442
Total non current liabilities	15,479	19,379	21,882	19,150	20,404	20,404	20,404	20,520	28,500	38,500
Community wealth/Equity	380,182	413,154	445,253	479,869	445,253	445,253	445,253	468,388	528,515	565,822
Cash flows										
Net cash from (used) operating	37,932	57,640	64,957	52,319	60,312	60,312	60,312	52,556	46,232	49,593
Net cash from (used) investing	(69,677)	(59,552)	(81,258)	(57,721)	(51,721)	(51,721)	(51,721)	(56,547)	(38,939)	(37,202)
Net cash from (used) financing	(103)	604	3,709	(2,795)	(2,074)	(2,074)	(2,074)	(2,666)	–	–
Cash/cash equivalents at the year end	29,057	27,749	15,157	6,547	21,674	18,774	19,774	13,117	20,410	32,801
Cash backing/surplus reconciliation										
Cash and investments available	29,057	27,749	15,156	6,547	6,547	6,547	6,547	9,459	7,546	7,961
Application of cash and investments	14,247	10,265	31,375	(989)	(6,624)	(6,624)	(6,624)	(2,232)	(8,813)	(3,893)
Balance - surplus (shortfall)	14,810	17,484	(16,219)	7,536	13,171	13,171	13,171	11,691	16,359	11,854
Asset management										
Asset register summary (WDV)	355,535	386,589	443,409	410,696	410,696	410,696		500,977	524,051	548,820
Depreciation	21,457,492	22,976,348	24,278	23,000	25,764	25,764		29,097	35,669	39,630
Renewal of Existing Assets	21,051	12,464	31,056	19,478	16,378	16,378		26,711	–	–
Repairs and Maintenance	11,763	14,017	10,530	30,691	30,159	30,159		33,070	35,744	41,334
Free services										
Cost of Free Basic Services provided	–	–	–	–	–	–	505	505	533	562
Revenue cost of free services provided	15	15	15	1,642	1,642	1,642	15,873	15,873	16,729	17,648
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	0	0	0	0	0	0	0	0	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

KZN291 Mandeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		147,001	181,362	201,775	168,106	172,091	172,091	212,794	239,541	257,544
Executive and council		20	204	—	6,902	6,902	6,902	7,251	7,609	7,968
Finance and administration		146,981	181,157	201,775	161,204	165,189	165,189	205,543	231,932	249,576
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		3,352	3,105	3,672	4,265	4,265	4,265	6,128	6,408	6,764
Community and social services		2,518	1,979	2,196	2,729	2,729	2,729	4,092	4,322	4,566
Sport and recreation		12	13	—	6	6	6	64	7	7
Public safety		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,191
Housing		—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		51,098	39,850	34,887	2,137	2,137	2,137	159	1,417	176
Planning and development		51,098	39,850	562	2,137	2,137	2,137	159	1,417	176
Road transport		—	—	34,326	—	—	—	—	—	—
Environmental protection		—	—	—	—	—	—	—	—	—
<i>Trading services</i>		25,814	26,367	39,131	44,195	46,014	46,014	28,819	30,874	35,582
Energy sources		19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Revenue - Functional	2	227,265	250,684	279,465	218,704	224,507	224,507	247,900	278,241	300,067
Expenditure - Functional										
<i>Governance and administration</i>		115,923	112,931	134,809	103,589	106,468	106,468	116,850	135,718	138,177
Executive and council		31,592	39,950	36,260	37,785	39,420	39,420	27,944	27,552	29,168
Finance and administration		84,330	72,981	98,548	65,804	67,048	67,048	88,906	108,165	109,009
Internal audit		—	—	—	—	—	—	—	—	—
<i>Community and public safety</i>		25,776	28,523	30,650	31,603	33,265	33,265	31,177	32,861	34,668
Community and social services		10,294	9,021	10,377	10,042	10,954	10,954	11,212	11,818	12,467
Sport and recreation		686	901	963	1,511	861	861	788	831	876
Public safety		14,514	18,600	19,310	20,050	21,450	21,450	19,177	20,213	21,324
Housing		—	—	—	—	—	—	—	—	—
Health		282	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		39,941	47,183	46,752	48,248	45,229	45,229	59,230	81,221	94,048
Planning and development		24,666	30,173	29,987	27,476	25,314	25,314	33,418	35,224	37,161
Road transport		8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047
Environmental protection		6,613	6,909	8,557	6,315	6,315	6,315	9,356	9,328	9,841
<i>Trading services</i>		26,971	29,149	35,239	35,264	39,546	39,546	40,643	28,441	33,172
Energy sources		19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		7,450	7,474	3,450	4,372	4,552	4,552	8,226	8,043	8,485
<i>Other</i>	4	—	—	—	—	—	—	—	—	—
Total Expenditure - Functional	3	208,611	217,787	247,450	218,704	224,507	224,507	247,900	278,241	300,066
Surplus/(Deficit) for the year		18,654	32,897	32,015	(0)	0	0	0	(0)	0

References

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

KZN291 Mandeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1									
Revenue - Functional										
Municipal governance and administration		147,001	181,362	201,775	168,106	172,091	172,091	212,794	239,541	257,544
Executive and council		20	204	-	6,902	6,902	6,902	7,251	7,609	7,968
Mayor and Council		20	204	-	6,902	6,902	6,902	7,251	7,609	7,968
Municipal Manager, Town Secretary and Chief Executive										
Finance and administration		146,981	181,157	201,775	161,204	165,189	165,189	205,543	231,932	249,576
Administrative and Corporate Support				-						
Asset Management				-						
Budget and Treasury Office		146,981	181,032	201,630	161,204	165,189	165,189	205,543	231,932	249,576
Finance				-						
Fleet Management				-						
Human Resources		-	126	145						
Information Technology				-						
Legal Services				-						
Marketing, Customer Relations, Publicity and Media Co-				-						
Property Services				-						
Risk Management				-						
Security Services				-						
Supply Chain Management				-						
Valuation Service				-						
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function										
Community and public safety		3,352	3,105	3,672	4,265	4,265	4,265	6,128	6,408	6,764
Community and social services		2,518	1,979	2,196	2,729	2,729	2,729	4,092	4,322	4,566
Aged Care				-						
Agricultural				-						
Animal Care and Diseases				-						
Cemeteries, Funeral Parlours and Crematoriums		285	406	-	65	65	65			
Child Care Facilities				-						
Community Halls and Facilities				127				271	286	302
Consumer Protection				-						
Cultural Matters				-						
Disaster Management				-						
Education				-						
Indigenous and Customary Law				-						
Industrial Promotion				-						
Language Policy				-						
Libraries and Archives		2,233	1,573	2,069	2,664	2,664	2,664	3,820	4,036	4,265
Literacy Programmes				-						
Media Services				-						
Museums and Art Galleries				-						
Population Development				-						
Provincial Cultural Matters				-						
Theatres				-						
Zoo's				-						
Sport and recreation		12	13	-	6	6	6	64	7	7
Beaches and Jetties				-						
Casinos, Racing, Gambling, Wagering				-						
Community Parks (including Nurseries)				-						
Recreational Facilities		12	13	-	6	6	6	64	7	7
Sports Grounds and Stadiums				-						
Public safety		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,191
Civil Defence		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,191
Cleansing				-						
Control of Public Nuisances				-						
Fencing and Fences				-						
Fire Fighting and Protection				-						
Licensing and Control of Animals				-						
Housing		-	-	-	-	-	-	-	-	-
Housing				-						
Informal Settlements				-						
Health		-	-	-	-	-	-	-	-	-
Ambulance				-						
Health Services				-						
Laboratory Services				-						
Food Control				-						
Health Surveillance and Prevention of Communicable Diseases				-						
Vector Control				-						
Chemical Safety				-						

Economic and environmental services	51,098	39,850	34,887	2,137	2,137	2,137	159	1,417	176
Planning and development	51,098	39,850	562	2,137	2,137	2,137	159	1,417	176
Billboards			-						
Corporate Wide Strategic Planning (IDPs, LEDs)			-						
Central City Improvement District			-						
Development Facilitation			-						
Economic Development/Planning	51,098	39,850	562	2,137	2,137	2,137	159	1,417	176
Regional Planning and Development			-						
Town Planning, Building Regulations and Enforcement, and City			-						
Project Management Unit			-				-	-	-
Provincial Planning			-						
Support to Local Municipalities			-						
Road transport	-	-	34,326	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control			-						
Pounds			-						
Public Transport			-						
Road and Traffic Regulation			-						
Roads			34,326						
Taxi Ranks			-						
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape									
Coastal Protection									
Indigenous Forests									
Nature Conservation									
Pollution Control									
Soil Conservation									
Trading services	25,814	26,367	39,131	44,195	46,014	46,014	28,819	30,874	35,562
Energy sources	19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Electricity	19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Street Lighting and Signal Systems									
Nonelectric Energy									
Water management	-	-	-	-	-	-	-	-	-
Water Treatment									
Water Distribution									
Water Storage									
Waste water management	-	-	-	-	-	-	-	-	-
Public Toilets									
Sewerage									
Storm Water Management									
Waste Water Treatment									
Waste management	6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
Recycling									
Solid Waste Disposal (Landfill Sites)	6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
Solid Waste Removal									
Street Cleaning									
Other	-	-	-	-	-	-	-	-	-
Abattoirs									
Air Transport									
Forestry									
Licensing and Regulation									
Markets									
Tourism									
Total Revenue - Functional	227,265	250,684	279,465	218,704	224,507	224,507	247,900	278,241	300,067

2

Economic and environmental services		39,941	47,183	46,752	48,248	45,229	45,229	59,230	81,221	94,048
Planning and development		24,666	30,173	29,987	27,476	25,314	25,314	33,418	35,224	37,161
Billboards				-		-	-			
Corporate Wide Strategic Planning (IDPs, LEDs)				-		-	-			
Central City Improvement District				-		-	-			
Development Facilitation				-		-	-			
Economic Development/Planning	24,666	30,173	29,987	27,476	25,314	25,314	33,418	35,224	37,161	
Regional Planning and Development			-		-	-				
Town Planning, Building Regulations and Enforcement, and City			-		-	-				
Project Management Unit			-		-	-				
Provincial Planning			-		-	-				
Support to Local Municipalities			-		-	-				
Road transport		8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047
Police Forces, Traffic and Street Parking Control				-		-	-			
Pounds				-		-	-			
Public Transport				-		-	-			
Roads	8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047	
Taxi Ranks				-		-	-			
Environmental protection				-		-	-			
Environmental protection		6,613	6,909	8,557	6,315	6,315	6,315	9,356	9,328	9,841
Biodiversity and Landscape	6,613	6,909	8,557	6,315	6,315	6,315	9,356	9,328	9,841	
Coastal Protection			-		-	-				
Indigenous Forests			-		-	-				
Nature Conservation			-		-	-				
Pollution Control			-		-	-				
Soil Conservation			-		-	-				
Trading services		26,971	29,149	35,239	35,264	39,546	39,546	40,643	28,441	33,172
Energy sources		19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687
Electricity	19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687	
Street Lighting and Signal Systems			-		-	-				
Nonelectric Energy			-		-	-				
Water management		-	-	-	-	-	-	-	-	-
Water Treatment										
Water Distribution										
Water Storage										
Waste water management		-	-	-	-	-	-	-	-	-
Public Toilets										
Sewerage										
Storm Water Management										
Waste Water Treatment										
Waste management		7,450	7,474	3,450	4,372	4,552	4,552	8,226	8,043	8,485
Recycling				-		-	-			
Solid Waste Disposal (Landfill Sites)				-		-	-			
Solid Waste Removal	7,450	7,474	3,450	4,372	4,552	4,552	8,226	8,043	8,485	
Street Cleaning			-		-	-				
Other		-	-	-	-	-	-	-	-	-
Abattoirs										
Air Transport										
Forestry										
Licensing and Regulation										
Markets										
Tourism										
Total Expenditure - Functional	3	208,611	217,787	247,450	218,704	224,507	224,507	247,900	278,241	300,066
Surplus/(Deficit) for the year		18,654	32,897	32,015	(0)	0	0	0	(0)	0

References

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

check oprev balance	132	-1,082	-34,325,541	-45,321,000	-45,321,000	-45,321,000	-45,372,670	-35,369,674	-37,202,277
check opexp balance	12,291,293	-1,083	-72	-	-400	-400	0	-730	-770

KZN291 Mandeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue by Vote	1									
Vote 1 - Executive Council		20	204	–	6,902	6,902	6,902	7,251	7,609	7,968
Vote 2 - Budget & Treasury		146,981	181,157	201,630	161,204	164,689	164,689	205,543	231,933	249,575
Vote 3 - Corporate Services		–	–	145	410	910	910	–	–	–
Vote 4 - Planning and Development		51,098	39,850	562	–	–	–	159	1,417	176
Vote 5 - Health		–	–	–	–	–	–	–	–	–
Vote 6 - Community & Social		2,518	1,979	2,196	2,729	2,729	2,729	4,092	4,322	4,566
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,193
Vote 9 - Sports & Recreation		12	13	–	6	6	6	64	7	7
Vote 10 - Environment		–	–	–	–	–	–	–	–	–
Vote 11 - Waste Management		6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
Vote 12 - Electricity		19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Vote 13 - Roads & Stormwater		–	–	34,326	1,728	1,728	1,728	–	–	–
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	227,265	250,684	279,465	218,704	224,507	224,507	247,900	278,241	300,067
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive Council		31,592	39,950	36,260	37,785	39,420	39,420	27,944	27,552	29,168
Vote 2 - Budget & Treasury		67,105	55,761	80,183	47,455	49,969	49,969	66,357	83,239	82,712
Vote 3 - Corporate Services		17,234	17,220	18,365	18,349	17,079	17,079	22,549	23,767	25,074
Vote 4 - Planning and Development		24,666	30,173	29,987	27,476	25,314	25,314	33,418	35,223	37,160
Vote 5 - Health		–	–	–	–	–	–	–	–	–
Vote 6 - Community & Social		10,294	9,021	10,377	10,042	10,954	10,954	11,212	11,818	12,467
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		14,514	18,600	19,310	20,050	21,450	21,450	19,177	20,213	21,324
Vote 9 - Sports & Recreation		686	901	963	1,511	861	861	788	831	876
Vote 10 - Environment		6,895	6,909	8,557	6,315	6,315	6,315	9,356	9,861	10,403
Vote 11 - Waste Management		7,441	7,474	3,450	4,372	4,552	4,552	8,226	8,670	9,147
Vote 12 - Electricity		19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687
Vote 13 - Roads & Stormwater		8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047
Vote 14 -		–	–	–	–	–	–	–	–	–
Vote 15 -		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	208,611	217,787	247,450	218,704	224,507	224,507	247,900	278,241	300,067
Surplus/(Deficit) for the year	2	18,654	32,897	32,015	(0)	(0)	(0)	0	(0)	1

References

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

KZN291 Mandeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Revenue by Vote	1									
Vote 1 - Executive Council		20	204	–	6,902	6,902	6,902	7,251	7,609	7,968
1.1 - Municipal Manager										
1.2 - Council		20	204		6,902	6,902	6,902	7,251	7,609	7,968
Vote 2 - Budget & Treasury		146,981	181,157	201,630	161,204	164,689	164,689	205,543	231,933	249,575
2.1 - Finance and Administration		146,981	181,157	201,630	161,204	164,689	164,689	205,543	231,933	249,575
Vote 3 - Corporate Services		–	–	145	410	910	910	–	–	–
3.1 - Corporate Administration					–	–	–			
3.2 - Human Resources		–	–	145	260	260	260			
3.3 - Information Technology					–	–	–			
					150	650	650			
					–	–	–			
					–	–	–			
					–	–	–			
Vote 4 - Planning and Development		51,098	39,850	562	–	–	–	159	1,417	176
4.1 - Technical Services Administration				180				–	–	–
4.2 - Municipal Assets Maintenance										
4.3 - Fleet and Workshop										
4.4 - Local Economic Development				372					1,250	
4.5 - Planning and GIS		51,098	39,850	10				159	167	176
Vote 5 - Health		–	–	–	–	–	–	–	–	–
5.1 - Clinics										
Vote 6 - Community & Social		2,518	1,979	2,196	2,729	2,729	2,729	4,092	4,322	4,566
6.1 - Social Services Administration				127	65	65	65	271	286	302
6.2 - Libraries		2,233	1,573	2,069	2,664	2,664	2,664	3,820	4,036	4,264
6.3 - Cemetery		285	406							
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
7.1 - Housing										
Vote 8 - Public Safety		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,193
8.1 - Safety and Security -Traffic		822	1,112	1,476	1,530	1,530	1,530	1,972	2,078	2,193

KZN291 Mandeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description R thousand	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Vote 9 - Sports & Recreation		12	13	–	6	6	6	64	7	7
9.1 - Swimming Pool		12	13		6	6	6	64	7	7
Vote 10 - Environment		–	–	–	–	–	–	–	–	–
10.1 - Environment Protection										
10.2 - Parks and Gardens										
Vote 11 - Waste Management		6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
11.1 - Solid Waste		6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
Vote 12 - Electricity		19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
12.1 - Electricity Distribution		19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Vote 13 - Roads & Stormwater		–	–	34,326	1,728	1,728	1,728	–	–	–
13.1 - Roads and Stormwater				34,326	1,728	1,728	1,728			
Vote 14 -		–	–	–	–	–	–	–	–	–
14.1 - [Name of sub-vote]										
Vote 15 -		–	–	–	–	–	–	–	–	–
15.1 - [Name of sub-vote]										
Total Revenue by Vote	2	227,265	250,684	279,465	218,704	224,507	224,507	247,900	278,241	300,067

KZN291 Mandeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Expenditure by Vote		1								
Vote 1 - Executive Council										
1.1 - Municipal Manager										
1.2 - Council										
Vote 2 - Budget & Treasury										
2.1 - Finance and Administration										

KZN291 Mandeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Vote 9 - Sports & Recreation		686	901	963	1,511	861	861	788	831	876
9.1 - Swimming Pool		686	901	963	1,511	861	861	788	831	876
Vote 10 - Environment		6,895	6,909	8,557	6,315	6,315	6,315	9,356	9,861	10,403
10.1 - Environment Protection										
10.2 - Parks and Gardens		6,895	6,909	8,557	6,315	6,315	6,315	9,356	9,861	10,403
Vote 11 - Waste Management		7,441	7,474	3,450	4,372	4,552	4,552	8,226	8,670	9,147
11.1 - Solid Waste		7,441	7,474	3,450	4,372	4,552	4,552	8,226	8,670	9,147
Vote 12 - Electricity		19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687
12.1 - Electricity Distribution		19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687
Vote 13 - Roads & Stormwater		8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047
13.1 - Roads and Stormwater		8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047
Vote 14 -		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]										
Vote 15 -		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]										
Total Expenditure by Vote	2	208,611	217,787	247,450	218,704	224,507	224,507	247,900	278,241	300,067
Surplus/(Deficit) for the year	2	18,654	32,897	32,015	(0)	(0)	(0)	0	(0)	1

References

1. Insert 'Vote'; e.g. Department, if different to Functional structure

2. Must reconcile to Financial Performance ('Revenue and Expenditure by Functional Classification' and 'Revenue and Expenditure')

3. Assign share in 'associate' to relevant Vote

KZN291 Mandeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue By Source												
Property rates	2		29,125	27,408	30,557	30,789	30,789	30,789	30,789	47,732	50,056	52,475
Service charges - electricity revenue	2		11,990	13,186	13,399	17,270	19,088	19,088	19,088	20,394	28,995	34,649
Service charges - water revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue	2		–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	2		6,263	6,339	7,750	8,395	8,395	8,395	8,395	8,393	8,847	9,333
Service charges - other												
Rental of facilities and equipment			273	286	241	325	256	256	256	271	286	302
Interest earned - external investments			3,306	3,627	2,961	3,000	3,000	3,000	3,000	2,900	3,057	3,225
Interest earned - outstanding debtors			10,407	9,766	9,864	4,160	4,160	4,160	4,160	4,400	4,638	4,893
Dividends received						–	–	–	–			
Fines, penalties and forfeits			2,223	32	350	505	505	505	505	500	527	556
Licences and permits			744	1,123	1,175	1,000	1,000	1,000	1,000	1,472	1,552	1,637
Agency services						–	–	–	–			
Transfers and subsidies			155,443	177,133	181,232	152,744	156,797	156,797	156,797	161,481	179,910	192,602
Other revenue	2		7,491	11,785	31,935	517	517	517	517	356	375	396
Gains on disposal of PPE												
Total Revenue (excluding capital transfers and contributions)			227,265	250,685	279,465	218,704	224,507	224,507	224,507	247,900	278,241	300,067
Expenditure By Type												
Employee related costs	2		60,211	68,601	72,958	72,961	72,961	72,961	72,961	84,109	88,650	93,526
Remuneration of councillors			9,644	10,159	10,990	13,700	13,700	13,700	13,700	13,442	14,481	15,278
Debt impairment	3		20,109	4,026	36,634	3,862	3,862	3,862	3,862	5,800	11,651	14,947
Depreciation & asset impairment	2		21,457	22,976	24,278	23,000	25,764	25,764	25,764	29,097	35,669	39,630
Finance charges			2,347	1,853	2,912	2,150	1,900	1,900	1,900	920	1,319	1,392
Bulk purchases	2		8,112	8,972	10,984	14,596	16,149	16,149	16,149	17,331	18,250	18,341
Other materials	8		11,763	14,017	10,530	18,288	17,756	17,756	17,756	33,070	35,744	41,334
Contracted services			21,270	23,933	18,241	13,594	20,609	20,609	20,609	16,133	17,004	17,940
Transfers and subsidies			–	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716
Other expenditure	4, 5		41,394	56,346	44,226	45,903	38,608	38,608	38,608	39,670	44,846	48,963
Loss on disposal of PPE			13	80								
Total Expenditure			196,320	217,788	247,450	218,704	224,508	224,508	224,508	247,900	278,241	300,067
Surplus/(Deficit)			30,945	32,897	32,014	(0)	(0)	(0)	(0)	(0)	(0)	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)												
Surplus/(Deficit) after capital transfers & contributions			30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Taxation												
Surplus/(Deficit) after taxation			30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Attributable to minorities												
Surplus/(Deficit) attributable to municipality			30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Share of surplus/ (deficit) of associate	7											
Surplus/(Deficit) for the year			30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202

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 (Includes Joint Ventures)

KZN291 Mandeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	-	-	-	-	-	-	-	-
Vote 3 - Corporate Services		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 9 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 10 - Environment		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		-	-	-	-	-	-	-	-	-	-
Vote 13 - Roads & Stormwater		-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive Council		157	-	-	10	-	-	-	-	-	-
Vote 2 - Budget & Treasury		-	-	2,810	-	-	-	-	-	-	-
Vote 3 - Corporate Services		1,553	550	1,034	400	200	200	200	300	-	-
Vote 4 - Planning and Development		10377782	3159643	8102825	19,608	16,378	16,378	16,378	9,139	35,369	37,202
Vote 5 - Health		-	-	-	-	-	-	-	-	-	-
Vote 6 - Community & Social		17,157	12,841	557	-	-	-	-	7,116	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Public Safety		-	816	-	2,500	1,000	1,000	1,000	1,000	2,000	-
Vote 9 - Sports & Recreation		683	-	87	-	-	-	-	-	-	-
Vote 10 - Environment		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	419	-	560	-	-	-	-	-	-
Vote 12 - Electricity		-	2,102	31,044	-	-	-	-	3,295	-	-
Vote 13 - Roads & Stormwater		39,749	39,665	37,623	34,443	34,143	34,143	34,143	35,697	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		69,677	59,552	81,257	57,521	51,721	51,721	51,721	56,547	37,369	37,202
Total Capital Expenditure - Vote		69,677	59,552	81,257	57,521	51,721	51,721	51,721	56,547	37,369	37,202
Capital Expenditure - Functional											
Governance and administration		2,106	796	3,843	410	200	200	200	300	-	-
Executive and council		157	-	-	10	-	-	-	-	-	-
Finance and administration		395	246	3,843	-	-	-	-	300	-	-
Internal audit		1,553	550	-	400	200	200	200	-	-	-
Community and public safety		17,840	16,516	644	2,700	1,000	1,000	1,000	8,316	2,000	-
Community and social services		17,157	15,701	557	-	-	-	-	7,316	-	-
Sport and recreation		683	-	87	200	-	-	-	-	-	-
Public safety		-	816	-	2,500	1,000	1,000	1,000	1,000	2,000	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		49,732	39,718	45,726	54,051	50,521	50,521	50,521	44,636	35,369	37,202
Planning and development		10,378	3,160	8,103	19,608	18,078	18,078	18,078	2,560	-	-
Road transport		39,354	36,559	37,623	34,443	32,443	32,443	32,443	42,076	35,369	37,202
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		-	2,521	31,044	560	-	-	-	3,295	-	-
Energy sources		-	2,102	31,044	-	-	-	-	3,295	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	419	-	560	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	69,677	59,552	81,257	57,721	51,721	51,721	51,721	56,547	37,369	37,202
Funded by:											
National Government		50,533	43,886	34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	50,533	43,886	34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Public contributions & donations	5	-	-	31,044	-	-	-	-	-	-	-
Borrowing	6	-	-	4,050	-	-	-	-	-	-	-
Internally generated funds		19,144	15,666	11,838	12,400	6,400	6,400	6,400	11,174	2,000	-
Total Capital Funding	7	69,677	59,552	81,257	57,721	51,721	51,721	51,721	56,547	37,369	37,202

References

1. 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).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by functional classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

KZN291 Mandeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding[illegible]

[illegible]

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
Vote 1 - Executive Council	157	-	-	10	-	-	-	-	-	-
1.1 - Municipal Manager	157	-		10	-	-	-	-		
1.2 - Council										
Vote 2 - Budget & Treasury	-	-	2,810	-	-	-	-	-	-	-
2.1 - Finance and Administration			2,810					-		
Vote 3 - Corporate Services	1,553	550	1,034	400	200	200	200	300	-	-
3.1 - Corporate Administration	1,553	550	36	300	100	100	100	200		
3.2 - Human Resources	-	-	-	-	-	-	-			
3.3 - Information Technology	-	-	998	100	100	100	100	100		
Vote 4 - Planning and Development	10,378	3,160	8,103	19,608	16,378	16,378	16,378	9,139	35,369	37,202
4.1 - Technical Services Administration	10,378	3,160	4,440	11,178	11,178	11,178	11,178	2,057	35,369	37,202
4.2 - Municipal Assets Maintenance			-	8,000	5,000	5,000	5,000	2,480		
4.3 - Fleet and Workshop			3,663	150	-	-	-	4,322		
4.4 - Local Economic Development			-	200	200	200	200	200		
4.5 - Planning and GIS				80	-	-	-	80		
Vote 5 - Health	-	-	-	-	-	-	-	-	-	-
5.1 - Clinics										
Vote 6 - Community & Social	17,157	12,841	557	-	-	-	-	7,116	-	-
6.1 - Social Services Administration	17,157	12,841	246					7,116		
6.2 - Libraries			311					-	-	
6.3 - Cemetery								-		
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
7.1 - Housing										
Vote 8 - Public Safety	-	816	-	2,500	1,000	1,000	1,000	1,000	2,000	-
8.1 - Safety and Security -Traffic	-	816		2,500	1,000	1,000	1,000	1,000	2,000	

Vote 9 - Sports & Recreation 9.1 - Swimming Pool	683	–	87	–	–	–	–	–	–	–
	683	–	87					–		
Vote 10 - Environment 10.1 - Environment Protection 10.2 - Parks and Gardens	–	–	–	–	–	–	–	–	–	–
Vote 11 - Waste Management 11.1 - Solid Waste	–	419	–	560	–	–	–	–	–	–
	–	419		560	–	–	–	–		
Vote 12 - Electricity 12.1 - Electricity Distribution	–	2,102	31,044	–	–	–	–	3,295	–	–
	–	2,102	31,044					3,295		
Vote 13 - Roads & Stormwater 13.1 - Roads and Stormwater	39,749	39,665	37,623	34,443	34,143	34,143	34,143	35,697	–	–
	39,749	39,665	37,623	34,443	34,143	34,143	34,143	35,697		
Vote 14 - 14.1 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Vote 15 - 15.1 - [Name of sub-vote]	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	69,677	59,552	81,257	57,521	51,721	51,721	51,721	56,547	37,369	37,202
Total Capital Expenditure	69,677	59,552	81,257	57,521	51,721	51,721	51,721	56,547	37,369	37,202

[illegible]

[illegible]

KZN291 Mandeni - Table A6 Budgeted Financial Position

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Current assets											
Cash		936	293	2,635	6,547	6,547	6,547	6,547			
Call investment deposits	1	28,122	27,456	12,521	–	–	–	–	9,459	7,546	7,961
Consumer debtors	1	28,563	43,352	33,178	64,818	78,586	78,586	78,586	69,410	79,626	87,788
Other debtors		3,838	1,655	997	3,000	3,000	3,000	3,000	3,000	3,200	3,500
Current portion of long-term receivables		4,345	1,791	11,701							
Inventory	2	638	422	336	500	400	400	400	500	500	600
Total current assets		66,441	74,969	61,369	74,865	88,533	88,533	88,533	82,370	90,873	99,849
Non current assets											
Long-term receivables											
Investments											
Investment property		46,606	46,606	46,606	46,606	46,606	46,606	46,606	46,606	46,606	46,606
Investment in Associate											
Property, plant and equipment	3	308,592	339,609	395,196	410,696	395,196	395,196	395,196	442,456	457,361	476,308
Agricultural											
Biological											
Intangible		338	374	1,607	338	1,607	1,607	1,607	1,800	1,900	2,000
Other non-current assets											
Total non current assets		355,536	386,589	443,409	457,640	443,409	443,409	443,409	490,862	505,868	524,914
TOTAL ASSETS		421,977	461,559	504,777	532,505	531,942	531,942	531,942	573,232	596,740	624,764
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4	194	263	1,181	1,210	1,210	1,210	1,210	1,350	1,300	1,500
Consumer deposits		1,650	1,585	864	1,585	864	864	864	750		
Trade and other payables	4	18,672	27,178	35,598	24,700	35,598	35,598	35,598	25,445	15,000	13,000
Provisions		5,801			5,992	28,613	28,613	28,613	56,778	23,425	5,942
Total current liabilities		26,316	29,026	37,642	33,487	66,285	66,285	66,285	84,323	39,725	20,442
Non current liabilities											
Borrowing		212	671	3,378	2,150	1,900	1,900	1,900	2,016	3,500	3,500
Provisions		15,267	18,708	18,504	17,000	18,504	18,504	18,504	18,504	25,000	35,000
Total non current liabilities		15,479	19,379	21,882	19,150	20,404	20,404	20,404	20,520	28,500	38,500
TOTAL LIABILITIES		41,795	48,404	59,524	52,637	86,689	86,689	86,689	104,843	68,225	58,942
NET ASSETS	5	380,182	413,154	445,253	479,868	445,253	445,253	445,253	468,388	528,515	565,822
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		378,398	411,294	443,309	478,069	443,309	443,309	443,309	466,378	526,396	563,586
Reserves	4	1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236
TOTAL COMMUNITY WEALTH/EQUITY	5	380,182	413,154	445,253	479,869	445,253	445,253	445,253	468,388	528,515	565,822

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

KZN291 Mandeni - Table A7 Budgeted Cash Flows

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		31,613	29,548	47,784	22,383	22,383	22,383	22,383	32,458	34,211	36,092
Service charges		13,741	28,682	20,993	18,659	22,329	22,329	22,329	21,003	22,137	23,355
Other revenue		61		–	1,846	5,156	5,156	5,156	2,124	2,239	2,362
Government - operating	1	104,910	133,247	146,907	152,744	156,797	156,797	156,797	161,481	179,910	192,602
Government - capital	1	42,742	42,778	31,517	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Interest		3,245	3,627	2,961	3,208	3,208	3,208	3,208	3,120	3,288	3,469
Dividends									–	–	–
Payments											
Suppliers and employees		(156,032)	(178,389)	(182,292)	(179,042)	(179,782)	(179,782)	(179,782)	(203,754)	(218,977)	(235,382)
Finance charges		(2,347)	(1,853)	(2,912)	(2,150)	(1,900)	(1,900)	(1,900)	(920)	(1,319)	(1,392)
Transfers and Grants	1				(10,650)	(13,199)	(13,199)	(13,199)	(8,329)	(10,626)	(8,716)
NET CASH FROM/(USED) OPERATING ACTIVITIES		37,932	57,640	64,957	52,319	60,312	60,312	60,312	52,556	46,232	49,593
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									–	–	–
Decrease (Increase) in non-current debtors									–	–	–
Decrease (increase) other non-current receivables									–	–	–
Decrease (increase) in non-current investments									–	–	–
Payments											
Capital assets		(69,677)	(59,552)	(81,258)	(57,721)	(51,721)	(51,721)	(51,721)	(56,547)	(38,939)	(37,202)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(69,677)	(59,552)	(81,258)	(57,721)	(51,721)	(51,721)	(51,721)	(56,547)	(38,939)	(37,202)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans									–	–	–
Borrowing long term/refinancing									–	–	–
Increase (decrease) in consumer deposits					(1,585)	(864)	(864)	(864)	(650)	–	–
Payments											
Repayment of borrowing		(103)	604	3,709	(1,210)	(1,210)	(1,210)	(1,210)	(2,016)	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		(103)	604	3,709	(2,795)	(2,074)	(2,074)	(2,074)	(2,666)	–	–
NET INCREASE/ (DECREASE) IN CASH HELD		(31,848)	(1,308)	(12,592)	(8,197)	6,517	6,517	6,517	(6,657)	7,293	12,391
Cash/cash equivalents at the year begin:	2	60,905	29,057	27,749	14,744	15,157	12,256	13,256	19,774	13,117	20,410
Cash/cash equivalents at the year end:	2	29,057	27,749	15,157	6,547	21,674	18,774	19,774	13,117	20,410	32,801

References

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

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

3. The MTREE is populated directly from SA30.

[illegible]

KZN291 Mandeni - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	29,057	27,749	15,157	6,547	21,674	18,774	19,774	13,117	20,410	32,801
Other current investments > 90 days		0	0	(1)	–	(15,127)	(12,226)	(13,226)	(3,658)	(12,864)	(24,840)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		29,057	27,749	15,156	6,547	6,547	6,547	6,547	9,459	7,546	7,961
<u>Application of cash and investments</u>											
Unspent conditional transfers		7,318	11,271	8,463	13,700	8,463	8,463	8,463	11,706	5,000	5,000
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2	15,267	18,708	18,504	18,708	18,708	18,708	18,708	18,504	25,000	35,000
Other working capital requirements	3	(10,122)	(21,574)	2,464	(35,197)	(35,738)	(35,738)	(35,738)	(34,453)	(40,932)	(46,129)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5	1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236
Total Application of cash and investments:		14,247	10,265	31,375	(989)	(6,624)	(6,624)	(6,624)	(2,232)	(8,813)	(3,893)
Surplus(shortfall)		14,810	17,484	(16,219)	7,536	13,171	13,171	13,171	11,691	16,359	11,854

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

Other working capital requirements

Debtors	21,476	37,480	24,671	46,197	62,873	62,873	62,873	48,192	50,932	54,129
Creditors due	11,354	15,906	27,135	11,000	27,135	27,135	27,135	13,739	10,000	8,000
Total	10,122	21,574	(2,464)	35,197	35,738	35,738	35,738	34,453	40,932	46,129

Debtors collection assumptions

Balance outstanding - debtors	32,401	45,007	34,175	67,818	81,586	81,586	81,586	72,410	82,826	91,288
Estimate of debtors collection rate	66.3%	83.3%	72.2%	68.1%	77.1%	77.1%	77.1%	66.6%	61.5%	59.3%

Long term investments committed

Balance (Insert description; eg sinking fund)

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Reserves to be backed by cash/investments										
Housing Development Fund	1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236
Capital replacement										
Self-insurance										
Other (list)										
	1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236

Total Upgrading of Existing Assets	6	-	-	-	-	-	-	13,362	-	-
Roads Infrastructure		-	-	-	-	-	-	10,667	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	1,495	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	12,162	-	-
Community Facilities		-	-	-	-	-	-	200	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	1,000	-	-
Community Assets		-	-	-	-	-	-	1,200	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4									
Roads Infrastructure		63,216	39,613	57,617	45,421	45,321	45,321	36,753	35,369	37,202
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		6	-	4,735	-	-	-	1,495	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	200	200	200	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	1,800	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		63,222	39,613	62,352	45,621	45,521	45,521	40,048	35,369	37,202
Community Facilities		822	15,001	-	2,500	1,000	1,000	7,773	2,000	-
Sport and Recreation Facilities		-	-	-	-	-	-	1,263	-	-
Community Assets		822	15,001	-	2,500	1,000	1,000	9,036	2,000	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2,806	2,068	13,112	8,000	5,000	5,000	2,480	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2,806	2,068	13,112	8,000	5,000	5,000	2,480	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		1,096	-	-	190	100	100	100	-	-
Furniture and Office Equipment		1,140	-	1,133	300	100	100	341	-	-
Machinery and Equipment		591	-	998	910	-	-	542	-	-
Transport Assets		-	2,871	3,663	-	-	-	4,000	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		69,677	59,552	81,257	57,521	51,721	51,721	56,547	37,369	37,202

ASSET REGISTER SUMMARY - PPE (WDV)	5									
Roads Infrastructure		234,044	256,316	299,506	273,730	273,730	273,730	362,435	382,006	403,016
Storm water Infrastructure		904	1,215	1,215	800	800	800	800	843	890
Electrical Infrastructure		19,585	18,548	20,899	7,260	7,260	7,260	7,260	7,652	8,073
Water Supply Infrastructure										
Sanitation Infrastructure										
Solid Waste Infrastructure										
Rail Infrastructure										
Coastal Infrastructure										
Information and Communication Infrastructure										
Infrastructure		254,534	276,079	321,619	281,790	281,790	281,790	370,495	390,501	411,979
Community Facilities		38,554	45,988	50,289	59,962	59,962	59,962	56,789	59,856	63,148
Sport and Recreation Facilities										
Community Assets		38,554	45,988	50,289	59,962	59,962	59,962	56,789	59,856	63,148
Heritage Assets										
Revenue Generating										
Non-revenue Generating										
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		46,606	46,606	46,606	46,606	46,606	46,606	46,606	46,606	46,606
Housing		15,504	17,542	23,288	22,000	22,000	22,000	25,288	25,288	25,288
Other Assets		62,110	64,149	69,894	68,606	68,606	68,606	71,894	71,894	71,894
Biological or Cultivated Assets										
Servitudes										
Licences and Rights										
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		338	374	1,607	338	338	338	1,800	1,800	1,800
Furniture and Office Equipment										
Machinery and Equipment										
Transport Assets										
Libraries										
Zoo's, Marine and Non-biological Animals										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	355,535	386,589	443,409	410,696	410,696	410,696	500,977	524,051	548,820
EXPENDITURE OTHER ITEMS										
<u>Depreciation</u>	7	21,457,492	22,976,348	24,278	23,000	25,764	25,764	29,097	35,669	39,630
<u>Repairs and Maintenance by Asset Class</u>	3	11,763	14,017	10,530	30,691	30,159	30,159	33,070	35,744	41,334
Roads Infrastructure		5,485	5,363	1,475	10,797	10,797	10,797	8,128	11,267	14,686
Storm water Infrastructure		956	2,077	1,766	5,601	5,601	5,601	5,000	6,270	7,115
Electrical Infrastructure		-	-	635	5,272	5,272	5,272	9,580	5,685	5,435
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		6,441	7,440	3,876	21,670	21,670	21,670	22,708	23,222	27,236
Community Facilities		3,084	3,745	3,746	3,500	3,500	3,500	3,700	4,100	5,212
Sport and Recreation Facilities		-	278	50	358	358	358	300	616	650
Community Assets		3,084	4,023	3,796	3,858	3,858	3,858	4,000	4,716	5,862
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		510	534	410	1,772	1,772	1,772	850	1,046	1,103
Housing		-	-	-	-	-	-	-	-	-
Other Assets		510	534	410	1,772	1,772	1,772	850	1,046	1,103
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	349	909	509	509	-	-	-
Furniture and Office Equipment		301	388	1,701	2,481	2,349	2,349	912	961	1,014
Machinery and Equipment		1,427	1,631	399	-	-	-	4,600	5,799	6,118
Transport Assets		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		21,469,255	22,990,365	34,809	53,691	55,923	55,923	62,167	71,414	80,964
Renewal and upgrading of Existing Assets as % of total capex		30.2%	20.9%	38.2%	33.9%	31.7%	31.7%	70.9%	0.0%	0.0%
Renewal and upgrading of Existing Assets as % of deprecn		0.1%	0.1%	127.9%	84.7%	63.6%	63.6%	137.7%	0.0%	0.0%
R&M as a % of PPE		3.8%	4.1%	2.7%	7.5%	7.6%	7.6%	7.5%	7.8%	8.7%
Renewal and upgrading and R&M as a % of PPE		9.0%	7.0%	9.0%	12.0%	11.0%	11.0%	15.0%	7.0%	8.0%

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. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

KZN291 Mandeni - Table A10 Basic service delivery measurement

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling		9,851	9,851	9,851	10,501	10,501	10,501	11,152	11,810	12,460
Piped water inside yard (but not in dwelling)		10,902	10,902	10,902	11,622	11,622	11,622	12,385	13,116	13,837
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	17,482	17,482	17,482	18,636	18,636	18,636	19,791	20,821	21,966
<i>Minimum Service Level and Above sub-total</i>		38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		11,313	11,313	11,313	12,060	12,060	12,060	12,807	13,563	14,309
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		8,587	8,587	8,587	9,154	9,154	9,154	9,721	10,295	10,861
Pit toilet (ventilated)		15,173	15,173	15,173	16,174	16,174	16,174	17,177	18,191	19,191
Other toilet provisions (> min.service level)		2,690	2,690	2,690	2,868	2,868	2,868	3,045	3,255	3,434
<i>Minimum Service Level and Above sub-total</i>		37,763	37,763	37,763	40,255	40,255	40,255	42,751	45,304	47,795
Bucket toilet		472	472	472	472	472	472	300	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		472	472	472	472	472	472	300	–	–
Total number of households	5	38,235	38,235	38,235	40,727	40,727	40,727	43,051	45,304	47,795
<u>Energy:</u>										
Electricity (at least min.service level)		1,040	1,040	1,040	1,040	1,040	1,040	389	389	389
Electricity - prepaid (min.service level)		–	–	–	–	–	–	574	574	574
<i>Minimum Service Level and Above sub-total</i>		1,040	1,040	1,040	1,040	1,040	1,040	963	963	963
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	1,040	1,040	1,040	1,040	1,040	1,040	963	963	963
<u>Refuse:</u>										
Removed at least once a week		11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700
<i>Minimum Service Level and Above sub-total</i>		11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
Total number of households	5	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700
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)		–	–	–	–	–	–	1,876	1,876	1,876
Refuse (removed at least once a week)		–	–	–	–	–	–	23,700	23,700	23,700
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	505	533	562
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		–	–	–	–	–	–	–	–	–
Total cost of FBS provided		–	–	–	–	–	–	505	533	562
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		15	15	15	15	15	15	15	15	15
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		–	–	–	1,627	1,627	1,627	15,858	16,714	17,633
Water (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	15	15	15	1,642	1,642	1,642	15,873	16,729	17,648

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area (informal settlements receiving services must be included)
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free (informal settlements must be included)
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)

KZN291 Mandeni - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		29,125	27,408	30,557	32,415	32,415	32,415	32,415	63,590	66,769	70,108
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)					1,627	1,627	1,627	1,627	15,858	16,714	17,633
Net Property Rates		29,125	27,408	30,557	30,789	30,789	30,789	30,789	47,732	50,056	52,475
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		11,990	13,186	13,399	17,270	19,088	19,088	19,088	20,394	28,995	34,649
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		11,990	13,186	13,399	17,270	19,088	19,088	19,088	20,394	28,995	34,649
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	6										
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		6,263	6,339	7,750	8,395	8,395	8,395	8,395	8,899	9,379	9,895
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	505	533	562
Net Service charges - refuse revenue		6,263	6,339	7,750	8,395	8,395	8,395	8,395	8,393	8,847	9,333
Other Revenue by source											
Fuel Levy		11	23								
Other Revenue				24							
Tender fees		193	-		100	100	100	100	106	112	118
Town Planning Fees		89	17	16	100	100	100	100	106	112	118
Building Plan Fees		25	45	30	50	50	50	50	53	55	59
Photocopy Charges		33	41	51	20	20	20	20	21	22	24
Fire Services					30	30	30	30	32	34	35
Entrance Fees - Swimming Pool		12	13	-	6	6	6	6	6	7	7
Connection Fees		6	-	15	20	20	20	20	21	22	24
Reconnection Fees		74	19	73	10	10	10	10	11	11	12
Sundry Income		340	1,413	682	180	180	180	180			
Donatd assets income		-	10,214	31,044							
VAT Refund	3	6,708									
Total 'Other' Revenue	1	7,491	11,785	31,935	517	517	517	517	356	375	396
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	46,519	44,407	49,102	60,239	60,239	60,239	60,239	66,317	69,898	73,743
Pension and UIF Contributions		1,935	429	454	3,572	3,572	3,572	3,572	7,864	8,288	8,744
Medical Aid Contributions		2,965	3,142	3,410	1,824	1,824	1,824	1,824	3,798	4,003	4,223
Overtime		642	844	1,314	146	146	146	146	850	896	945
Performance Bonus		96	6,491	6,648	352	352	352	352	289	304	321
Motor Vehicle Allowance		3,416	2,528	2,902	6,234	6,234	6,234	6,234	3,935	4,147	4,375
Cellphone Allowance		318	247	303	260	260	260	260	644	679	716
Housing Allowances		38	92	142	333	333	333	333	412	435	459
Other benefits and allowances			622	658							
Payments in lieu of leave		-	3,688	1,317	-	-	-	-			
Long service awards		227	-	-	-	-	-	-			
Post-retirement benefit obligations	4	4,054	6,114	6,708	-	-	-	-			
Less: Employees costs capitalised to PPE	5	60,211	68,601	72,958	72,961	72,961	72,961	72,961	84,109	88,650	93,526
Total Employee related costs	1	60,211	68,601	72,958	72,961	72,961	72,961	72,961	84,109	88,650	93,526
Contributions recognised - capital											
Municipal Infrastructure Grant (MIG)											
Neighbourhood Development Partnership											
Total Contributions recognised - capital		-	-	-	-	-	-	-	-	-	-

Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		21,457	22,976	24,278	23,000	25,764	25,764	25,764	29,097	35,669	39,630
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	21,457	22,976	24,278	23,000	25,764	25,764	25,764	29,097	35,669	39,630
Bulk purchases											
Electricity Bulk Purchases		8,112	8,972	10,984	14,596	16,149	16,149	16,149	17,331	18,250	18,341
Water Bulk Purchases											
Total bulk purchases	1	8,112	8,972	10,984	14,596	16,149	16,149	16,149	17,331	18,250	18,341
Transfers and grants											
Cash transfers and grants		-	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-
Total transfers and grants	1	-	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716
Contracted services											
Security - Alarms/Cash in Transit		163			50	50	50	50	63	67	70
Security Services Contractor		4,825	7,403	8,217	5,900	6,400	6,400	6,400	6,200	6,535	6,894
Fire Rescue Services- Outsourced		3,424	4,088	3,584	4,694	5,594	5,594	5,594	4,200	4,427	4,670
Contractors - Valuation Roll		1,345	705	339					400	422	445
Contractors -Animal Pound		-			696	696	696	696	720	759	801
Contractors -Prepaid Metering System		-	4,509	2,878	450	450	450	450	300	316	334
Contractors -Refuse		7,418	7,227	3,223	1,804	1,984	1,984	1,984	1,000	1,054	1,112
Contractors - Landfill Site									1,000	1,054	1,112
Contractors - Debt Collection Services									600	632	667
Contractors - Lease Fleet Political officer Beares									850	896	945
Contractors - Insurance									800	843	890
Contractors -Communications						1,300	1,300	1,300			
Public Participation						3,135	3,135	3,135			
Community Upliftment Programmes						1,000	1,000	1,000			
Communications		4,097									
sub-total	1	21,270	23,933	18,241	13,594	20,609	20,609	20,609	16,133	17,004	17,940
Allocations to organs of state:											
Electricity											
Water											
Sanitation											
Other											
Total contracted services		21,270	23,933	18,241	13,594	20,609	20,609	20,609	16,133	17,004	17,940
Other Expenditure By Type											
Collection costs		270	134	329					300	316	334
Contributions to 'other' provisions		4,281	3,441	(204)							
Consultant fees (Legal Fees)		3,976	6,122	7,835	4,735	4,269	4,269	4,269	750	791	834
Audit fees		1,435	1,612	1,674	2,310	2,310	2,310	2,310	2,200	2,319	2,446
General expenses	3	8,029	19,455	10,949	10,700	8,104	8,104	8,104	4,608	5,073	5,852
Grap Asset Register									150	158	167
SALGA Levies									800	843	1,090
Lease Office Rental									1,000	1,054	1,312
Ward Committees		1,808	2,009	1,017	2,600	2,600	2,600	2,600	2,600	3,040	3,208
Samples for Blue Flag Beaches									220	232	245
Public Participation		1,764	3,522	5,357	2,135	0	0	0	2,900	3,057	3,225
EAP, Wellness & Team Building									100	105	111
Training and Development		1,410	1,111	703	1,604	1,004	1,004	1,004	400	422	445
Tools of Trade									500	527	556
Telephone		1,560	893	516	1,792	2,592	2,592	2,592	1,500	1,581	1,868
Fuel & Oil		2,635	3,023	3,446	2,635	2,985	2,985	2,985	2,000	2,108	2,224
Subsistence & Travelling		2,952	1,449	3,628	2,264	2,764	2,764	2,764	1,450	1,528	1,612
Communications & Branding		1,730	3,883	795					760	801	845
Advertising - Statutory		490	676	506	527	327	327	327	361	380	401
Water Itembe DM		443	354	624					600	632	667
Electricity Internal (Municipal Building)		956	1,143	1,346					800	843	890
Printing & Stationery		493	582	440	1,441	641	641	641	660	696	734
Office Cleaning									450	474	500
Operation Sukuma Sakhe									260	474	500
Pauper burial support									175	184	195
Youth Programmes		287	332	407	555	555	555	555	960	1,012	1,067
Community Upliftment Programmes									1,000	1,054	1,112
Review of Organogram (Job evaluation)									70	74	78
Implementation of the Employment Equity Plan and Human resources Plan									100	105	111
Policy Review Session									100	105	111
Uniforms									300	516	545
Refuse Bags									1,150	1,512	1,595
Estuary Management Plan: Thukela and matikulu study area- Shared Services									300	316	334
Licences- Software					800	1,300	1,300	1,300	700	1,038	1,095
Review of the MLM SDF									150	158	167
Membership fee for Vuthela LED Itembe Program									500	1,027	1,083
Wall to Wall Planning Scheme									250	264	278
EIA for Dokodweni Beach									-	-	-
Ingwenya Nature Reserve (laboures)									97	102	108
Strategic SMMEs Intervention Programme (Quick Wins)									800	1,043	1,101
SMME Capacity building									100	105	111
LED Summit		3,865	4,741	2,882	1,265	1,265	1,265	1,265	150	158	167
Registration Bursary for Matriculants and scholarship awards									120	126	133
Workmens Compensation		645	342	372					750	1,091	1,350
Entrepreneur Support Programme									250	264	278
Renewal of Vehicle Licences		1,691	745	1,008					300	334	353
Update of disaster Recovery site									200	211	222
Hardware equipment & Network Upgrade									150	158	167
Disaster Relieif Aid									190	200	211
mSCOA Implementation									1,000	1,554	1,989
Financial Statement (Actuaries)									100	105	111
Financial Statement (Caseware Setup)									200	211	222
Master System Plan & ICT Strategy									250	264	278
Implementation of SCM Processes (CSD Update)									50	53	56
Postage of Billing Statements									400	422	445

Lease Office Equipment		672	778	597					500	527	556
Sports Development Programme									600	632	667
Ward Committees (Skill Development)									540	569	600
Drivers Licence Cards									150	158	167
Uniforms for Traffic Officers									149	157	166
Shared Service District Town Planning					500	500	500	500			
Insurance					474	474	474	474			
Plans and Frameworks					5,350	3,301	3,301	3,301			
Traffic and Law Enforcement Programme					122	122	122	122			
Community Upliftment Programmes		1,634	1,449	3,628	3,314	2,214	2,214	2,214			
Lease Vehicles					779	1,279	1,279	1,279			
Food for Waste programme									1,500	1,581	1,668
Total 'Other' Expenditure	1	41,394	56,346	44,226	45,903	38,608	38,608	38,608	39,670	44,846	48,963
by Expenditure Item	8										
Employee related costs			6,491	6,648	12,403	12,403	12,403	12,403	25,233	26,595	28,058
Other materials		11,763	14,017	10,530	18,288	17,756	17,756	17,756	33,310	27,999	29,538
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	11,763	20,508	17,178	30,691	30,159	30,159	30,159	58,542	54,594	57,596
check		(0)	6,491	6,648	1	1	1		25,473	18,850	16,262

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries
3. Insert other categories where revenue or expenditure is of a material nature (list separate items until 'General expenses' is not > 10% of Total Expenditure)
4. Expenditure to meet any 'unfunded obligations'
5. This sub-total must agree with the total on SA22, but excluding councillor and board member items
6. Include a note for each revenue item that is affected by 'revenue foregone'
7. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)
8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Repairs and Maintenance.
9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.
10. Only applicable to municipalities that have adopted the 'revaluation method' in GRAP 17. The aim is to prevent overstating 'depreciation and asset impairment'

KZN291 Mandeni - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive Council	Vote 2 - Budget & Treasury	Vote 3 - Corporate Services	Vote 4 - Planning and Development	Vote 5 - Health	Vote 6 - Community & Social	Vote 7 - Housing	Vote 8 - Public Safety	Vote 9 - Sports & Recreation	Vote 10 - Environment	Vote 11 - Waste Management	Vote 12 - Electricity	Vote 13 - Roads & Stormwater	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue By Source																	
Property rates			47,732														47,732
Service charges - electricity revenue													20,394				20,394
Service charges - water revenue																	-
Service charges - sanitation revenue																	-
Service charges - refuse revenue												8,393					8,393
Service charges - other																	-
Rental of facilities and equipment							271										271
Interest earned - external investments			2,900														2,900
Interest earned - outstanding debtors			4,400														4,400
Dividends received																	-
Fines, penalties and forfeits							50		450								500
Licences and permits							60		1,412								1,472
Agency services																	-
Other revenue			106		159		53			6			32				356
Transfers and subsidies		7,251	150,511		-		3,661			58							161,481
Gains on disposal of PPE																	-
Total Revenue (excluding capital transfers and contribution)		7,251	205,649	-	159	-	4,095	-	1,862	64	-	8,393	20,426	-	-	-	247,900
Expenditure By Type																	
Employee related costs		9,766	14,071	12,565	17,597		8,330		6,357	392	-	4,817	2,042	8,172			84,109
Remuneration of councillors		13,442															13,442
Debt impairment			5,800														5,800
Depreciation & asset impairment			29,097														29,097
Finance charges			920														920
Bulk purchases													17,331				17,331
Other materials				800	10,668		2,882			396	4,820		5,220	8,284			33,070
Contracted services		800	1,300	850					11,183			2,000					16,133
Transfers and subsidies												505	7,824				8,329
Other expenditure		3,936	15,169	8,334	5,154				1,637		4,536	903					39,669
Loss on disposal of PPE																	-
Total Expenditure		27,944	66,357	22,549	33,420	-	11,212	-	19,177	788	9,356	8,226	32,417	16,456	-	-	247,900
Surplus/(Deficit)		(20,693)	139,293	(22,549)	(33,261)	-	(7,117)	-	(17,315)	(723)	(9,356)	168	(11,991)	(16,456)	-	-	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)					10,667		6,836						1,800	26,070			45,373
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)																	-
Transfers and subsidies - capital (in-kind - all)																	-
Surplus/(Deficit) after capital transfers & contributions		(20,693)	139,293	(22,549)	(22,594)	-	(280)	-	(17,315)	(723)	(9,356)	168	(10,191)	9,614	-	-	45,373

References

1. Departmental columns to be based on municipal organisation structure

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
ASSETS											
Call investment deposits											
Call deposits		28,122	27,456	12,521	–	–	–	–	9,459	7,546	7,961
Other current investments											
Total Call investment deposits	2	28,122	27,456	12,521	–	–	–	–	9,459	7,546	7,961
Consumer debtors											
Consumer debtors		104,526	121,353	147,814	140,000	183,099	183,099	183,099	179,445	190,212	197,821
Less: Provision for debt impairment		(75,963)	(78,001)	(114,636)	(75,182)	(104,513)	(104,513)	(104,513)	(110,035)	(110,586)	(110,032)
Total Consumer debtors	2	28,563	43,352	33,178	64,818	78,586	78,586	78,586	69,410	79,626	87,788
Debt impairment provision											
Balance at the beginning of the year		65,968	75,962	78,002	74,460	78,002	78,002	78,002	114,735	109,935	110,586
Contributions to the provision		20,109	1,821	36,634	3,219	36,634	36,634	36,634	5,800	11,651	11,447
Bad debts written off		(10,113)	218		(2,497)	(10,122)	(10,122)	(10,122)	(10,500)	(11,000)	(12,000)
Balance at end of year		75,963	78,001	114,636	75,182	104,513	104,513	104,513	110,035	110,586	110,032
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		330,169	367,898	419,224	536,973	419,224	419,224	419,224	471,553	493,030	515,939
Leases recognised as PPE						–	–	–			
Less: Accumulated depreciation		21,577	28,289	24,029	126,277	24,029	24,029	24,029	29,097	35,669	39,630
Total Property, plant and equipment (PPE)	2	308,592	339,609	395,196	410,696	395,196	395,196	395,196	442,456	457,361	476,308
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities		194	263	1,181	1,210	1,210	1,210	1,210	1,350	1,300	1,500
Total Current liabilities - Borrowing		194	263	1,181	1,210	1,210	1,210	1,210	1,350	1,300	1,500
Trade and other payables											
Trade and other creditors		11,354	15,906	27,135	11,000	27,135	27,135	27,135	13,739	10,000	8,000
Unspent conditional transfers		7,318	11,271	8,463	13,700	8,463	8,463	8,463	11,706	5,000	5,000
VAT		–				–	–	–			
Total Trade and other payables	2	18,672	27,178	35,598	24,700	35,598	35,598	35,598	25,445	15,000	13,000
Non current liabilities - Borrowing											
Borrowing											
Finance leases (including PPP asset element)		212	671	3,378	2,150	1,900	1,900	1,900	2,016	3,500	3,500
Total Non current liabilities - Borrowing		212	671	3,378	2,150	1,900	1,900	1,900	2,016	3,500	3,500
Provisions - non-current											
Retirement benefits		15,267	18,708	18,504	17,000	18,504	18,504	18,504	18,504	25,000	35,000
List other major provision items											
Refuse landfill site rehabilitation											
Other											
Total Provisions - non-current		15,267	18,708	18,504	17,000	18,504	18,504	18,504	18,504	25,000	35,000
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		378,398	343,768	443,092	432,748	443,309	443,309	443,309	421,005	491,027	526,384
GRAP adjustments		–									
Restated balance		378,398	343,768	443,092	432,748	443,309	443,309	443,309	421,005	491,027	526,384
Surplus/(Deficit)		30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Appropriations to Reserves											
Transfers from Reserves											
Depreciation offsets											
Other adjustments											
Accumulated Surplus/(Deficit)	1	409,343	376,665	509,432	478,069	488,630	488,630	488,630	466,378	526,395	563,586
Reserves											
Housing Development Fund		1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236
Capital replacement											
Self-insurance											
Other reserves											
Revaluation											
Total Reserves	2	1,784	1,859	1,944	1,800	1,944	1,944	1,944	2,011	2,119	2,236
TOTAL COMMUNITY WEALTH/EQUITY	2	411,127	378,525	511,375	479,869	490,574	490,574	490,574	468,388	528,515	565,822

Total capital expenditure includes expenditure on nationally significant priorities:

[illegible]

KZN291 Mandeni - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

GENERAL MANDATE – Supporting Table 01A Reconciliation of IDP Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Sustainable Services	Electricity			19,550	20,028	31,380	30,800	32,618	32,618	20,426	21,495	25,687
Sustainable Services	Waste Management			6,264	6,339	7,750	13,395	13,395	13,395	8,394	9,379	9,895
Sustainable Services	Health										–	–
Sustainable Services	Community			2,518	1,979	2,196	2,729	2,729	2,729	4,092	4,322	4,566
Infrastructure	Roads & Stormwater						1,728	1,728	1,728			
Infrastructure	Cemeteries										–	–
Infrastructure	Housing										–	–
Infrastructure	Public Amenities					145						
Good Governance	Support Services											
Good Governance	Integrated Planning			51,098	39,850	562	410	910	910			
Good Governance	Financial Management			146,981	181,157	201,630	161,204	164,689	164,689	205,543	231,933	249,575
Good Governance	Human Resources Management										–	–
Good Governance	Executive and Council			20	204	–	6,902	6,902	6,902	7,251	7,609	7,968
Environmental Management	Land Management										–	–
Economic Development	Local Economic Development									159	1,417	176
Social Development	Culture & Sport			12	13	–	6	6	6	64	7	7
Social Development	Public Participation										–	–
Safety & Security	Security			822	1,112	1,476	1,530	1,530	1,530		–	–
Safety & Security	Disaster Management										–	–
Safety & Security	Road Safety					34,326				1,972	2,078	2,193
Allocations to other priorities				2								
Total Revenue (excluding capital transfers and contributions)			1	227,265	250,684	279,465	218,704	224,507	224,507	247,900	278,241	300,067

References

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

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

check op revenue balance	0	(1)	(34,326)	(45,321)	(45,321)	(45,321)	(45,373)	(35,369)	(37,202)
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KZN291 Mandeni - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand													
Sustainable Services	Electricity			19,521	21,675	31,789	30,892	34,994	34,994	32,417	20,398	24,687	
Sustainable Services	Waste Management			7,441	7,474	3,450	4,372	4,552	4,552	8,731	9,202	9,709	
Sustainable Services	Health			–	–	–							
Sustainable Services	Community			10,165	8,902	10,377	10,042	10,954	10,954	11,212	11,818	12,467	
Infrastructure	Roads & Stormwater			8,662	10,101	8,209	14,457	13,600	13,600	16,456	36,669	47,047	
Infrastructure	Cemeteries			129	119								
Infrastructure	Housing			–	–	–							
Infrastructure	Public Amenities												
Good Governance	Support Services			13,805	14,060	18,365	18,349	17,079	17,079	22,549	23,767	25,074	
Good Governance	Integrated Planning			24,666	30,173	26,027	27,476	25,314	25,314	33,418	35,223	37,160	
Good Governance	Financial Management			67,105	55,761	77,680	47,455	49,969	49,969	66,357	83,239	82,712	
Good Governance	Human Resources Management			3,429	3,160	2,503							
Good Governance	Executive and Council			31,592	39,950	36,260	37,785	39,420	39,420	27,944	27,552	29,168	
Environmental Management	Land Management			6,895	6,909	8,557	6,315	6,315	6,315	8,851	9,329	9,842	
Economic Development	Local Economic Development					3,960							
Social Development	Culture & Sport			686	901	963	1,511	861	861	788	831	876	
Social Development	Public Participation												
Safety & Security	Security			14,514	18,600	19,310	20,050	21,450	21,450	19,177	20,212	21,324	
Safety & Security	Road Safety												
Allocations to other priorities													
Total Expenditure				1	208,611	217,788	247,450	218,704	224,507	224,507	247,900	278,241	300,067

References

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

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

check op expenditure balance	12,291	(0)	(0)	–	(0)	(0)	(0)	(1)	(0)
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KZN291 Mandeni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand												
Sustainable Services	Electricity	A		–	2,102	31,044				3,295		
Sustainable Services	Waste Management	B		–	419	–	560	–	–			
Sustainable Services	Health	C										
Sustainable Services	Community	D		17,157	12,841	557				6,822		
Infrastructure	Roads & Stormwater	E					34,443	34,143	34,143	36,341	35,369	37,202
Infrastructure	Cemeteries	F										
Infrastructure	Housing	G										
Infrastructure	Public Amenities	H								1,794		
Good Governance	Support Services	I		1,553	550	1,034	400	200	200			
Good Governance	Integrated Planning	J		10,378	3,160	8,103	19,608	16,378	16,378	1,815		
Good Governance	Financial Management	K		–	–	2,810						
Good Governance	Human Resources Management	L								300		
Good Governance	Executive and Council	M		157	–	–	10	–	–	4,980		
Environmental Management	Land Management	N										
Economic Development	Local Economic Development	O								200		
Social Development	Culture & Sport	p		683	–	87	200					
Social Development	Public Participation											
Safety & Security	Security			–	816	–	2,500	1,000	1,000			
Safety & Security	Road Safety			39,749	39,665	37,623				1,000	2,000	
Allocations to other priorities				3								
Total Capital Expenditure			1	69,677	59,552	81,257	57,721	51,721	51,721	56,547	37,369	37,202

References

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure

2. Goal code must be used on Table SA36

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

check capital balance

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–

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200

–

–

0

(0)

(0)

KZN291 Mandeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
Vote 1 - Roads & Stormwater									
Function 1 - Roads									
Sub-function 1 - Eradication of backlogs					30,800	4,102	4,102		
Reduce backlogs								55.0%	57.0%
Sub-function 2 - Roads Maintained					13,395				
Roads resurfaced/rehabilitated								60.0%	62.0%
Sub-function 3 - Roads for Growth					65				
Stormwater								15.0%	20.0%
Function 2 - Energy & Electricity									
Sub-function 1 - Electricity					2,664	911	911		
Household Electrified to eradicate backlogs								13.0%	15.0%
Sub-function 2 - New Connections					11,418				
Completed and occupied households electrified								263.0%	
Sub-function 3 - Maintan Electricity					150	500	500		
Electricity & repairs Maintenance									
Sub-function 4 - Provide Public Lighting					149,386	3,997	3,997		
New Streetlight as per ward								540.0%	600.0%
Vote 2 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)					149,386	3,997	3,997		
Insert measure/s description									
Sub-function 2 - (name)					6,902				
Insert measure/s description									
Sub-function 3 - (name)					6				
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)					1,530				
Insert measure/s description									
Sub-function 2 - (name)						93	93		
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
Function 2 - (name)									
Sub-function 1 - (name)									
Insert measure/s description									
Sub-function 2 - (name)									
Insert measure/s description									
Sub-function 3 - (name)									
Insert measure/s description									
And so on for the rest of the Votes									

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

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

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

KZN291 Mandeni - Entities measureable performance objectives

Description	Unit of measurement	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20
Entity 1 - (name of entity)									
Insert measure/s description									
Entity 2 - (name of entity)									
Roads resurfaced/rehabilitated									
Entity 3 - (name of entity)									
Roads resurfaced/rehabilitated									
And so on for the rest of the Entities									

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

[illegible]

& Expenditure
Budget Year +2 2020/21

KZN291 Mandeni - Supporting Table SA8 Performance indicators and benchmarks

2017/18 Medium Term Revenue & Expenditure Framework											
Description of financial indicator	Basis of calculation	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.2%	0.6%	-0.3%	1.5%	1.4%	1.4%	1.4%	1.2%	0.5%	0.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.4%	1.7%	-0.8%	5.1%	4.6%	4.6%	4.6%	3.4%	1.3%	1.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	11.9%	36.1%	173.8%	119.4%	97.7%	97.7%	97.7%	100.3%	165.1%	156.5%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.5	2.6	1.6	2.2	1.3	1.3	1.3	1.0	2.3	4.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.5	2.6	1.6	2.2	1.3	1.3	1.3	1.0	2.3	4.9
Liquidity Ratio	Monetary Assets/Current Liabilities	1.1	1.0	0.4	0.2	0.1	0.1	0.1	0.1	0.2	0.4
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		95.7%	124.1%	133.0%	72.7%	76.7%	76.7%	76.7%	69.9%	64.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		95.7%	124.1%	133.0%	72.7%	76.7%	76.7%	76.7%	69.9%	64.1%	61.6%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	16.2%	18.7%	16.4%	31.0%	36.3%	36.3%	36.3%	29.2%	29.8%	30.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		39.1%	57.3%	179.0%	168.0%	125.2%	144.5%	137.2%	104.7%	49.0%	24.4%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	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)	26.5%	27.4%	26.1%	33.4%	32.5%	32.5%	32.5%	33.9%	31.9%	31.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.7%	31.4%	30.0%	39.6%	38.6%	38.6%		39.4%	36.4%	36.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.2%	5.6%	3.8%	14.0%	13.4%	13.4%		13.3%	12.8%	13.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.5%	9.9%	9.7%	11.5%	12.3%	12.3%	12.3%	12.1%	13.3%	13.7%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	23.8	(98.3)	22.2	14.9	14.9	14.9	13.2	26.3	28.3	31.0
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	77.1%	99.1%	88.3%	119.4%	139.4%	139.4%	139.4%	94.3%	93.9%	94.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	2.4	2.2	0.9	0.5	1.6	1.4	1.4	0.9	1.3	1.9

References

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

KZN291 Mandeni - Supporting Table SA9 Social, economic and demographic statistics and assumptions

RZ/NZ91 Mandeni - Supporting Table SA9 Social, economic and demographic statistics and assumptions												
Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population							138	138	138	134	134	
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment							57	57	57	58	58	
Monthly household income (no. of households)	1, 12											
No income						55,739	55,739	55,739	55,740	55,740		
R1 - R1 600						2,071	2,071	2,071	33,612	33,612		
R1 601 - R3 200						3,971	3,971	3,971	3,971	3,971		
R3 201 - R6 400						9,818	9,818	9,818	9,818	9,818		
R6 401 - R12 800						8,735	8,735	8,735	8,735	8,735		
R12 801 - R25 600						4,414	4,414	4,414	4,414	4,414		
R25 601 - R51 200						2,135	2,135	2,135	516	516		
R52 201 - R102 400						1,220	1,220	1,220	-	-		
R102 401 - R204 800						616	616	616	616	616		
R204 801 - R409 600						88	88	88	88	88		
R409 601 - R819 200						34	34	34	34	34		
> R819 200						28	28	28	28	28		
Poverty profiles (no. of households)												
< R2 060 per household per month	13					17270.00	17270.00	17270.00	17270.00	17270.00		
Inset description	2											
Household demographics (000)												
Number of people in municipal area						138	138	138	138	138		
Number of poor people in municipal area						66	66	66	66	66		
Number of households in municipal area						38	38	38	38	38		
Number of poor households in municipal area						25	25	25	25	25		
Definition of poor household (R per month)												
Housing statistics	3											
Formal						33,519	33,519	33,519	33,519	33,519		
Informal						4,716	4,716	4,716	4,716	4,716		
Total number of households												
Dwellings provided by municipality	4		-	-	-	38,235	38,235	38,235	38,235	38,235	-	-
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings			-	-	-	-	-	-	-	-	-	-
Economic	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property taxes/service charges												
Rentals of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
Household service targets (000)											
Water:											
8	Piped water inside dwelling	9,851	9,851	9,851	10,501	10,501	10,501	11,152	11,810	12,460	
	Piped water inside yard (but not in dwelling)	10,902	10,902	10,902	11,622	11,622	11,622	12,385	13,116	13,837	
	Using public tap (at least min.service level)	–	–	–	–	–	–	–	–	–	
	Other water supply (at least min.service level)	17,482	17,482	17,482	18,636	18,636	18,636	19,791	20,821	21,966	
Minimum Service Level and Above sub-total		38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262	
9	Using public tap (< min.service level)	–	–	–	–	–	–	–	–	–	
	Other water supply (< min.service level)	–	–	–	–	–	–	–	–	–	
	No water supply	–	–	–	–	–	–	–	–	–	
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	
Total number of households		38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262	
Sanitation/sewerage:											
10	Flush toilet (connected to sewerage)	11,313	11,313	11,313	12,060	12,060	12,060	12,807	13,563	14,309	
	Flush toilet (with septic tank)	–	–	–	–	–	–	–	–	–	
	Chemical toilet	8,587	8,587	8,587	9,154	9,154	9,154	9,721	10,295	10,861	
	Pit toilet (ventilated)	15,173	15,173	15,173	16,174	16,174	16,174	17,177	18,191	19,191	
Other toilet provisions (> min.service level)		2,690	2,690	2,690	2,868	2,868	2,868	3,045	3,255	3,434	
Minimum Service Level and Above sub-total		37,763	37,763	37,763	40,255	40,255	40,255	42,751	45,304	47,795	
10	Bucket toilet	472	472	472	472	472	472	300	–	–	
	Other toilet provisions (< min.service level)	–	–	–	–	–	–	–	–	–	
	No toilet provisions	–	–	–	–	–	–	–	–	–	
Below Minimum Service Level sub-total		472	472	472	472	472	472	300	–	–	
Total number of households		38,235	38,235	38,235	40,727	40,727	40,727	43,051	45,304	47,795	
Energy:											
10	Electricity (at least min.service level)	1,040	1,040	1,040	1,040	1,040	1,040	389	389	389	
	Electricity - prepaid (min.service level)	–	–	–	–	–	–	574	574	574	
	Minimum Service Level and Above sub-total	1,040	1,040	1,040	1,040	1,040	1,040	963	963	963	
	Electricity (< min.service level)	–	–	–	–	–	–	–	–	–	
10	Electricity - prepaid (< min. service level)	–	–	–	–	–	–	–	–	–	
	Other energy sources	–	–	–	–	–	–	–	–	–	
	Below Minimum Service Level sub-total	–	–	–	–	–	–	–	–	–	
Total number of households		1,040	1,040	1,040	1,040	1,040	1,040	963	963	963	
Refuse:											
10	Removed at least once a week	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700	
	Minimum Service Level and Above sub-total	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700	
	Removed less frequently than once a week	–	–	–	–	–	–	–	–	–	
	Using communal refuse dump	–	–	–	–	–	–	–	–	–	
10	Using own refuse dump	–	–	–	–	–	–	–	–	–	
	Other rubbish disposal	–	–	–	–	–	–	–	–	–	
	No rubbish disposal	–	–	–	–	–	–	–	–	–	
Below Minimum Service Level sub-total		–	–	–	–	–	–	–	–	–	
Total number of households		11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700	

Municipal in-house services			2014/15	2015/16	2016/17	Current Year 2017/18			2019/19 Medium Term Revenue & Expenditure Framework		
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
		Household service targets (000)									
		Water:									
		Piped water inside dwelling	9,851	9,851	9,851	10,501	10,501	10,501	11,152	11,810	12,460
		Piped water inside yard (but not in dwelling)	10,902	10,902	10,902	11,622	11,622	11,622	12,385	13,116	13,837
8		Using public tap (at least min.service level)									
10		Other water supply (at least min.service level)	17,482	17,482	17,482	18,636	18,636	18,636	19,791	20,821	21,966
		Minimum Service Level and Above sub-total	38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262
9		Using public tap (< min.service level)									
10		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
		Total number of households	38,235	38,235	38,235	40,759	40,759	40,759	43,329	45,746	48,262
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)	11,313	11,313	11,313	12,060	12,060	12,060	12,807	13,563	14,309
		Flush toilet (with septic tank)									
		Chemical toilet	8,587	8,587	8,587	9,154	9,154	9,154	9,721	10,295	10,861
		Pit toilet (ventilated)	15,173	15,173	15,173	16,174	16,174	16,174	17,177	18,191	19,191
		Other toilet provisions (> min.service level)	2,690	2,690	2,690	2,868	2,868	2,868	3,045	3,255	3,434
		Minimum Service Level and Above sub-total	37,763	37,763	37,763	40,255	40,255	40,255	42,751	45,304	47,795
		Bucket toilet	472	472	472	472	472	472	300		
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total	472	472	472	472	472	472	300		
		Total number of households	38,235	38,235	38,235	40,727	40,727	40,727	43,051	45,304	47,795
		Energy:									
		Electricity (at least min.service level)	1,040	1,040	1,040	1,040	1,040	1,040	389	389	389
		Electricity - prepaid (min.service level)							574	574	574
		Minimum Service Level and Above sub-total	1,040	1,040	1,040	1,040	1,040	1,040	963	963	963
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
		Total number of households	1,040	1,040	1,040	1,040	1,040	1,040	963	963	963
		Refuse:									
		Removed at least once a week	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700
		Minimum Service Level and Above sub-total	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households	11,705	11,705	11,705	11,705	11,705	11,705	23,700	23,700	23,700

Municipal entity services			2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Name of municipal entity		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling									
	10	Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
	9	Minimum Service Level and Above sub-total									
	10	Using public tap (< min.service level)									
		Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
Name of municipal entity		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									
Services provided by 'external mechanisms'			2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium	Term Revenue & Expenditure Framework	
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Names of service providers		Household service targets (000)									
		Water:									
	8	Piped water inside dwelling									
	10	Piped water inside yard (but not in dwelling)									
		Using public tap (at least min.service level)									
		Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total									
	9	Using public tap (< min.service level)									
	10	Other water supply (< min.service level)									
		No water supply									
		Below Minimum Service Level sub-total									
Names of service providers		Total number of households									
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)									
		Other toilet provisions (> min.service level)									
		Minimum Service Level and Above sub-total									
		Bucket toilet									
		Other toilet provisions (< min.service level)									
		No toilet provisions									
		Below Minimum Service Level sub-total									
Names of service providers		Total number of households									
		Energy:									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		Minimum Service Level and Above sub-total									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		Below Minimum Service Level sub-total									
Names of service providers		Total number of households									
		Refuse:									
		Removed at least once a week									
		Minimum Service Level and Above sub-total									
		Removed less frequently than once a week									
		Using communal refuse dump									
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal									
		Below Minimum Service Level sub-total									
		Total number of households									
Detail of Free Basic Services (FBS) provided			2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium	Term Revenue & Expenditure Framework	
	Ref		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Electricity		Location of households for each type of FBS									
		Formal settlements - (50 kwh per indigent household per month Rands)									
		Number of HH receiving this type of FBS							1,876	1,876	1,876
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Electricity for informal settlements									
Water		Location of households for each type of FBS									
		Formal settlements - (6 kilolitre per indigent household per month Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Water for informal settlements									
Sanitation		Location of households for each type of FBS									
		Formal settlements - (free sanitation service to indigent households)									
		Number of HH receiving this type of FBS									
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Sanitation for informal settlements									
Refuse Removal		Location of households for each type of FBS									
		Formal settlements - (removed once a week to indigent households)									
		Number of HH receiving this type of FBS							505,300	532,586	561,878
		Informal settlements (Rands)							23,700	23,700	23,700
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									

	Number of HH receiving this type of FBS									
	Other (Rands)									
	Number of HH receiving this type of FBS									
	Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN291 Mandeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	29,057	27,749	15,157	6,547	21,674	18,774	19,774	13,117	20,410	32,801
Cash + investments at the year end less applications - R000	18(1)b	2	14,810	17,484	(16,219)	7,536	13,171	13,171	13,171	11,691	16,359	11,854
Cash year end/monthly employee/supplier payments	18(1)b	3	2.4	2.2	0.9	0.5	1.6	1.4	1.4	0.9	1.3	1.9
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	30,945	32,897	66,340	45,321	45,321	45,321	45,321	45,373	35,369	37,202
Service charges rev % change - macro CPI% target exclusive	18(1)a(2)	5	N/A	(5.9%)	4.2%	3.2%	(2.8%)	(6.0%)	(6.0%)	25.3%	8.9%	3.7%
Cash receipts % of Ratespayer & Other revenue	18(1)a(2)	6	66.3%	83.3%	72.2%	68.1%	77.1%	77.1%	77.1%	66.6%	61.5%	59.3%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	42.4%	8.6%	70.8%	6.8%	6.6%	6.6%	6.6%	7.6%	13.3%	15.5%
Capital payments % of capital expenditure	18(1)c(19)	8	100.0%	100.0%	100.0%	100.3%	100.0%	100.0%	100.0%	100.0%	104.2%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N/A	27.4%	(2.0%)	47.8%	20.3%	0.0%	0.0%	(11.2%)	14.4%	10.2%
Long term receivables % change - inc/(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)(v)	13	3.8%	4.1%	2.7%	7.5%	7.6%	7.6%	8.4%	7.5%	7.8%	8.7%
Asset renewal % of capital budget	20(1)(v)	14	30.2%	20.9%	38.2%	33.9%	31.7%	31.7%	0.0%	47.2%	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 annum 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 annum debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators

% inc/total service charges (incl prop rates)	18(1)a		(0.9%)	10.2%	9.2%	3.2%	0.0%	0.0%	31.3%	14.9%	9.7%
% inc Property Tax	18(1)a		(5.9%)	11.5%	0.8%	0.0%	0.0%	0.0%	55.0%	4.9%	4.8%
% inc/Service charges - electricity revenue	18(1)a		10.0%	1.6%	28.9%	10.5%	0.0%	0.0%	6.8%	42.2%	19.5%
% inc/Service charges - water revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/Service charges - sanitation revenue	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc/Service charges - refuse revenue	18(1)a		1.2%	22.3%	8.3%	0.0%	0.0%	0.0%	(0.0%)	5.4%	5.5%
% inc/Service charges - other	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	47,378	46,933	51,707	56,454	58,272	58,272	58,272	76,520	87,897	96,457
Service charges		47,378	46,933	51,707	56,454	58,272	58,272	58,272	76,520	87,897	96,457
Property rates		29,125	27,408	30,557	30,789	30,789	30,789	30,789	47,732	50,056	52,475
Service charges - electricity revenue		11,980	13,186	13,399	17,270	19,088	19,088	19,088	20,394	28,995	34,649
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal		6,263	6,339	7,750	8,395	8,395	8,395	8,395	8,393	8,847	9,333
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		273	286	241	325	256	256	256	271	286	302
Capital expenditure excluding capital grant funding		19,144	15,666	46,932	12,200	6,400	6,400	6,400	11,174	2,000	-
Cash receipts from ratepayers	18(1)a	45,414	58,230	68,777	42,888	49,868	49,868	49,868	55,585	58,587	61,809
Ratespayer & Other revenue	18(1)a	68,516	69,925	95,272	62,960	64,710	64,710	64,710	83,519	95,275	104,240
Change in consumer debtors (current and non-current)		2,119	10,053	(922)	21,941	35,710	35,710	35,710	4,993	10,416	8,462
Operating and Capital Grant Revenue	18(1)a	155,443	177,133	215,558	198,055	202,118	202,118	202,118	206,854	215,279	229,804
Capital expenditure - total	20(1)(v)	69,677	59,552	81,257	57,521	51,721	51,721	51,721	56,547	37,369	37,202
Capital expenditure - renewal	20(1)(v)	21,051	12,464	31,056	19,478	16,378	16,378	-	26,711	-	-

Supporting benchmarks

Growth guideline maximum		6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline		4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY											
DoRA capital grants total MFY											
Provincial operating grants											
Provincial capital grants											
District Municipality grants											
Total gazetted/divided national, provincial and district grants											
Average annual collection rate (arrears inclusive)									-	-	-

DoRA operating

List operating grants

DoRA capital

List capital grants

Trend

Change in consumer debtors (current and non-current)	2,119	10,053	(922)	35,710	4,593	10,416	8,462	-	-	-
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Total Operating Revenue	227,265	250,685	279,465	218,704	224,507	224,507	224,507	247,900	278,241	300,067
Total Operating Expenditure	196,320	217,788	247,450	218,704	224,508	224,508	224,508	247,900	278,241	300,067
Operating Performance Surplus/(Deficit)	30,945	32,897	32,014	(0)	(0)	(0)	(0)	(0)	(0)	0

Cash and Cash Equivalents (30 June 2012)

Revenue										
% Increase in Total Operating Revenue		10.3%	11.5%	(21.7%)	2.7%	0.0%	0.0%	10.4%	12.2%	7.8%
% Increase in Property Rates Revenue		(5.9%)	11.5%	0.8%	0.0%	0.0%	0.0%	55.0%	4.9%	4.8%
% Increase in Electricity Revenue		10.0%	1.6%	28.9%	10.5%	0.0%	0.0%	6.8%	42.2%	19.5%
% Increase in Property Rates & Services Charges		(0.9%)	10.2%	9.2%	3.2%	0.0%	0.0%	31.3%	14.9%	9.7%

Expenditure										
% Increase in Total Operating Expenditure		10.9%	13.6%	(11.6%)	2.7%	0.0%	0.0%	10.4%	12.2%	7.8%
% Increase in Employee Costs		13.9%	6.3%	0.0%	0.0%	0.0%	0.0%	15.3%	5.4%	5.5%
% Increase in Electricity Bulk Purchases		10.6%	22.4%	32.9%	10.6%	0.0%	0.0%	7.3%	5.3%	0.5%
Average Cost Per Budgeted Employee Position (Remuneration)			309142.072	300249.1096				344707.0972		
Average Cost Per Councillor (Remuneration)			323249.7059	391438.4782				384043.4034		
R&M % of PPE		3.8%	4.1%	2.7%	7.5%	7.6%	7.6%	7.5%	7.8%	8.7%
Asset Renewal and R&M as a % of PPE		9.0%	7.0%	9.0%	12.0%	11.0%	11.0%	15.0%	7.0%	8.0%
Debt Impairment % of Total Billable Revenue		42.4%	8.6%	70.8%	6.8%	6.6%	6.6%	7.6%	13.3%	15.5%

Capital Revenue											
Internally Funded & Other (R000)	19,144	15,666	42,881	12,400	6,400	6,400	6,400	11,174	2,000	-	-
Borrowing (R000)	-	-	4,050	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)	50,533	43,886	34,326	45,321	45,321	45,321	45,321	45,373	35,369	37,202	37.20
Internally Generated funds % of Non Grant Funding	100.0%	100.0%	91.4%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
Borrowing % of Non Grant Funding	0.0%	0.0%	8.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding	72.5%	73.7%	42.2%	78.5%	87.6%	87.6%	87.6%	80.2%	94.6%	100.0%	100.0%

Capital Expenditure											
Total Capital Programme (R000)		69,677	59,552	81,257	57,721	51,721	51,721	51,721	56,547	37,369	37,202
Asset Renewal		21,051	12,464	31,056	19,478	16,378	16,378	-	26,711	-	-
Asset Renewal % of Total Capital Expenditure		30.2%	20.9%	38.2%	33.7%	31.7%	31.7%	0.0%	47.2%	0.0%	0.0%

Cash											
Cash Receipts % of Rate Payer & Other		66.3%	83.3%	72.2%	68.1%	77.1%	77.1%	77.1%	66.6%	61.5%	59.3%
Cash Coverage Ratio		0	0	0	0	0	0	0	0	0	0

Borrowing

Credit Rating (2009/10)									0		
Capital Charges to Operating		1.2%	0.6%	(0.3%)	1.5%	1.4%	1.4%	1.4%	1.2%	0.5%	0.5%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Reserves												
Surplus/(Deficit)		14,810	17,484	(16,219)	7,536	13,171	13,171	13,171	11,691	16,359	11,854	

Free Services

Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.3%	0.3%	0.3%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	0.0%	0.0%	2.5%	2.4%	2.4%	18.4%	17.0%	16.4%

High Level Outcome of Funding Compliance

Total Operating Revenue	227,265	250,685	279,465	218,704	224,507	224,507	224,507	247,900	278,241	300,067
Total Operating Expenditure	196,320	217,788	247,450	218,704	224,508	224,508	224,508	247,900	278,241	300,067
Surplus/(Deficit) Budgeted Operating Statement	30,945	32,897	32,014	(0)	(0)	(0)	(0)	(0)	(0)	0
Surplus/(Deficit) Considering Reserves and Cash Backing	14,810	17,484	(16,219)	7,536	13,171	13,171	13,171	11,691	16,359	11,854
MTREF Funded (1) / Unfunded (0)	15	1	0	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✗	✓	✓	✓	✓	✓	✓	✓

References

15. Subject to figures provided in Schedule.

KZN291 Mandeni - Supporting Table SA11 Property rates summary

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Valuation:	1									
Date of valuation:		2012-06-30	2012-06-30	2012-06-30	2012-06-30	2012-06-30	2012-06-30	2018-02-09		
Financial year valuation used	2	2	2	2				2018-2022		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	No	No	No		
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3							7,093		
No. of internal valuers (FTE)	3							-		
No. of external valuers (FTE)	3							1		
No. of additional valuers (FTE)	4							-		
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Implementation time of new valuation roll (mths)		24	24	24				2018-07-01		
No. of properties	5	6,047	6,047	6,047	6,549	6,549	6,549	7,093		
No. of sectional title values	5	41	41	41	41	41	41	41		
No. of unreasonably difficult properties s7(2)					-	-	-			
No. of supplementary valuations		2	2	2	3	3	3	4		
No. of valuation roll amendments					1	1	1			
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		2	2	2	3	3	3			
Public service infrastructure value (Rm)	5	316	316	316	516	516	516	12		
Municipality owned property value (Rm)		6	6	6	11	11	11	134		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		101	101	101	101	101	101	2		
Valuation reductions-nature reserves/park (Rm)								-		
Valuation reductions-mineral rights (Rm)								-		
Valuation reductions-R15,000 threshold (Rm)		99	99	99	99	99	99	22		
Valuation reductions-public worship (Rm)		331	331	331	331	331	331	26		
Valuation reductions-other (Rm)								1,169		
Total valuation reductions:		531	531	531	531	531	531	1,219	-	-
Total value used for rating (Rm)	5	1,544	1,544	1,544	1,544	1,544	1,544	2,854		
Total land value (Rm)	5							490		
Total value of improvements (Rm)	5							3,583		
Total market value (Rm)	5	2,045	2,045	2,045	2,045	2,045	2,045	4,074		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Special rating area used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	No		
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	0		
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes		
Fixed amount minimum value (R'000)		15	15	15	15	15	15			
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6	27,685	27,685	27,685	32,415	32,415	32,415	49,878		
Rate revenue expected to collect (R'000)	6	13,843	13,843	13,843	22,315	22,315	22,315	32,421		
Expected cash collection rate (%)		50.0%	50.0%	50.0%	68.8%	68.8%	68.8%	65.0%		
Special rating areas (R'000)	7							-		
Rebates, exemptions - indigent (R'000)								254,419		
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm. (R'000)								210,484		
Rebates, exemptions - other (R'000)								751,818		
Phase-in reductions/discounts (R'000)								2,442		
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	1,219,163	-	-

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

KZN291 Mandeni - 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 2017/18																	
Valuation:																	
No. of properties																	
No. of sectional title property values		5,970	60	41	386		15	53								23	1
No. of unreasonably difficult properties s7(2)		41															
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		21	1	1	3		1	1								7	
No. of objections by rate-payers		9,112,000	16,500,000	225,000	2,650,000		1,497,000	475,000								19,562,000	
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)		Market	Market	Market	Market		Market	Market								Market	Other
Combination of rating types used? (Y/N)		Land & impr.	Land & impr.	Land & impr.	Land & impr.		Land & impr.	Land & impr.								Land & impr.	Land & impr.
Flat rate used? (Y/N)		No	No	No	No		No	No								No	No
Is balance rated by uniform rate/variable rate?		No	No	No	No		No	No								No	No
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		Uniform	Uniform	Uniform	Uniform		Uniform	Uniform								Uniform	Uniform
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	93		0	6											1	
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6	481	527	95	294		-	-								125	23
Total market value (Rm)	6																
Rating:																	
Average rate	3	0.012066	0.020513	0.019306	0.003017	0.018099		0.003017								0.016900	0.022926
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)		197															
Rebates, exemptions - pensioners (R'000)		275															
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		188			191												
Phase-in reductions/discounts (R'000)					191												
Total rebates, exemptns, reductns, discs (R'000)																	

References

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

KZN291 Mandeni - 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)	Vacant Land	Protect. Areas	National Monum/ts	Public benefit organs.
Budget Year 2018/19																	
Valuation:																	
No. of properties		4,788	344	80	410	83	745	92	–	–	–	7	–	467	–	–	35
No. of sectional title property values		41	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
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	73															
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	92	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								2									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		22															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2						134										73
Total valuation reductions:																	
Total value used for rating (Rm)	6	776	591	343	210	431	–	10	–	–	–	447	–	44	–	–	–
Total land value (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total value of improvements (Rm)	6	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total market value (Rm)	6	776	591	343	210	431	–	10	–	–	–	447	–	44	–	–	–
Rating:																	
Average rate	3	0.0126	0.0214	0.0214	0.0159	0.0200	0.0000	0.0159	0.0000	0.0000	0.0000	0.0159	0.0000	0.0200	0.0000	0.0000	0.0000
Rate revenue budget (R '000)		9,770	12,638	7,340	3,347	8,609		155				7,099		874			
Rate revenue expected to collect (R'000)		6,351	8,215	4,771	2,175	5,596	–	101	–	–	–	4,615	–	568	–	–	–
Expected cash collection rate (%)	4	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%	65.0%
Special rating areas (R'000)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rebates, exemptions - indigent (R'000)		2,365,219															
Rebates, exemptions - pensioners (R'000)		765,806															
Rebates, exemptions - bona fide farm. (R'000)					210												
Rebates, exemptions - other (R'000)		127	394														
Phase-in reductions/discounts (R'000)								210,484									
Total rebates, exemptns, reductns, discs (R'000)																	

References

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

KZN291 Mandeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Property rates (rate in the Rand)	1								
Residential properties					0.0118	0.0126	0.0126	0.0133	0.0140
Residential properties - vacant land							0.0200	0.0210	0.0222
Formal/informal settlements							-		
Small holdings							-		
Farm properties - used					0.0030	0.0031	0.0159	0.0225	0.0238
Farm properties - not used					0.0201	0.0214	-		
Industrial properties					0.0134	0.0143	0.0214	0.0225	0.0238
Business and commercial properties					0.0201	0.0214	0.0214	0.0225	0.0238
Communal land - residential							-		
Communal land - small holdings							-		
Communal land - farm property							-		
Communal land - business and commercial					0.0201	0.0214	-		
Communal land - other							-		
State-owned properties					0.0188	0.0200	0.0200	0.0210	0.0222
Municipal properties							0.0214	0.0210	0.0222
Public service infrastructure					0.0030	0.0031	0.0159		
Privately owned towns serviced by the owner					0.0189	0.0201	-		
State trust land							0.0159	0.0168	0.0177
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							85,000		
Indigent rebate or exemption							3,205,679		
Pensioners/social grants rebate or exemption							-		
Temporary relief rebate or exemption							-		
Bona fide farmers rebate or exemption				75% PSI	50% PSI	25% PSI	210,484,000		
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							

Volumetric charge - Block 4 (c/kl)								
Other	2	(fill in structure)						
Electricity tariffs								
Domestic								
Basic charge/fixed fee (<i>Rands/month</i>)						209	220	232
Service point - vacant land (<i>Rands/month</i>)								
FBE		(how is this targeted?)		50 Kwh	50 Kwh	50 Kwh	50 Kwh	50 Kwh
Life-line tariff - meter		(describe structure)						
Life-line tariff - prepaid		(describe structure)						
Flat rate tariff - meter (<i>c/klwh</i>)								
Flat rate tariff - prepaid(<i>c/klwh</i>)								
Meter - IBT Block 1 (<i>c/klwh</i>)		(fill in thresholds)		1	1	1	1	1
Meter - IBT Block 2 (<i>c/klwh</i>)		(fill in thresholds)		1	1	1	1	1
Meter - IBT Block 3 (<i>c/klwh</i>)		(fill in thresholds)		1	1	1	1	1
Meter - IBT Block 4 (<i>c/klwh</i>)		(fill in thresholds)		2	2	2	2	2
Meter - IBT Block 5 (<i>c/klwh</i>)		(fill in thresholds)						
Prepaid - IBT Block 1 (<i>c/klwh</i>)		(fill in thresholds)		2	2	2	2	2
Prepaid - IBT Block 2 (<i>c/klwh</i>)		(fill in thresholds)						
Prepaid - IBT Block 3 (<i>c/klwh</i>)		(fill in thresholds)						
Prepaid - IBT Block 4 (<i>c/klwh</i>)		(fill in thresholds)						
Prepaid - IBT Block 5 (<i>c/klwh</i>)		(fill in thresholds)						
Other	2							
Waste management tariffs								
Domestic								
Street cleaning charge				21	22	24	25	26
Basic charge/fixed fee				38	41	43	45	48
80l bin - once a week				87	93	98	103	109
250l bin - once a week				Volume of	Volume of	Volume of	Volume of	Volume of

References

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

2.Please provide detailed descriptions on Sheet SA13b

KZN291 Mandeni - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2014/15	2015/16	2016/17	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework		
							Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Exemptions, reductions and rebates (Rands)									
Statutory Rebate							22,470,000	23,683,380	24,985,966
Additional Household Rebate							127,330,000	134,205,820	141,587,140
Households with a market value less than R130000							254,419,000	268,157,626	282,906,295
Farms							210,484,000	221,850,136	234,051,893
Industries							394,263,600	415,553,834	438,409,295
PSI							2,442,000	2,573,868	2,715,431
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									
(1) Business Refuse:		(i) Where refuse is			21	22	24	25	26
		per			38	41	43	45	48
		per			87	93	98	103	109
		per			Volume of	Volume of	Volume of	Volume of	Volume of
		per			Same as above	Same as above	Same as above	Same as above	Same as above
(iii) Hospitals, schools, benevolent societies and		(i) per bag, per			17	19	20	21	22
		(ii) per			35	37	39	41	44
(2) Garden or other bulky refuse from other than		(i) per load of 4			584	622	659	695	733
		(ii) per load of 1			146	155	165	174	183
(3) Removal other refuse		(i) Building rubble-			904	962	1,019	1,074	1,133
		(ii) Removal of scrap			1,834	1,951	2,068	2,180	2,300
		(iii) Removal and			602	640	679	716	755
(4) Domestic refuse (for the amount of services		(a) per dwelling			123	131	138	146	154
		or part			123	131	138	146	154
Electricity tariffs									
Consumption charge		(fill in thresholds)				196	209	220	232
Inclining Block Tariff in c/kWh		0 - 50			1	1	1	1	1
		51 - 350			1	1	1	1	1
		351 - 600			1	1	1	1	1
		> 600			2	2	2	2	2
Domestic high		For a single-phase connection			192	196	209	220	232
		For a three-phase connection			297	302	323	340	359
		Indigent user			-	Nil	Nil	Nil	Nil
Businesses, clubs, boarding houses, hotels, schools and		For a single-phase connection			297	302			
		For a three-phase connection			819	835			
Consumption Charge		Irrespective of kwh used				1	2	2	2
Commercial Prepaid		For single -phase connection			2	2	2	2	2
Large Consumers		Monthly service charge (which			979	998	1,066	1,123	1,185
		-			-	-			
		Consumption charge for KVA			219	223	238	251	265
		Consumption charges		/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh
		Irrespective of kwh used			0	0	0	0	0
Bulk supply at 11 000 V		Monthly supply at 11 000 V					1,129	1,190	1,255
		Monthly service charge (which			1,037	1,056	/Kwh	/Kwh	/Kwh
		Where 50 KVA or more is			219	223	238	251	265
		Consumption charge		/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh
		Irrespective of kwh used			1	1	1	1	1

KZN291 Mandeni - Supporting Table SA14 Household bills

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19 % incr.	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates					375.67	375.67	375.67	6.0%	1,008.54	1,063.00	1,121.47
Electricity: Basic levy					441.05	441.05	441.05	6.8%	471.22	496.66	523.98
Electricity: Consumption					2,003.43	2,003.43	2,003.43	6.8%	2,140.46	2,256.05	2,380.13
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal					121.57	121.57	121.57	6.0%	134.32	141.58	149.36
Other											
sub-total		-	-	-	2,941.72	2,941.72	2,941.72	27.6%	3,754.55	3,957.29	4,174.94
VAT on Services											
Total large household bill:		-	-	-	2,941.72	2,941.72	2,941.72	27.6%	3,754.55	3,957.29	4,174.94
% increase/-decrease			-	-	-	-	-		27.6%	5.4%	5.5%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates					69.47	69.47	69.47	6.0%	546.14	575.63	607.29
Electricity: Basic levy					258.14	258.14	258.14	6.8%	275.80	290.69	306.68
Electricity: Consumption					398.19	398.19	398.19	6.8%	425.43	448.40	473.06
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal					121.59	121.59	121.59	6.0%	128.89	135.85	143.32
Other											
sub-total		-	-	-	847.39	847.39	847.39	62.4%	1,376.25	1,450.57	1,530.35
VAT on Services											
Total small household bill:		-	-	-	847.39	847.39	847.39	62.4%	1,376.25	1,450.57	1,530.35
% increase/-decrease			-	-	-	-	-		62.4%	5.4%	5.5%
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)

KZN291 Mandeni - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	
R thousand											
<u>Parent municipality</u>	1	Securities - National Government									
Listed Corporate Bonds											
Deposits - Bank		54,000	68,000	5,038	6,547	14,744	19,774	19,774	19,872	19,972	
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			54,000	68,000	5,038	6,547	14,744	19,774	19,774	19,872	19,972
<u>Entities</u>											
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:		54,000	68,000	5,038	6,547	14,744	19,774	19,774	19,872	19,972	

References

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

KZN291 Mandeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Standard Bank '068637527		12 Months	Deposits - Bank (03)	No	Variable	0.09			32 Days Notice	1,461	8	-		1,469
Nedbank 23581136/9998		5 Yrs	Deposits - Bank (03)	No	Variable	0.09			32 Days Notice	1,613	7	-		1,621
First National Bank		12 Months	Main Account	No	Variable				On Call	-				
First National Bank		12 Months	Call Account	No	Variable	0.09			32 Days Notice		-			
First National Bank(Asset Revaluation		12 Months	Call Account	No	Variable	0.09			32 Days Notice	93	-			
First National Bank(TMT Traffic)		12 Months	Call Account	No	Variable	0.09			32 Days Notice	61	-	-		61
First National Bank (Call 1)		12 Months	Call Account	No	Variable	0.09			32 Days Notice	4,840	1,291	(203,535)	202,695	5,291
First National Bank(INEP)		12 Months	Call Account	No	Variable	0.09			32 Days Notice	2,424	534	(10,786)	6,786	(1,042)
First National Bank(MIG)		12 Months	Call Account	No	Variable	0.11			32 Days Notice	4,000	365	(36,706)	34,706	2,365
First National Bank(NDPG)		12 Months	Call Account	No	Variable	0.09			32 Days Notice	5,281	695	(15,948)	10,667	695
Municipality sub-total										19,774		(266,975)	254,854	10,459
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									19,774		(266,975)	254,854	10,459

References

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

2. List investments in expiry date order

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

4. Withdrawals to be entered as negative

check

KZN291 Mandeni - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit							4,808	4,305		
Financial Leases							1,247	1,378		
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	6,055	5,683	-	-
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	-	-	-	-	6,055	5,683	-	-

Unspent Borrowing - Categorized 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)

check borrowing balance	(212)	(671)	(3,378)	(2,150)	(1,900)	4,155	3,667	(3,500)	(3,500)
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KZN291 Mandeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		102,274	129,688	138,339	148,377	151,019	151,019	157,762	174,792	188,515
Local Government Equitable Share		90,414	119,361	122,874	134,192	134,192	134,192	146,821	163,892	179,615
EPWP Incentive		1,646	1,755	1,944	2,285	2,378	2,378	2,255		
Finance Management		1,800	1,800	1,825	1,900	1,900	1,900	1,900	1,900	1,900
Integrated National Electrification Programme		7,480	5,832	11,695	10,000	12,549	12,549	6,786	9,000	7,000
Municipal Systems Improvement		934	940							
Other transfers/grants [insert description]										
Provincial Government:		2,636	3,559	8,568	2,639	4,050	4,050	3,719	3,868	4,087
Provincialization of Libraries		2,199	1,560	2,006	1,545	1,545	1,545	2,514	2,640	2,772
Recapitalisation- Community Library					1,094	2,005	2,005	1,147	1,228	1,315
Sport and Recreation		159	275	43				58		
Schemes Support Programme		278				500	500		250	
Spatial Development Framework Support				322					1,000	
Massification			1,723	6,198						
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	104,910	133,247	146,907	151,016	155,069	155,069	161,481	178,660	192,602
Capital Transfers and Grants										
National Government:		46,933	43,886	34,326	47,118	47,118	47,118	45,373	35,369	37,202
Municipal Infrastructure Grant (MIG)		35,913	34,263	25,757	35,940	35,940	35,940	34,706	35,369	37,202
Neighbourhood Development Partnership		10,386	9,623	8,569	11,178	11,178	11,178	10,667		
Small Town development Grant		634								
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	46,933	43,886	34,326	47,118	47,118	47,118	45,373	35,369	37,202
TOTAL RECEIPTS OF TRANSFERS & GRANTS		151,843	177,133	181,232	198,134	202,187	202,187	206,854	214,029	229,804

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)

KZN291 Mandeni - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		102,274	129,688	138,339	148,377	151,019	151,019	157,762	174,792	188,515
Local Government Equitable Share		90,414	119,361	122,874	134,192	134,192	134,192	146,821	163,892	179,615
EPWP Incentive		1,646	1,755	1,944	2,285	2,378	2,378	2,255		
Finance Management		1,800	1,800	1,825	1,900	1,900	1,900	1,900	1,900	1,900
Integrated National Electrification Programme		7,480	5,832	11,695	10,000	12,549	12,549	6,786	9,000	7,000
Municipal Systems Improvement		934	940							
Other transfers/grants [insert description]										
Provincial Government:		2,636	1,835	2,370	2,639	4,050	4,050	3,719	3,868	4,087
Provincialization of Libraries		2,199	1,560	2,006	1,545	1,545	1,545	2,514	2,640	2,772
Recapitalisation- Community Library					1,094	2,005	2,005	1,147	1,228	1,315
Sport and Recreation		159	275	43				58	-	-
Schemes Support Programme		278				500	500		250	
Spatial Development Framework Support				322					1,000	
Massification		-	1,723							
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants:		104,910	131,523	140,709	151,016	155,069	155,069	161,481	178,660	192,602
Capital expenditure of Transfers and Grants										
National Government:		46,933	43,886	34,326	47,118	47,118	47,118	45,373	35,369	37,202
Municipal Infrastructure Grant (MIG)		35,913	34,263	25,757	35,940	35,940	35,940	34,706	35,369	37,202
Neighbourhood Development Partnership		10,386	9,623	8,569	11,178	11,178	11,178	10,667		
Small Town development Grant		634								
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		46,933	43,886	34,326	47,118	47,118	47,118	45,373	35,369	37,202
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		151,843	175,409	175,034	198,134	202,187	202,187	206,854	214,029	229,804

References

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

KZN291 Mandeni - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description		Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Operating transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			221	404	2,660						
Current year receipts			102,274	129,688	138,339	148,377	151,019	151,019	157,762	174,792	188,515
Conditions met - transferred to revenue			102,495	130,092	140,999	148,377	151,019	151,019	157,762	174,792	188,515
Conditions still to be met - transferred to liabilities											
Provincial Government:											
Balance unspent at beginning of the year			550	10,867	972						
Current year receipts			2,636	1,835	2,370	2,639	4,050	4,050	3,719	3,868	4,087
Conditions met - transferred to revenue			3,186	12,703	3,342	2,639	4,050	4,050	3,719	3,868	4,087
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			105,681	142,795	144,340	151,016	155,069	155,069	161,481	178,660	192,602
Total operating transfers and grants - CTBM		2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:		1,3									
National Government:											
Balance unspent at beginning of the year			6,546	-	4,831						
Current year receipts			46,933	43,886	34,326	47,118	47,118	47,118	45,373	35,369	37,202
Conditions met - transferred to revenue			53,479	43,886	39,157	47,118	47,118	47,118	45,373	35,369	37,202
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			53,479	43,886	39,157	47,118	47,118	47,118	45,373	35,369	37,202
Total capital transfers and grants - CTBM		2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE			159,161	186,681	183,497	198,134	202,187	202,187	206,854	214,029	229,804
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

Check opex	(49,761)	(34,338)	(36,892)	(1,728)	(1,728)	(1,728)	-	(1,250)	-
Check capex	2,946	-	4,831	1,797	1,797	1,797	-	-	-

KZN291 Mandeni - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18				2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand											
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>Electrification Grant INEP</i>	3		5,243	10,259	10,000	12,549	12,549	12,549	6,786	9,000	7,000
<i>Massification</i>			1,581	5,437							
Total Cash Transfers To Other Organs Of State:		-	6,824	15,696	10,000	12,549	12,549	12,549	6,786	9,000	7,000
Cash Transfers to Organisations											
<i>Insert description</i>											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
<i>Eskom (Free Basic Electricity)</i>					550	550	550	550	1,038	1,094	1,154
<i>Free Basic Refuse</i>					100	100	100	100	505	533	562
Total Cash Transfers To Groups Of Individuals:		-	-	-	650	650	650	650	1,543	1,626	1,716
TOTAL CASH TRANSFERS AND GRANTS	6	-	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
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											
	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		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	6,824	15,696	10,650	13,199	13,199	13,199	8,329	10,626	8,716

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'

KZN291 Mandeni - Supporting Table SA22 Summary councillor and staff benefits

Supporting Table 0122 Summary Councillor and Staff Salaries										
Summary of Employee and Councillor remuneration	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Councillors (Political Office Bearers plus Other)	1	A	B	C	D	E	F	G	H	I
Basic Salaries and Wages		7,155	7,795	8,483	10,271	10,271	10,271	12,014	12,440	13,124
Pension and UIF Contributions				–				–		
Medical Aid Contributions		–	–	–	712	712	712	–		
Motor Vehicle Allowance		1,390	1,262	1,124	1,235	1,235	1,235			
Cellphone Allowance		710	709	759	767	767	767	1,428	151	1,589
Housing Allowances		389	394	624	715	715	715	–		
Other benefits and allowances				–				–		
Sub Total - Councillors		9,644	10,159	10,990	13,700	13,700	13,700	13,442	12,591	14,713
% increase	4		5.3%	8.2%	24.7%	–	–	(1.9%)	(6.3%)	16.9%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4,724	5,057	5,503	5,252	5,252	5,252	5,993	6,317	6,664
Pension and UIF Contributions		88	77	79	374	374	374			
Medical Aid Contributions				–	161	161	161			
Overtime				–	–	–	–			
Performance Bonus				–	352	352	352	289	304	321
Motor Vehicle Allowance	3	1,365	1,356	1,066	933	933	933			
Cellphone Allowance	3			–	80	80	80	186	196	207
Housing Allowances	3			–	88	88	88			
Other benefits and allowances	3			–						
Payments in lieu of leave				–						
Long service awards				–						
Post-retirement benefit obligations	6			–						
Sub Total - Senior Managers of Municipality		6,177	6,491	6,648	7,241	7,241	7,241	6,468	6,817	7,192
% increase	4		5.1%	2.4%	8.9%	–	–	(10.7%)	5.4%	5.5%
Other Municipal Staff										
Basic Salaries and Wages		36,332	44,407	49,102	55,756	55,756	55,756	60,324	63,582	67,079
Pension and UIF Contributions		7,058	7,058	1,112	3,094	3,094	3,094	7,864	8,288	8,744
Medical Aid Contributions		3,141	3,141	3,410	1,549	1,549	1,549	3,798	4,003	4,223
Overtime		844	844	1,314	155	155	155	850	896	945
Performance Bonus				–					–	–
Motor Vehicle Allowance	3	6,114	6,114	2,902	4,734	4,734	4,734	3,935	4,147	4,375
Cellphone Allowance	3	247	247	303	180	180	180	458	483	509
Housing Allowances	3	92	92	142	251	251	251	412	435	459
Other benefits and allowances	3	102	102	1,317						
Payments in lieu of leave		106	106	–						
Long service awards				–						
Post-retirement benefit obligations	6			6,708						
Sub Total - Other Municipal Staff		54,035	62,110	66,309	65,720	65,720	65,720	77,641	81,833	86,334
% increase	4		14.9%	6.8%	(0.9%)	–	–	18.1%	5.4%	5.5%
Total Parent Municipality		69,855	78,759	83,948	86,661	86,661	86,661	97,550	101,241	108,240
			12.7%	6.6%	3.2%	–	–	12.6%	3.8%	6.9%
Board Members of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Board Fees										
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Board Members of Entities		–	–	–	–	–	–	–	–	–
% increase	4		–	–	–	–	–	–	–	–

Senior Managers of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages										
Pension and UIF Contributions										
Medical Aid Contributions										
Overtime										
Performance Bonus										
Motor Vehicle Allowance	3									
Cellphone Allowance	3									
Housing Allowances	3									
Other benefits and allowances	3									
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		69,855	78,759	83,948	86,661	86,661	86,661	97,550	101,241	108,240
% increase	4		12.7%	6.6%	3.2%	-	-	12.6%	3.8%	6.9%
TOTAL MANAGERS AND STAFF	5,7	60,212	68,600	72,958	72,961	72,961	72,961	84,109	88,650	93,526

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

KZN291 Mandeni - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

[illegible]

References

1. Pension and medical aid
2. Total package must equal the total cost to the municipality
3. List each political office bearer by designation. Provide a total for all other councillors
4. Political office bearer is defined in MFMA s 1: speaker, executive mayor, deputy executive mayor, member of executive committee, mayor, deputy mayor, member of mayoral committee, the councillor designated to exercise powers and duties of mayor (MSA s 57)
5. Also list each senior manager reporting to MM by designation and each official with package >= senior manager by designation
6. List each entity where municipality has an interest and state percentage ownership and control
7. List each senior manager reporting to the CEO of an Entity by designation
8. Must reconcile to relevant section of Table SA24
9. Must reconcile to totals shown for the budget year of Table SA22
10. Correct as at 30 June

KZN291 Mandeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2016/17			Current Year 2017/18			Budget Year 2018/19		
Number	Ref	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)		34	3	31	35	5	30	35	5	30
Board Members of municipal entities	4									
Municipal employees										
Municipal Manager and Senior Managers	5									
Other Managers	3	6		6	6		6	6		6
Professionals	7	15	15		15	15		15	15	
Finance		41	35	5	80	64	16	97	81	
Spatial/town planning		24	19	5	27	22	5	27	22	5
Information Technology		3	2		10	10		10	10	
Roads		4	4		2	2		2	2	
Electricity		2	2		7	4	3	7	4	3
Water		1	1		5	5		5	5	
Sanitation										
Refuse					21	13	8	38	30	8
Other		6	6		8	8		8	8	
Technicians		20	20	–	20	20	–	19	19	–
Finance										
Spatial/town planning										
Information Technology										
Roads										
Electricity		4	4		4	4		4	4	
Water										
Sanitation										
Refuse										
Other		16	16		16	16		15	15	
Clerks (Clerical and administrative)		39	39		39	39		24	24	
Service and sales workers		29	29							
Skilled agricultural and fishery workers										
Craft and related trades										
Plant and Machine Operators		21	22		21	21		21	21	
Elementary Occupations		65	65		62	62		62	62	
TOTAL PERSONNEL NUMBERS	9	270	228	42	278	226	52	279	227	52
% increase					3.0%	(0.9%)	23.8%	0.4%	0.4%	–
Total municipal employees headcount	6, 10									
Finance personnel headcount	8, 10									
Human Resources personnel headcount	8, 10									

References

1. Positions must be funded and aligned to the municipality's current organisational structure
2. Full Time Equivalent (FTE). E.g. One full time person = 1FTE. A person working half time (say 4 hours out of 8) = 0.5FTE.
3. s57 of the Systems Act
4. Include only in Consolidated Statements
5. Include municipal entity employees in Consolidated Statements
6. Include headcount (number 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

KZN291 Mandeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue By Source																
Property rates		3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	3,978	47,732	50,056	52,475
Service charges - electricity revenue		1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	1,699	20,394	28,995	34,649
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue		–	–	–	–	–	–	–	–	–	–	–	8,393	8,393	8,847	9,333
Service charges - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment		23	23	23	23	23	23	23	23	23	23	23	23	271	286	302
Interest earned - external investments		242	242	242	242	242	242	242	242	242	242	242	242	2,900	3,057	3,225
Interest earned - outstanding debtors		367	367	367	367	367	367	367	367	367	367	367	367	4,400	4,638	4,893
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		42	42	42	42	42	42	42	42	42	42	42	42	500	527	556
Licences and permits		123	123	123	123	123	123	123	123	123	123	123	123	1,472	1,552	1,637
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies		60,155	–	–	–	–	55,000	–	–	44,342	–	–	1,984	161,481	179,910	192,602
Other revenue		30	30	30	30	30	30	30	30	30	30	30	30	356	375	396
Gains on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contribution)		66,657	6,502	6,502	6,502	6,502	61,502	6,502	6,502	50,844	6,502	6,502	16,880	247,900	278,241	300,067
Expenditure By Type																
Employee related costs		7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	84,109	88,650	93,526
Remuneration of councillors		1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,442	14,481	15,278
Debt impairment		483	483	483	483	483	483	483	483	483	483	483	483	5,800	11,651	14,947
Depreciation & asset impairment		2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	2,425	29,097	35,669	39,630
Finance charges		77	77	77	77	77	77	77	77	77	77	77	77	920	1,319	1,392
Bulk purchases		1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	17,331	18,250	18,341
Other materials		2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	33,070	35,744	41,334
Contracted services		1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	16,133	17,004	17,940
Transfers and subsidies		694	694	694	694	694	694	694	694	694	694	694	694	8,329	10,626	8,716
Other expenditure		3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	39,670	44,846	48,963
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure		20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	247,900	278,241	300,067
Surplus/(Deficit)		45,999	(14,156)	(14,156)	(14,156)	(14,156)	40,844	(14,156)	(14,156)	30,186	(14,156)	(14,156)	(3,779)	(0)	(0)	0
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		25,667	–	–	–	–	10,000	–	–	7,971	–	–	1,735	45,373	35,369	37,202
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		71,666	(14,156)	(14,156)	(14,156)	(14,156)	50,844	(14,156)	(14,156)	38,157	(14,156)	(14,156)	(2,044)	45,373	35,369	37,202
Taxation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Attributable to minorities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of surplus/ (deficit) of associate		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	71,666	(14,156)	(14,156)	(14,156)	(14,156)	50,844	(14,156)	(14,156)	38,157	(14,156)	(14,156)	(2,044)	45,373	35,369	37,202

References

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

KZN291 Mandeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand																
Revenue by Vote																
Vote 1 - Executive Council		7,251											–	7,251	7,609	7,968
Vote 2 - Budget & Treasury													205,543	205,543	231,933	249,575
Vote 3 - Corporate Services													–	–	–	–
Vote 4 - Planning and Development		13	13	13	13	13	13	13	13	13	13	13	13	159	1,417	176
Vote 5 - Health													–	–	–	–
Vote 6 - Community & Social		341	341	341	341	341	341	341	341	341	341	341	341	4,092	4,322	4,566
Vote 7 - Housing													–	–	–	–
Vote 8 - Public Safety		164	164	164	164	164	164	164	164	164	164	164	164	1,972	2,078	2,193
Vote 9 - Sports & Recreation		5	5	5	5	5	5	5	5	5	5	5	5	64	7	7
Vote 10 - Environment													–	–	–	–
Vote 11 - Waste Management		699	699	699	699	699	699	699	699	699	699	699	699	8,394	9,379	9,895
Vote 12 - Electricity		1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	20,426	21,495	25,687
Vote 13 - Roads & Stormwater													–	–	–	–
Vote 14 -													–	–	–	–
Vote 15 -													–	–	–	–
Total Revenue by Vote		10,176	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	2,925	208,469	247,900	278,241	300,067
Expenditure by Vote to be appropriated																
Vote 1 - Executive Council		2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	27,944	27,552	29,168
Vote 2 - Budget & Treasury		5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	5,530	66,357	83,239	82,712
Vote 3 - Corporate Services		1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	22,549	23,767	25,074
Vote 4 - Planning and Development		2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	33,418	35,223	37,160
Vote 5 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Community & Social		934	934	934	934	934	934	934	934	934	934	934	934	11,212	11,818	12,467
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Public Safety		1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	19,177	20,213	21,324
Vote 9 - Sports & Recreation		66	66	66	66	66	66	66	66	66	66	66	723	788	831	876
Vote 10 - Environment		780	780	780	780	780	780	780	780	780	780	780	780	9,356	9,861	10,403
Vote 11 - Waste Management		685	685	685	685	685	685	685	685	685	685	685	685	8,226	8,670	9,147
Vote 12 - Electricity		2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,702	32,417	20,398	24,687
Vote 13 - Roads & Stormwater		1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	16,456	36,669	47,047
Vote 14 -													–	–	–	–
Vote 15 -													–	–	–	–
Total Expenditure by Vote		20,658	20,593	20,593	20,593	20,593	20,593	20,593	20,593	20,593	20,593	20,592	21,315	247,900	278,241	300,067
Surplus/(Deficit) before assoc.		(10,482)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	187,153	0	(0)	1
Taxation													–	–	–	–
Attributable to minorities													–	–	–	–
Share of surplus/ (deficit) of associate													–	–	–	–
Surplus/(Deficit)	1	(10,482)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	(17,667)	187,153	0	(0)	1

References

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

KZN291 Mandeni - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description		Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Revenue - Functional																	
Governance and administration			7,251	–	–	–	–	–	–	–	–	–	–	205,543	212,794	239,541	257,544
Executive and council			7,251											–	7,251	7,609	7,968
Finance and administration														205,543	205,543	231,932	249,576
Internal audit														–	–	–	–
Community and public safety			346	346	346	346	346	346	346	346	346	346	346	2,318	6,128	6,408	6,764
Community and social services			341	341	341	341	341	341	341	341	341	341	341	341	4,092	4,322	4,566
Sport and recreation			5	5	5	5	5	5	5	5	5	5	5	5	64	7	7
Public safety														1,972	1,972	2,078	2,191
Housing														–	–	–	–
Health														–	–	–	–
Economic and environmental services			13	13	13	13	13	13	13	13	13	13	13	13	159	1,417	176
Planning and development			13	13	13	13	13	13	13	13	13	13	13	13	159	1,417	176
Road transport			–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection														–	–	–	–
Trading services			2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402	2,402	28,819	30,874	35,582
Energy sources			1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	1,702	20,426	21,495	25,687
Water management														–	–	–	–
Waste water management														–	–	–	–
Waste management			699	699	699	699	699	699	699	699	699	699	699	699	8,394	9,379	9,895
Other														–	–	–	–
Total Revenue - Functional			10,012	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	2,761	210,277	247,900	278,241	300,067
Expenditure - Functional																	
Governance and administration			9,738	9,738	9,738	9,738	9,738	9,738	9,738	9,738	9,738	9,738	9,738	9,738	116,850	135,718	138,177
Executive and council			2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	2,329	27,944	27,552	29,168
Finance and administration			7,409	7,409	7,409	7,409	7,409	7,409	7,409	7,409	7,409	7,409	7,409	7,409	88,906	108,165	109,009
Internal audit														–	–	–	–
Community and public safety			2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	2,598	31,177	32,861	34,668
Community and social services			934	934	934	934	934	934	934	934	934	934	934	934	11,212	11,818	12,467
Sport and recreation			66	66	66	66	66	66	66	66	66	66	66	66	788	831	876
Public safety			1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	1,598	19,177	20,213	21,324
Housing														–	–	–	–
Health														–	–	–	–
Economic and environmental services			4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	4,936	59,230	81,221	94,048
Planning and development			2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	2,785	33,418	35,224	37,161
Road transport			1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	1,371	16,456	36,669	47,047
Environmental protection			780	780	780	780	780	780	780	780	780	780	780	780	9,356	9,328	9,841
Trading services			3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	3,387	40,643	28,441	33,172
Energy sources			2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	2,701	32,417	20,398	24,687
Water management														–	–	–	–
Waste water management														–	–	–	–
Waste management			685	685	685	685	685	685	685	685	685	685	685	685	8,226	8,043	8,485
Other														–	–	–	–
Total Expenditure - Functional			20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	20,658	247,900	278,241	300,066
Surplus/(Deficit) before assoc.			(10,646)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	189,618	0	(0)	0
Share of surplus/ (deficit) of associate														–	–	–	–
Surplus/(Deficit)			1	(10,646)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	(17,897)	189,618	0	(0)	0

References

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

KZN291 Mandeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive Council													-	-	-	-
Vote 2 - Budget & Treasury													-	-	-	-
Vote 3 - Corporate Services													-	-	-	-
Vote 4 - Planning and Development													-	-	-	-
Vote 5 - Health													-	-	-	-
Vote 6 - Community & Social													-	-	-	-
Vote 7 - Housing													-	-	-	-
Vote 8 - Public Safety													-	-	-	-
Vote 9 - Sports & Recreation													-	-	-	-
Vote 10 - Environment													-	-	-	-
Vote 11 - Waste Management													-	-	-	-
Vote 12 - Electricity													-	-	-	-
Vote 13 - Roads & Stormwater													-	-	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Budget & Treasury													-	-	-	-
Vote 3 - Corporate Services		25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
Vote 4 - Planning and Development		762	762	762	762	762	762	762	762	762	762	762	762	9,139	35,369	37,202
Vote 5 - Health													-	-	-	-
Vote 6 - Community & Social		593	593	593	593	593	593	593	593	593	593	593	593	7,116	-	-
Vote 7 - Housing													-	-	-	-
Vote 8 - Public Safety		83	83	83	83	83	83	83	83	83	83	83	83	1,000	2,000	-
Vote 9 - Sports & Recreation													-	-	-	-
Vote 10 - Environment													-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Electricity		275	275	275	275	275	275	275	275	275	275	275	275	3,295	-	-
Vote 13 - Roads & Stormwater		2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	2,975	35,697	-	-
Vote 14 -													-	-	-	-
Vote 15 -													-	-	-	-
Capital single-year expenditure sub-total	2	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	56,547	37,369	37,202
Total Capital Expenditure	2	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	56,547	37,369	37,202

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

KZN291 Mandeni - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	Ref	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Capital Expenditure - Functional	1															
Governance and administration		25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance and administration		25	25	25	25	25	25	25	25	25	25	25	25	300	-	-
Internal audit														-	-	-
Community and public safety		693	693	693	693	693	693	693	693	693	693	693	693	8,316	2,000	-
Community and social services		610	610	610	610	610	610	610	610	610	610	610	610	7,316	-	-
Sport and recreation														-	-	-
Public safety		83	83	83	83	83	83	83	83	83	83	83	83	1,000	2,000	-
Housing														-	-	-
Health														-	-	-
Economic and environmental services		3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	3,720	44,636	35,369	37,202
Planning and development		213	213	213	213	213	213	213	213	213	213	213	213	2,560	-	-
Road transport		3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	3,506	42,076	35,369	37,202
Environmental protection														-	-	-
Trading services		275	275	275	275	275	275	275	275	275	275	275	275	3,295	-	-
Energy sources		275	275	275	275	275	275	275	275	275	275	275	275	3,295	-	-
Water management														-	-	-
Waste water management														-	-	-
Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other														-	-	-
Total Capital Expenditure - Functional	2	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	56,547	37,369	37,202
Funded by:																
National Government		3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	45,373	35,369	37,202
Provincial Government														-	-	-
District Municipality														-	-	-
Other transfers and grants														-	-	-
Transfers recognised - capital		3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	3,781	45,373	35,369	37,202
Public contributions & donations														-	-	-
Borrowing														-	-	-
Internally generated funds		931	931	931	931	931	931	931	931	931	931	931	931	11,174	2,000	-
Total Capital Funding		4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	56,547	37,369	37,202

References

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

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

KZN291 Mandeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2018/19												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand															
Cash Receipts By Source													1		
Property rates	–	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	2,951	32,458	34,211	36,092
Service charges - electricity revenue	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	1,275	15,295	16,121	17,008
Service charges - water revenue													–	–	–
Service charges - sanitation revenue													–	–	–
Service charges - refuse revenue	476	476	476	476	476	476	476	476	476	476	476	476	5,708	6,016	6,347
Service charges - other													–	–	–
Rental of facilities and equipment	23	23	23	23	23	23	23	23	23	23	23	23	271	286	302
Interest earned - external investments	242	242	242	242	242	242	242	242	242	242	242	242	2,900	3,057	3,225
Interest earned - outstanding debtors	18	18	18	18	18	18	18	18	18	18	18	18	220	232	245
Dividends received													–	–	–
Fines, penalties and forfeits	2	2	2	2	2	2	2	2	2	2	2	2	25	26	28
Licences and permits	123	123	123	123	123	123	123	123	123	123	123	123	1,472	1,552	1,637
Agency services													–	–	–
Transfer receipts - operational	66,047					51,387			44,046			0	161,481	179,910	192,602
Other revenue	30	30	30	30	30	30	30	30	30	30	30	30	356	375	396
Cash Receipts by Source	68,235	5,138	5,138	5,138	5,138	56,525	5,138	5,138	49,184	5,138	5,138	5,138	220,186	241,785	257,881
Other Cash Flows by Source															
Transfer receipts - capital	25,667					10,000			9,706			–	45,373	35,369	37,202
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)												–			
Proceeds on disposal of PPE												–			
Short term loans												–			
Borrowing long term/refinancing												–			
Increase (decrease) in consumer deposits				(200)		(250)		(200)				–	(650)		
Decrease (Increase) in non-current debtors												–			
Decrease (increase) other non-current receivables												–			
Decrease (increase) in non-current investments												–			
Total Cash Receipts by Source	93,902	5,138	5,138	4,938	5,138	66,275	5,138	4,938	58,890	5,138	5,138	5,138	264,909	277,154	295,083
Cash Payments by Type															
Employee related costs	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	7,009	84,109	88,650	93,526
Remuneration of councillors	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	1,120	13,442	14,481	15,278
Finance charges	77	77	77	77	77	77	77	77	77	77	77	77	920	1,319	1,392
Bulk purchases - Electricity	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	1,444	17,331	18,250	18,341
Bulk purchases - Water & Sewer													–	–	–
Other materials	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	2,756	33,070	35,744	41,334
Contracted services	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	1,344	16,133	17,004	17,940
Transfers and grants - other municipalities	694	694	694	694	694	694	694	694	694	694	694	694	8,329	10,626	8,716
Transfers and grants - other													–	–	–
Other expenditure	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	3,306	39,670	44,846	48,963
Cash Payments by Type	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	17,750	213,003	230,922	245,490
Other Cash Flows/Payments by Type															
Capital assets	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	4,712	56,547	38,939	37,202
Repayment of borrowing	168	168	168	168	168	168	168	168	168	168	168	168	2,016		
Other Cash Flows/Payments													–	–	–
Total Cash Payments by Type	22,631	22,631	22,631	22,631	22,631	22,631	22,631	22,631	22,631	22,631	22,631	22,631	271,566	269,861	282,692
NET INCREASE/(DECREASE) IN CASH HELD	71,271	(17,493)	(17,493)	(17,693)	(17,493)	43,644	(17,493)	(17,693)	36,260	(17,493)	(17,493)	(17,492)	(6,657)	7,293	12,391
Cash/cash equivalents at the month/year begin:	19,774	91,045	73,552	56,060	38,367	20,875	64,519	47,027	29,334	65,594	48,101	30,609	19,774	13,117	20,410
Cash/cash equivalents at the month/year end:	91,045	73,552	56,060	38,367	20,875	64,519	47,027	29,334	65,594	48,101	30,609	13,117	13,117	20,410	32,801

References

1. Note that this section of Table SA 30 is deliberately not linked to Table A4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure. However for the MTREF it is now directly linked to A7.

KZN291 Mandeni - NOT REQUIRED - municipality does not have entities

[illegible]

KZN291 Mandeni - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
PROSECURE	Yrs	3	PROVISION OF SECURITY SERVICES	19 July 2019	6,200
LATERAL UNISON	Yrs	3	SHORT TERM INSURANCE	30 June 2020	800
DURBAN SNAX / MALAZI POUD	Yrs	3	ANIMAL POUND SERVICE	31 May 2019	720
BPG MASS APPRAISALS	Yrs	4	PROPERTY VALUATIONS	30 June 2022	400
CONLOG	Mths	3	INSTALATION OF SMART METERS	31 July 2018	300
NOMANELE	Yrs	3	LEASE OF VEHICLES FOR REFUSE COLLECTION	31 July 2018	1,000
EQSTRA	Yrs	5	LEASE FLEET FOR POLITICAL OFFICE BEARES	30 June 2021	850
KING CETSHWAYO	Yrs	3	LANDFILL SITE	30 June 2019	1,000
DEBT COLLECTION MANAGEMENT	Yrs	1	DEBT COLLECTION MANAGEMENT	30 June 2019	600
FIRE RESCUE SERVICES	Yrs	3	FIRE RESCUE SERVICES	30 June 2021	4,200
MFEZI SECURITY	Yrs	3	CASH IN TRANSIT	30 June 2019	63

References

1. Total agreement period from commencement until end
2. Annual value

KZN291 Mandeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2017/18	2018/19 Medium Term Revenue & Expenditure Framework			Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Total Contract Value
		Total	Original Budget	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1 - PROSECURE (SECURITY SERVICES)			4,111	6,200	6,535	6,894								23,740
Contract 2 - TELKOM														-
Contract 3 - CITY OF CHOICE(TRAVEL AGENT)														
Contract 4 - AYANDA MBANGA (ADVERTISING)														
Contract 5 - AMAQHAWA CONSULTING														
Contract 6 - PSMT CONSULTING														
Contract 7 - CAMELSA CONSULTING (SYSTEM VENDOR)														
Contract 8 - CONLOG (PREPAID METERING)			450	300	316	334								
Contract 9 - BURNING SPEAR (ADVERTISING)														
Contract 10 - FNB (MUNICIPAL BANK ACCOUNT)														
Contract 11 - LATERAL UNISON (INSURANCE)			474	800	843	890								
Contract 12 - DURBAN SNAX (ANIMAL POUND)			720	720	759	801								
Contract 13 - BPG MASS APPRAISALS (MUNICIPAL VALUATION)			318	400	422	445								
Contract 14 - KING CETSHWAYO MUNICIPALITY (LANDFILL SITE)			759	1,000	1,054	1,112								
Contract 15 - TSZ PROJECTS														
Contract 16 - QAMBOTHI DEVELOPMENT														
Contract 17 - EKENE INVESTMENTS														
Contract 18 - MBOYISA PROJECTS														
Contract 19 -MLUTHA TRADING														
Contract 20 - WORTH KINGS T/A XXX ELECTRICAL														
Contract 21 - KONICA MINOLTA (PRINTERS)														
Contract 22 - WESBANK (MUNICIPAL FLEET)														
Contract 23 - EQSTRA (FLEET FOR POLITICAL OFFICE BEARES)			1,279	850	896	945								
Contract 24 - SIYAVUKA SUPPLY SERVICES														
Contract 25 - POWERSPARES ISITHEBE														
Contract 26 - TARUS HYDRUALICS														
Contract 27 - TRAILWAYS TRANSPORT														
Contract 28 - AQUA TRANSPORT														
Contract 29 - MIDMAR PLANT HIRE														
Contract 30 - FUKWANE TRADING														
Contract 31 - ABAPHUMELI														
Contract 32 - JAMJO CIVILS														
Contract 33 - FLANXEN LAKE TRADING														
Contract 34 - ZS CIVILS CONSTRUCTION														
Contract 35 - NOMANELE (REFUSE)			8,000	1,000	1,054	1,112								
Contract 36 - FIRE RESCUE SERVICES			3,742	4,200	4,427	4,670								
Contract 37 - MFEZI (CASH IN TRANSIT)			63	63	67	70								

<i>Contract 38 - DEBT COLLECTION</i>			1,000	600	632	667								
Total Operating Expenditure Implication		–	20,916	16,133	17,004	17,940	–	–	–	–	–	–	–	71,993
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														–
<i>Contract 2</i>														–
<i>Contract 3 etc</i>														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Parent Expenditure Implication		–	20,916	16,133	17,004	17,940	–	–	–	–	–	–	–	71,993
Entities:														
Revenue Obligation By Contract	2													
<i>Contract 1</i>														–
<i>Contract 2</i>														–
<i>Contract 3 etc</i>														–
Total Operating Revenue Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Expenditure Obligation By Contract	2													
<i>Contract 1</i>														–
<i>Contract 2</i>														–
<i>Contract 3 etc</i>														–
Total Operating Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Expenditure Obligation By Contract	2													
<i>Contract 1</i>														–
<i>Contract 2</i>														–
<i>Contract 3 etc</i>														–
Total Capital Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–
Total Entity Expenditure Implication		–	–	–	–	–	–	–	–	–	–	–	–	–

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTREF (MFMA s33)
3. For municipalities with approved total revenue not exceeding R250 m - all contracts with an annual cost greater than R500 000. For municipalities with approved total revenue greater than R250 m - all contracts with an annual cost greater than R1million. For municipalities with approved total revenue greater than R500 m - all contracts with an annual cost greater than R5 million

Community Assets	822	15,001	–	2,500	1,000	1,000	7,836	2,000	–	
Community Facilities	822	15,001	–	2,500	1,000	1,000	7,573	2,000	–	
Halls	822	15,001					5,672			
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations				2,500	1,000	1,000	1,000	2,000		
Museums										
Galleries										
Theatres										
Libraries										
Cemeteries/Crematoria							–			
Police										
Parks							901			
Public Open Space										
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls							–			
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	–	–	–	–	–	–	263	–	–	
Indoor Facilities										
Outdoor Facilities							263			
Capital Spares										
Heritage assets	–	–	–	–	–	–	–	–	–	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	–	–	–	–	–	–	–	–	–	
Revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Non-revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Other assets	2,806	–	–	–	–	–	–	–	–	
Operational Buildings	2,806	–	–	–	–	–	–	–	–	
Municipal Offices	2,773	–								
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares	33									
Housing	–	–	–	–	–	–	–	–	–	
Staff Housing										
Social Housing										
Capital Spares										
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	
Biological or Cultivated Assets										
Intangible Assets	–	–	–	–	–	–	–	–	–	
Servitudes										
Licences and Rights	–	–	–	–	–	–	–	–	–	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Load Settlement Software Applications										
Unspecified										
Computer Equipment	1,096	–	–	190	100	100	100	–	–	
Computer Equipment	1,096	–		190	100	100	100			
Furniture and Office Equipment	1,140	–	1,133	300	100	100	341	–	–	
Furniture and Office Equipment	1,140	–	1,133	300	100	100	341			
Machinery and Equipment	591	–	998	910	–	–	542	–	–	
Machinery and Equipment	591	–	998	910	–	–	542			
Transport Assets	–	2,871	3,663	–	–	–	4,000	–	–	
Transport Assets		2,871	3,663				4,000			
Libraries	–	–	–	–	–	–	–	–	–	
Libraries							–			
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals										
Total Capital Expenditure on new assets	1	48,626	47,089	50,201	38,043	35,343	35,343	16,474	37,369	37,202

References

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

check balance	-0	-	0	-	-	-	4,825,991	-19,177,991	-167,000
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KZN291 Mandeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
R thousand										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		21,051	10,396	17,945	11,478	11,378	11,378	24,231	-	-
Roads Infrastructure		21,051	10,396	13,210	11,278	11,178	11,178	24,231	-	-
Roads		21,051	10,396	13,210	11,278	11,178	11,178	23,564		
Road Structures								668		
Road Furniture										
Capital Spares										
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection										
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		-	-	4,735	-	-	-	-	-	-
Power Plants										
HV Substations				4,735						
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks										
LV Networks										
Capital Spares										
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		-	-	-	200	200	200	-	-	-
Pump Station										
Reticulation					200	200	200			
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities										
Electricity Generation Facilities										
Capital Spares										
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares										
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps										
Piers										
Revelments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		-	-	-	-	-	-	-	-	-
Community Facilities		-	-	-	-	-	-	-	-	-
Halls										
Centres										
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										

Museums									
Galleries									
Theatres									
Libraries									
Cemeteries/Crematoria									
Police									
Parks									
Public Open Space									
Nature Reserves									
Public Ablution Facilities									
Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities									
Outdoor Facilities									
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	2,068	13,112	8,000	5,000	5,000	2,480	-	-
Operational Buildings	-	2,068	13,112	8,000	5,000	5,000	2,480	-	-
Municipal Offices		2,068	13,112	8,000	5,000	5,000	2,480		
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on renewal of existing assets	1	21,051	12,464	31,056	19,478	16,378	16,378	26,711	-
Renewal of Existing Assets as % of total capex		0.0%	20.9%	38.2%	33.9%	31.7%	31.7%	47.2%	0.0%
Renewal of Existing Assets as % of deprecn"		0.1%	0.1%	127.9%	84.7%	63.6%	63.6%	91.8%	0.0%
References									
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expenditure									

check balance

-0

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4,825,991

-19,177,991

-167,000

Theatres										
Libraries										
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space	3,084	3,745	3,746	3,500	3,500	3,500	3,700	4,100	5,212	
Nature Reserves										
Public Ablution Facilities										
Markets										
Stalls										
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals										
Capital Spares										
Sport and Recreation Facilities	–	278	50	358	358	358	300	616	650	
Indoor Facilities										
Outdoor Facilities	–	278	50	358	358	358	300	616	650	
Capital Spares										
Heritage assets	–	–	–	–	–	–	–	–	–	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
	–	–	–	–	–	–	–	–	–	
Investment properties	–	–	–	–	–	–	–	–	–	
Revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Non-revenue Generating	–	–	–	–	–	–	–	–	–	
Improved Property										
Unimproved Property										
Other assets	510	534	410	1,772	1,772	1,772	850	1,046	1,103	
Operational Buildings	510	534	410	1,772	1,772	1,772	850	1,046	1,103	
Municipal Offices	510	534	410	1,772	1,772	1,772	850	1,046	1,103	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	–	–	–	–	–	–	–	–	–	
Staff Housing							–			
Social Housing										
Capital Spares										
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	
Biological or Cultivated Assets										
Intangible Assets	–	–	–	–	–	–	–	–	–	
Servitudes										
Licences and Rights	–	–	–	–	–	–	–	–	–	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications										
Land Settlement Software Applications										
Unspecified										
Computer Equipment	–	–	349	909	509	509	–	–	–	
Computer Equipment			349	909	509	509				
Furniture and Office Equipment	301	388	1,701	2,481	2,349	2,349	912	961	1,014	
Furniture and Office Equipment	301	388	1,701	2,481	2,349	2,349	912	961	1,014	
Machinery and Equipment	1,427	1,631	399	–	–	–	4,600	5,799	6,118	
Machinery and Equipment	1,427	1,631	399				4,600	5,799	6,118	
Transport Assets	–	–	–	–	–	–	–	–	–	
Transport Assets										
Libraries	–	–	–	–	–	–	–	–	–	
Libraries							–	–	–	
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	
Zoo's, Marine and Non-biological Animals										
Total Repairs and Maintenance Expenditure	1	11,763	14,017	10,530	30,691	30,159	30,159	33,070	35,744	41,334
R&M as a % of PPE		3.8%	4.1%	2.7%	7.5%	7.6%	7.6%	8.4%	8.1%	9.0%
R&M as % Operating Expenditure		6.0%	6.4%	4.3%	14.0%	13.4%	13.4%	14.7%	14.4%	14.9%

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SA1

check balance	0	(6,491)	(6,648)	(1)	(1)	(1)	(25,473)	(18,850)	(16,262)
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KZN291 Mandeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2014/15	2015/16	2016/17	Current Year 2017/18			2018/19 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
Depreciation by Asset Class/Sub-class										
Infrastructure		15,573,123	17,413,764	20,108	19,001	21,765	21,765	22,448	27,913	31,447
Roads Infrastructure		15,211,602	17,018,146	18,518	17,745	20,509	20,509	19,097	22,805	26,058
Roads		14,358,087	15,671,865	18,017	17,524	20,288	20,288	16,906	19,846	22,483
Road Structures		853,515	1,346,281	501	194	194	194	1,592	2,327	2,908
Road Furniture					27	27	27	600	632	667
Capital Spares										
Storm water Infrastructure		40,591	40,591	–	981	981	981	2,365	3,469	3,660
Drainage Collection		40,591	40,591		981	981	981	2,365	3,469	3,660
Storm water Conveyance										
Attenuation										
Electrical Infrastructure		296,331	324,912	–	275	275	275	985	1,639	1,729
Power Plants										
HV Substations										
HV Switching Station										
HV Transmission Conductors										
MV Substations										
MV Switching Stations										
MV Networks		71,969	100,565		105	105	105	676	962	1,015
LV Networks		224,362	224,347		170	170	170	310	677	714
Capital Spares										
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs										
Boreholes										
Reservoirs										
Pump Stations										
Water Treatment Works										
Bulk Mains										
Distribution										
Distribution Points										
PRV Stations										
Capital Spares										
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station										
Reticalulation										
Waste Water Treatment Works										
Outfall Sewers										
Toilet Facilities										
Capital Spares										
Solid Waste Infrastructure		24,599	30,115	834	–	–	–	–	–	–
Landfill Sites										
Waste Transfer Stations										
Waste Processing Facilities										
Waste Drop-off Points										
Waste Separation Facilities		24,599	30,115	503						
Electricity Generation Facilities				331						
Capital Spares										
Rail Infrastructure		–	–	756	–	–	–	–	–	–
Rail Lines										
Rail Structures										
Rail Furniture										
Drainage Collection										
Storm water Conveyance										
Attenuation										
MV Substations										
LV Networks										
Capital Spares				756						
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps										
Piers										
Revetments										
Promenades										
Capital Spares										
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres										
Core Layers										
Distribution Layers										
Capital Spares										
Community Assets		4,225,595	2,922,164	1,575	1,581	1,581	1,581	2,519	3,405	3,593
Community Facilities		3,660,975	2,357,544	1,575	719	719	719	1,017	1,822	1,922
Halls		726,017	736,400	1,356	570	570	570	142	650	685
Centres					150	150	150	709	997	1,052
Crèches										
Clinics/Care Centres										
Fire/Ambulance Stations										
Testing Stations										
Museums										
Galleries										

Theatres										
Libraries	2,893,971	1,576,000	220				93	98	103	
Cemeteries/Crematoria										
Police										
Parks										
Public Open Space										
Nature Reserves										
Public Ablution Facilities							13	14	14	
Markets										
Stalls							60	63	67	
Abattoirs										
Airports										
Taxi Ranks/Bus Terminals	40,987	45,144								
Capital Spares										
Sport and Recreation Facilities	564,620	564,620	-	862	862	862	1,502	1,583	1,671	
Indoor Facilities							52	55	58	
Outdoor Facilities	564,620	564,620		862	862	862	1,450	1,528	1,612	
Capital Spares										
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments										
Historic Buildings										
Works of Art										
Conservation Areas										
Other Heritage										
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property										
Unimproved Property										
Other assets	474,391	587,043	145	274	274	274	245	259	272	
Operational Buildings	152,903	208,468	142	274	274	274	178	188	198	
Municipal Offices	152,903	208,468	142	274	274	274	178	188	198	
Pay/Enquiry Points										
Building Plan Offices										
Workshops										
Yards										
Stores										
Laboratories										
Training Centres										
Manufacturing Plant										
Depots										
Capital Spares										
Housing	321,488	378,575	3	-	-	-	67	71	75	
Staff Housing	321,488	378,575	3				67	71	75	
Social Housing										
Capital Spares										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets										
Intangible Assets	-	-	410	141	141	141	543	572	604	
Servitudes										
Licences and Rights	-	-	410	141	141	141	543	572	604	
Water Rights										
Effluent Licenses										
Solid Waste Licenses										
Computer Software and Applications			410	141	141	141	543	572	604	
Load Settlement Software Applications										
Unspecified										
Computer Equipment	244,590	444,081	756	599	599	599	722	760	802	
Computer Equipment	244,590	444,081	756	599	599	599	722	760	802	
Furniture and Office Equipment	158,777	223,801	700	212	212	212	596	628	662	
Furniture and Office Equipment	158,777	223,801	700	212	212	212	596	628	662	
Machinery and Equipment	355,057	397,247	315	441	441	441	646	680	718	
Machinery and Equipment	355,057	397,247	315	441	441	441	646	680	718	
Transport Assets	425,959	988,248	269	750	750	750	1,378	1,452	1,532	
Transport Assets	425,959	988,248	269	750	750	750	1,378	1,452	1,532	
Libraries	-	-	-	-	-	-	-	-	-	
Libraries										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals										
Total Depreciation	1	21,457,492	22,976,348	24,278	23,000	25,764	25,764	29,097	35,669	39,630

References

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

Check	21,436,035	22,953,372	0	0	0	0	3,333	6,572	3,961
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Markets									
Stalls									
Abattoirs									
Airports									
Taxi Ranks/Bus Terminals									
Capital Spares									
Sport and Recreation Facilities	-	-	-	-	-	-	1,000	-	-
Indoor Facilities									
Outdoor Facilities							1,000		
Capital Spares									
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments									
Historic Buildings									
Works of Art									
Conservation Areas									
Other Heritage									
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property									
Unimproved Property									
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices									
Pay/Enquiry Points									
Building Plan Offices									
Workshops									
Yards									
Stores									
Laboratories									
Training Centres									
Manufacturing Plant									
Depots									
Capital Spares									
Housing	-	-	-	-	-	-	-	-	-
Staff Housing									
Social Housing									
Capital Spares									
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets									
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes									
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights									
Effluent Licenses									
Solid Waste Licenses									
Computer Software and Applications									
Load Settlement Software Applications									
Unspecified									
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment									
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment									
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment									
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets									
Libraries	-	-	-	-	-	-	-	-	-
Libraries									
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals									
Total Capital Expenditure on upgrading of existing assets	1	-	-	-	-	-	-	13,362	-
Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	23.6%	0.0%
Upgrading of Existing Assets as % of deprecn*		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	45.9%	0.0%
References									

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

check balance	-0	-	0	-	-	-	4,825,991	-19,177,991	-167,000
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KZN291 Mandeni - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2018/19 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Forecast 2021/22	Forecast 2022/23	Forecast 2023/24	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive Council		-	-	-				
Vote 2 - Budget & Treasury		-	-	-				
Vote 3 - Corporate Services		300	-	-				
Vote 4 - Planning and Development		9,139	35,369	37,202	17,465	18,408	19,421	395,146
Vote 5 - Health		-	-	-				
Vote 6 - Community & Social		7,116	-	-				
Vote 7 - Housing		-	-	-				
Vote 8 - Public Safety		1,000	2,000	-	2,000	2,108		455
Vote 9 - Sports & Recreation		-	-	-				
Vote 10 - Environment		-	-	-				
Vote 11 - Waste Management		-	-	-				
Vote 12 - Electricity		3,295	-	-				
Vote 13 - Roads & Stormwater		35,697	-	-	25,000	26,350	27,799	70,457
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		56,547	37,369	37,202	44,465	46,866	47,220	466,058
Future operational costs by vote	2							
Vote 1 - Executive Council		27,944	27,552	29,168				
Vote 2 - Budget & Treasury		66,357	83,239	82,712				
Vote 3 - Corporate Services		22,549	23,767	25,074				
Vote 4 - Planning and Development		33,418	35,223	37,160				
Vote 5 - Health		-	-	-				
Vote 6 - Community & Social		11,212	11,818	12,467				
Vote 7 - Housing		-	-	-				
Vote 8 - Public Safety		19,177	20,213	21,324				
Vote 9 - Sports & Recreation		788	831	876				
Vote 10 - Environment		8,851	9,329	9,842				
Vote 11 - Waste Management		8,731	9,202	9,709				
Vote 12 - Electricity		32,417	20,398	24,687				
Vote 13 - Roads & Stormwater		16,456	36,669	47,047				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total future operational costs		247,900	278,241	300,067	-	-	-	-
Future revenue by source	3							
Property rates		47,732	50,056	52,475				
Service charges - electricity revenue		20,394	28,995	34,649				
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue		8,393	8,847	9,333				
Service charges - other								
Rental of facilities and equipment		271	286	302				
<i>Transfers & Grants</i>		161,481	179,910	192,602				
<i>List entity summary if applicable</i>		9,628	10,148	10,706				
Total future revenue		247,900	278,241	300,067	-	-	-	-
Net Financial Implications		56,547	37,369	37,202	44,465	46,866	47,220	466,058

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)

KZN291 Mandeni - Supporting Table SA36 Detailed capital budget

Municipal Vote/Capital project	Ref	Program/Project description	Project number	EDP Goal code 2	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates	Total Project Estimate	Prior year outcomes		2018/19 Medium Term Revenue & Expenditure Framework			Project information		
R thousand	4				6	3	3	5		Audited Outcome 2018/17	Current Year 2017/18 Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21	Ward location	New or renewal	
Parent municipality: List of capital projects grouped by Municipal Vote																	
Vote 4 - Community and Social Services		Retention : Construct 1 multi-purpose Hall in Ward 13	CSS001	No	Community Facilities	Halls	29°7'36.912"S, 31°23'25.094"E					114				13	New
		Professional Fees: Construct 1 multi-purpose Hall in 5	CSS002	No	Community Facilities	Halls	29°6'45.839"S, 31°21'5.141"E					-				5	New
		Construction Fees: Construct 1 multi-purpose Hall in 5	CSS003	No	Community Facilities	Halls	29°6'45.839"S, 31°21'5.141"E					5,558				5	New
		Rentilation : Construction of the Chappies Sports field	CSS004	No	Sport and Recreation Facilities	Outdoor Facilities	29°7'52.461"S, 31°22'13.659"E					750	263			4	New
		Recreational Play Park Facilities for Children in Ward 4	CSS005	No	Sport and Recreation Facilities	Outdoor Facilities	29°11'11.631"S, 31°22'44.233"E					1,000	901			3	Upgrade
		Retention : Construction of Sidewalks in Ward 4	CSS006	No	Roads Infrastructure	Roads	29°51.337"S, 31°24'41.849"E					1,000	120			7, 13, 14, 15	Upgrade
		Retention : Upgrade of Homendini Bus Route	CSS007	No	Roads Infrastructure	Roads	29°11'28.176"S, 31°24'39.872"E					2,728	676			10	New
Vote 11 - Road transport		Construction Fees : Upgrade of Roads in Highview Park, Tugela	ESD01	No	Roads Infrastructure	Roads	29°11'16.502"S, 31°25'16.62"E				11,430	6,794	35,369	37,202	All Wards	New	
		Construction Fees : Upgrade and Improvement of Emembe Road	ESD02	No	Roads Infrastructure	Roads	29°7'41.388"S, 31°23'24.011"E					5,671				3	Upgrade
		Construction Fees: Nyoni Phase 3: Construction of under-pass	ESD03	No	Roads Infrastructure	Roads	29°6'37.142"S, 31°25'24.555"E					1,815				3	Upgrade
		Construction Fees: Nyoni Taxi Route Phase 4	ESD04	No	Roads Infrastructure	Roads	29°6'37.142"S, 31°25'24.555"E					4,287	7,309			All Wards	New
		Construction Fees : Installation of Streetlights in Mandeni	ESD05	No	Electrical Infrastructure	HV Substations	29°7'40.583"S, 31°23'46.937"E					1,750				All Wards	New
		Professional Fees : Package B - Civic Centre Upgrade	ESD06	No	Operational Buildings	Municipal Offices	29°9'11.916"S, 31°24'33.442"E					1,058				3	Upgrade
		Construction Fees : Package B - Civic Centre Upgrade	ESD07	No	Operational Buildings	Municipal Offices	29°9'11.916"S, 31°24'33.442"E					5,000	872			3	Upgrade
		RMU	ESD08	No	Roads Infrastructure	Roads						1,735					
		Installation of 463m of guardrails by 30 June 2019	ESD09	No	Roads Infrastructure	Road Furniture	29°13'13.013"S, 31°30'24.289"E					200				Ward 2	New
		400 meters of concrete v-drains to be constructed by 30 June 2019	ESD10	No	Roads Infrastructure	Roads	29°10'29.058"S, 31°30'53.025"E					288				Ward 4	Upgrade
		Package C - Civic Centre Upgrade	ESD11	No	Operational Buildings	Municipal Offices	29°9'11.916"S, 31°24'33.442"E					550				3	Upgrade
		Retention : Internal Roads Phase 3	ESD12	No	Roads Infrastructure	Roads	29°8'46.624"S, 31°24'49.773"E					300				7	Upgrade
		Recreational Play Park facilities	CSS005	No	Sportsfields & stadia	Sportsfields & stadia	29°51.337"S, 31°24'41.849"E					1,000				All wards	New
		Upgrade and Improvement of Machibini Sports field	CSS005	No	Sportsfields & stadia	Sportsfields & stadia	29°8'41.652"S, 31°22'24.364"E					2,000					Upgrade
		Planned Sportsfield at Emembe / Dendebu	CSS005	No	Sportsfields & stadia	Sportsfields & stadia	29°6'2.162"S, 31°21'24.608"E					2,000					New
		Construct 1 multi-purpose Hall	CSS005	No	Community halls	Community halls	29°8'44.869"S, 31°21'4.325"E					4,099					New
		Construct 1 multi-purpose Hall	CSS005	No	Community halls	Community halls	29°8'44.869"S, 31°21'4.325"E					210					New
		Construction of a Swimming Pool	CSS005	No	Swimming pools	Swimming pools	29°8'45.839"S, 31°21'55.974"E					300				3	New
		Relocation of the Sundumbi Plaza Sports field	CSS005	No	Plant & equipment	Plant & equipment	29°8'42.873"S, 31°24'25.075"E					300					Upgrade
Extension of Homendini Bus Route (Esphephepheni)	ESD03	No	Infrastructure - Road transport	Roads, Pavements & Bridges	29°11'31.932"S, 31°24'17.815"E				-	3,139				3	Upgrade		
Procurement of grader	ESD20	No	Machinery and Equipment	Plant & equipment							4,000						
Vote 13 - Electricity		Retention : Installation of 55 Streetlights in Various Wards in Mandeni	ESD13	No	Electrical Infrastructure	HV Substations	29°7'11.053"S, 31°23'26.153"E					50				All Wards	New
		Fencing of substation in ward 3 (Pitsoya Rdby 30 June 2019	ESD14	No	Electrical Infrastructure	HV Substations	29°51.737"S, 31°24'41.849"E					345				3	Replacement
		Replacement of RMU in ward 3(Pitsoya Rdby 30 June 2019	ESD15	No	Electrical Infrastructure	HV Substations	29°51.737"S, 31°24'41.849"E					1,150					Upgrade
		Purchase of a Diagnostic Machine (Small Tools)	ESD16	No	Machinery and Equipment	Stores						230				Municipality	New
		15 headlamps to be constructed by 30 June 2019	ESD17	No	Roads Infrastructure	Roads	29°7'22.825"S, 31°29'40.723"E					180				1,2,3	New
		Purchase of a concrete Culer Machine	ESD18	No	Machinery and Equipment	Capital Spares						92				Municipality	New
		Neighborhood Development Grant	ESD19	No	Roads Infrastructure	Roads	29°8'46.624"S, 31°24'49.773"E					11,178	10,667			4	Upgrade
Vote 9 -Planning & Development		Upgrade of Ingwenya Nature Reserve	LED08	No	Zoo's, Marine and Non-biological Animals	Nature Reserves	29°9'13.476"S, 31°24'33.042"E				200	200			Ward 5	Upgrade	
		Procurement of ArcGIS Extension	SEM05	No	Furniture and Office Equipment						80				All Wards	New	
Vote 3 - Corporate Services		Laptops & Computers	MTD02	No	Computer Equipment	Computer Software and Applications					100	100			Municipal Staff	New	
		Furniture & Office Equipment	MTD02	No	Furniture and Office Equipment						200				Municipal Staff	New	
Vote 12 - Waste Management																	
Vote 4 - Community and Social Services		Establishment of new Protection Services Centre	CSS009	No	Revenue Generating	Testing Stations	29°10'14.453"S, 31°25'54.917"E				1,000	1,000	2,000		Ward 03	New	
		Procurement of brushcutting machines	CSS010	No	Machinery and Equipment							100				Municipality	New
		Procurement of 300 Chairs at Intubisive Hall	CSS011	No	Furniture and Office Equipment							60				Ward 07	New
		Procurement of Isithebe Hall Furniture	CSS012	No	Furniture and Office Equipment							100				Ward 15	New
		Procurement of Washing Machine for Community Facilities cloths	CSS013	No	Furniture and Office Equipment							20				Municipality	New
Parent capital expenditure																	
1												56,547	37,369	37,202			
Entity: List of capital projects grouped by Entity																	
Entity A Water project A																	
Entity B Electricity project B																	
Entity Capital expenditure																	
Total Capital expenditure																	
											-	-	-	-	-		
											-	51,721	56,547	37,369	37,202		

References

1. Must reconcile with Budgeted Capital Expenditure

2. As per Table SA6

4. Projects that fall at

5. Correct to seconds. Provide a logical starting point on networked infrastructure.

6. Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR R

KZN291 Mandeni - 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 2017/18		2018/19 Medium Term Revenue & Expenditure Framework		
								Original Budget	Full Year Forecast	Budget Year 2018/19	Budget Year +1 2019/20	Budget Year +2 2020/21
							Year					
R thousand												
Parent municipality: <i>List all capital projects grouped by Municipal Vote</i>				Examples	Examples							
TECHNICAL SERVICES		Package C - Civic Centre Upgrade		Operational Buildings	Municipal Offices	29°9'12.938"S ; 31°24'33.092"E	2018	8,000		1,058		
		Package B - Civic Centre Upgrade		Operational Buildings	Municipal Offices	29°9'12.938"S ; 31°24'33.092"E	2018			872		
		Package C - Civic Centre Upgrade				29°9'12.938"S ; 31°24'33.092"E	2018			550		
Vote 6 - Public Safety		Establishment of new protection service centre		Revenue Generating	Training Centres	29°10'14.453"S ; 31°25'54.917"E	2018	2,500		1,000		
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

4. Correct to seconds. Provide a logical starting point on networked infrastructure.

[illegible]