

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.9

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**Accountability**

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**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

El: Kgomoiso Baloyi  
National Treasury  
N: Tel: (012) 315-5866  
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### Preparation Instructions

Municipality Name: KZN291 Mandeni ▼

CFO Name:

Tel:  Fax:

E-Mail:

Budget for MTREF starting: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: Parent Municipality ▼

LGDB Export

Name Votes & Sub-Votes

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

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[Dummy Budget Guide](#)

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[MFMA Return Forms](#)

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[SA13b](#)

Organisational Structure Votes		Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and council	Vote 1	<b>Executive and council</b>	
Vote 2 - Finance and administration	1.1	Mayor and Council	1.1 - Mayor and Council
Vote 3 - Internal audit	1.2	Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 4 - Community and social services	1.3	[Name of sub-vote]	1.3 - [Name of sub-vote]
Vote 5 - Sport and Recreation	1.4	[Name of sub-vote]	1.4 - [Name of sub-vote]
Vote 6 - Public safety	1.5	[Name of sub-vote]	1.5 - [Name of sub-vote]
Vote 7 - Housing	1.6	[Name of sub-vote]	1.6 - [Name of sub-vote]
Vote 8 - Planning and Development	1.7	[Name of sub-vote]	1.7 - [Name of sub-vote]
Vote 9 - Road transport	1.8	[Name of sub-vote]	1.8 - [Name of sub-vote]
Vote 10 - Energy sources	1.9	[Name of sub-vote]	1.9 - [Name of sub-vote]
Vote 11 - Waste Management	1.10	[Name of sub-vote]	1.10 - [Name of sub-vote]
Vote 12 - [NAME OF VOTE 12]	Vote 2	<b>Finance and administration</b>	
Vote 13 - [NAME OF VOTE 13]	2.1	Administrative and Corporate Support	2.1 - Administrative and Corporate Support
Vote 14 - [NAME OF VOTE 14]	2.2	Asset Management	2.2 - Asset Management
Vote 15 - [NAME OF VOTE 15]	2.3	Finance	2.3 - Finance
	2.4	Fleet Management	2.4 - Fleet Management
	2.5	Human Resources	2.5 - Human Resources
	2.6	Information Technology	2.6 - Information Technology
	2.7	Property Services	2.7 - Property Services
	2.8	Security Services	2.8 - Security Services
	2.9	Supply Chain Management	2.9 - Supply Chain Management
	2.10	Valuation Service	2.10 - Valuation Service
	Vote 3	<b>Internal audit</b>	
	3.1	Governance Function	3.1 - Governance Function
	3.2	Risk Management	3.2 - Risk Management
	3.3	[Name of sub-vote]	3.3 - [Name of sub-vote]
	3.4	[Name of sub-vote]	3.4 - [Name of sub-vote]
	3.5	[Name of sub-vote]	3.5 - [Name of sub-vote]
	3.6	[Name of sub-vote]	3.6 - [Name of sub-vote]
	3.7	[Name of sub-vote]	3.7 - [Name of sub-vote]
	3.8	[Name of sub-vote]	3.8 - [Name of sub-vote]
	3.9	[Name of sub-vote]	3.9 - [Name of sub-vote]
	3.10	[Name of sub-vote]	3.10 - [Name of sub-vote]
	Vote 4	<b>Community and social services</b>	
	4.1	[Name of sub-vote]	4.1 - [Name of sub-vote]
	4.2	Cemeteries, Funeral Parlours and Crematoriums	4.2 - Cemeteries, Funeral Parlours and Crematoriums
	4.3	Community Halls and Facilities	4.3 - Community Halls and Facilities
	4.4	Libraries and Archives	4.4 - Libraries and Archives
	4.5	[Name of sub-vote]	4.5 - [Name of sub-vote]
	4.6	Literacy Programmes	4.6 - Literacy Programmes
	4.7	Disaster Management	4.7 - Disaster Management
	4.8	Animal Care and Diseases	4.8 - Animal Care and Diseases
	4.9	Child Care Facilities	4.9 - Child Care Facilities
	4.10	Fire Fighting and Protection	4.10 - Fire Fighting and Protection
	Vote 5	<b>Sport and Recreation</b>	
	5.1	Community Parks (including Nurseries)	5.1 - Community Parks (including Nurseries)
	5.2	[Name of sub-vote]	5.2 - [Name of sub-vote]
	5.3	Recreational Facilities	5.3 - Recreational Facilities
	5.4	Sports Grounds and Stadiums	5.4 - Sports Grounds and Stadiums
	5.5	Beaches and Jetties	5.5 - Beaches and Jetties
	5.6	[Name of sub-vote]	5.6 - [Name of sub-vote]
	5.7	[Name of sub-vote]	5.7 - [Name of sub-vote]
	5.8	[Name of sub-vote]	5.8 - [Name of sub-vote]
	5.9	[Name of sub-vote]	5.9 - [Name of sub-vote]
	5.10	[Name of sub-vote]	5.10 - [Name of sub-vote]
	Vote 6	<b>Public safety</b>	
	6.1	Police Forces, Traffic and Street Parking Control	6.1 - Police Forces, Traffic and Street Parking Control
	6.2	[Name of sub-vote]	6.2 - [Name of sub-vote]
	6.3	Civil Defence	6.3 - Civil Defence
	6.4	[Name of sub-vote]	6.4 - [Name of sub-vote]
	6.5	[Name of sub-vote]	6.5 - [Name of sub-vote]
	6.6	[Name of sub-vote]	6.6 - [Name of sub-vote]
	6.7	[Name of sub-vote]	6.7 - [Name of sub-vote]
	6.8	[Name of sub-vote]	6.8 - [Name of sub-vote]
	6.9	[Name of sub-vote]	6.9 - [Name of sub-vote]
	6.10	[Name of sub-vote]	6.10 - [Name of sub-vote]
	Vote 7	<b>Housing</b>	
	7.1	Housing	7.1 - Housing
	7.2	Informal Settlements	7.2 - Informal Settlements
	7.3	[Name of sub-vote]	7.3 - [Name of sub-vote]
	7.4	[Name of sub-vote]	7.4 - [Name of sub-vote]
	7.5	[Name of sub-vote]	7.5 - [Name of sub-vote]
	7.6	[Name of sub-vote]	7.6 - [Name of sub-vote]
	7.7	[Name of sub-vote]	7.7 - [Name of sub-vote]
	7.8	[Name of sub-vote]	7.8 - [Name of sub-vote]
	7.9	[Name of sub-vote]	7.9 - [Name of sub-vote]
	7.10	[Name of sub-vote]	7.10 - [Name of sub-vote]
	Vote 8	<b>Planning and Development</b>	
	8.1	Corporate Wide Strategic Planning (IDPs, LEDs)	8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)
	8.2	Economic Development/Planning	8.2 - Economic Development/Planning
	8.3	Project Management Unit	8.3 - Project Management Unit
	8.4	Town Planning, Building Regulations and Enforcement, and City Engineer	8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer
	8.5	Regional Planning and Development	8.5 - Regional Planning and Development
	8.6	Development Facilitation	8.6 - Development Facilitation
	8.7	Central City Improvement District	8.7 - Central City Improvement District
	8.8	[Name of sub-vote]	8.8 - [Name of sub-vote]
	8.9	Tourism	8.9 - Tourism
	8.10	Billboards	8.10 - Billboards
	Vote 9	<b>Road transport</b>	
	9.1	Roads	9.1 - Roads
	9.2	Road and Traffic Regulation	9.2 - Road and Traffic Regulation
	9.3	Storm Water Management	9.3 - Storm Water Management
	9.4	[Name of sub-vote]	9.4 - [Name of sub-vote]
	9.5	[Name of sub-vote]	9.5 - [Name of sub-vote]
	9.6	[Name of sub-vote]	9.6 - [Name of sub-vote]
	9.7	[Name of sub-vote]	9.7 - [Name of sub-vote]
	9.8	[Name of sub-vote]	9.8 - [Name of sub-vote]
	9.9	[Name of sub-vote]	9.9 - [Name of sub-vote]
	9.10	[Name of sub-vote]	9.10 - [Name of sub-vote]
	Vote 10	<b>Energy sources</b>	
	10.1	Electricity	10.1 - Electricity
	10.2	Street Lighting and Signal Systems	10.2 - Street Lighting and Signal Systems
	10.3	[Name of sub-vote]	10.3 - [Name of sub-vote]
	10.4	[Name of sub-vote]	10.4 - [Name of sub-vote]
	10.5	[Name of sub-vote]	10.5 - [Name of sub-vote]
	10.6	[Name of sub-vote]	10.6 - [Name of sub-vote]
	10.7	[Name of sub-vote]	10.7 - [Name of sub-vote]
	10.8	[Name of sub-vote]	10.8 - [Name of sub-vote]
	10.9	[Name of sub-vote]	10.9 - [Name of sub-vote]
	10.10	[Name of sub-vote]	10.10 - [Name of sub-vote]
	Vote 11	<b>Waste Management</b>	
	11.1	Solid Waste Removal	11.1 - Solid Waste Removal
	11.2	Solid Waste Disposal (Landfill Sites)	11.2 - Solid Waste Disposal (Landfill Sites)
	11.3	Street Cleaning	11.3 - Street Cleaning
	11.4	[Name of sub-vote]	11.4 - [Name of sub-vote]
	11.5	[Name of sub-vote]	11.5 - [Name of sub-vote]

11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]	11
11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]	11
11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]	11
11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]	11
11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]	11
Vote 12 [NAME OF VOTE 12]			1
12.1	Biodiversity and Landscape	12.1 - Biodiversity and Landscape	12
12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]	12
12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]	12
12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]	12
12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]	12
12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]	12
12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]	12
12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]	12
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]	12
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	12
Vote 13 [NAME OF VOTE 13]			1
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]	13
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	13
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	13
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	13
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	13
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	13
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	13
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	13
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	13
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	13
Vote 14 [NAME OF VOTE 14]			1
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]	14
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]	14
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	14
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	14
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	14
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	14
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	14
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	14
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	14
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	14
Vote 15 [NAME OF VOTE 15]			1
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	15
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	15
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	15
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	15
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	15
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	15
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	15
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	15
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	15
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	15

**KZN291 Mandeni - Contact Information**
**A. GENERAL INFORMATION**

<b>Municipality</b>	<b>KZN291 Mandeni</b>
<b>Grade</b>	<b>3</b>
<b>Province</b>	<b>KZN KWAZULU-NATAL</b>
<b>Web Address</b>	<a href="http://www.mandeni.gov.za">www.mandeni.gov.za</a>
<b>e-mail Address</b>	

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

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	P.O.Box 144
City / Town	Mandeni
Postal Code	4490
<b>Street address</b>	
Building	Mandeni Municipality
Street No. & Name	2 Kingfisher Road
City / Town	Mandeni
Postal Code	
<b>General Contacts</b>	
Telephone number	032-456 8200
Fax number	032-456-2504

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number	7212270587086	ID Number	8904160431081
Title	Ms.	Title	Ms
Name	Phindile Sishi	Name	Lindiwe Mtenga
Telephone number	032 456 8217	Telephone number	032 456 8333
Cell number	083 545 7421	Cell number	078 385 1234
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	phindile.sishi@mandeni.gov.za	E-mail address	lindiwe.mtenga@mandeni.gov.za
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number	7707155376083	ID Number	9202250998088
Title	Mr	Title	Ms.
Name	Thabani Phiyayinkosi Mdlalose	Name	Sinegugu Dlamini
Telephone number	0324568229	Telephone number	032 456 8229
Cell number	0766795819	Cell number	081 355 7990
Fax number	0324562504	Fax number	032 456 2504
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<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number	6409115605088	ID Number	9402230370081
Title	Mr.	Title	Ms.
Name	Bhekithemba Lawrance Magwaza	Name	Zinhle Mlambo
Telephone number	0324568217	Telephone number	032 456 8217
Cell number	0834528660	Cell number	0762954993/0676288101
Fax number	0324562504	Fax number	032 456 2504
E-mail address	bhekithemba.magwaza@mandeni.gov.za	E-mail address	zinhle.mlambo@mandeni.gov.za

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number	7502165708080	ID Number	
Title	Mr	Title	Ms
Name	Sizwe Khuzwayo	Name	Nokwanda Khuzwayo
Telephone number	032 456 8201	Telephone number	032 456 8255
Cell number	084 250 3327	Cell number	
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	sizwe.khuzwayo@mandeni.gov.za	E-mail address	<a href="mailto:nokwanda.khuzwayo@mandeni.gov.za">nokwanda.khuzwayo@mandeni.gov.za</a>
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number	8405090548085	ID Number	7811270398087
Title	Ms.	Title	Ms.
Name	Ms N Guzana	Name	Phakeme Shando
Telephone number	032-456 8224	Telephone number	032 456 8230
Cell number	0837693324	Cell number	083 369 4160
Fax number	032-456 2504	Fax number	032 456 2504
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<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number	8710110589088	ID Number	7807070567087
Title	Mrs	Title	Ms.
Name	Nothando Ndlovu	Name	Buyisiwe Chala
Telephone number	0324568257	Telephone number	032 456 8316
Cell number	0735250759	Cell number	078 507 5552
Fax number	0324542504	Fax number	032 456 2504
E-mail address	thando.cele@mandeni.gov.za	E-mail address	buyisiwe.chala@mandeni.gov.za

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

**KZN291 Mandeni - Table A1 Budget Summary**

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	33,913	50,660	58,321	62,237	62,237	62,237	53,838	64,975	67,899	69,596
Service charges	56,776	61,440	73,544	86,448	86,448	86,448	53,252	95,626	104,639	107,255
Investment revenue	10,694	20,010	26,748	28,000	28,000	28,000	13,553	25,000	26,125	26,778
Transfer and subsidies - Operational	220,162	223,107	241,981	253,163	253,163	253,163	250,377	254,956	273,512	280,741
Other own revenue	12,332	46,342	21,787	17,254	19,023	19,023	7,729	12,306	12,860	13,182
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>333,878</b>	<b>401,560</b>	<b>422,381</b>	<b>447,101</b>	<b>448,870</b>	<b>448,870</b>	<b>378,749</b>	<b>452,864</b>	<b>485,035</b>	<b>497,552</b>
Employee costs	107,713	116,754	133,709	152,543	152,543	152,543	95,445	168,132	175,095	179,623
Remuneration of councillors	13,798	14,325	14,564	16,388	16,388	16,388	11,481	17,207	17,981	18,431
Depreciation and amortisation	35,256	32,437	33,728	37,856	37,856	37,856	23,320	36,240	37,870	38,817
Interest	58	325	137	3,300	3,300	3,300	0	3,050	3,187	3,267
Inventory consumed and bulk purchases	37,998	49,664	56,309	62,984	63,500	63,500	43,491	70,323	68,423	70,133
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	112,909	127,029	159,559	170,546	194,833	194,833	122,606	191,663	180,529	185,221
<b>Total Expenditure</b>	<b>307,732</b>	<b>340,534</b>	<b>398,006</b>	<b>443,616</b>	<b>468,419</b>	<b>468,419</b>	<b>296,343</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit)</b>	<b>26,145</b>	<b>61,026</b>	<b>24,375</b>	<b>3,484</b>	<b>(19,550)</b>	<b>(19,550)</b>	<b>82,407</b>	<b>(33,751)</b>	<b>1,949</b>	<b>2,060</b>
Transfers and subsidies - capital (monetary allocations)	45,099	45,387	55,093	39,760	45,138	45,138	19,172	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>30,411</b>	<b>93,331</b>	<b>139,662</b>	<b>127,600</b>	<b>133,829</b>	<b>133,829</b>	<b>82,864</b>	<b>130,552</b>	<b>76,156</b>	<b>78,791</b>
Transfers recognised - capital	5,762	12,628	51,789	34,702	39,334	39,334	23,467	40,014	38,808	40,510
Borrowing	-	0	-	-	-	-	-	-	-	-
Internally generated funds	24,649	80,703	87,873	92,898	94,495	94,495	59,397	90,538	37,347	38,281
<b>Total sources of capital funds</b>	<b>30,411</b>	<b>93,331</b>	<b>139,662</b>	<b>127,600</b>	<b>133,829</b>	<b>133,829</b>	<b>82,864</b>	<b>130,552</b>	<b>76,156</b>	<b>78,791</b>
<b>Financial position</b>										
Total current assets	229,089	354,670	329,657	240,614	267,652	267,652	360,497	177,533	273,762	281,491
Total non current assets	527,428	602,748	713,576	692,232	808,949	808,949	773,120	805,301	781,267	801,531
Total current liabilities	49,822	78,293	81,153	55,157	84,132	84,132	69,957	82,959	83,762	86,567
Total non current liabilities	9,304	9,690	16,371	20,216	25,770	25,770	16,371	25,770	26,929	27,603
Community wealth/Equity	689,158	861,394	941,010	854,111	966,699	966,699	1,042,589	869,367	944,339	968,851
<b>Cash flows</b>										
Net cash from (used) operating	699,451	1,139,018	2,378,402	(128,705)	(144,428)	(144,428)	89,207	63,382	147,420	151,979
Net cash from (used) investing	-	-	-	(146,740)	(153,901)	(153,901)	-	(144,635)	(85,509)	(87,776)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
<b>Cash/cash equivalents at the year end</b>	<b>779,451</b>	<b>1,222,005</b>	<b>2,246,389</b>	<b>(92,021)</b>	<b>(89,521)</b>	<b>(89,521)</b>	<b>319,425</b>	<b>10,955</b>	<b>72,867</b>	<b>137,070</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	208,167	254,613	208,837	78,954	92,208	92,208	231,878	10,955	154,100	158,696
Application of cash and investments	(26,530)	(14,483)	(34,028)	(56,589)	(40,963)	(42,477)	(24,184)	(95,981)	(75,816)	(77,343)
<b>Balance - surplus (shortfall)</b>	<b>234,697</b>	<b>269,095</b>	<b>242,865</b>	<b>135,543</b>	<b>133,171</b>	<b>134,685</b>	<b>256,063</b>	<b>106,936</b>	<b>229,916</b>	<b>236,039</b>
<b>Asset management</b>										
Asset register summary (WDV)	527,428	602,748	713,576	692,232	808,949	808,949	805,301	805,301	781,267	801,531
Depreciation	29,623	30,063	31,489	37,856	37,856	37,856	36,240	36,240	37,870	38,817
Renewal and Upgrading of Existing Assets	260,270	321,620	408,915	75,573	75,146	75,146	62,532	34,165	25,378	26,740
Repairs and Maintenance	18,320	18,677	21,486	27,348	29,196	29,196	35,473	35,473	23,893	24,490
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(6,725)	1,599	(34,079)	(14,354)	(14,354)	(14,354)	(14,985)	(15,659)	(16,051)	-
<b>Households below minimum service level</b>										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	0	0	0	0	0	0	-	-	-	-
Energy:	1	1	1	1	1	1	1	1	1	-
Refuse:	-	-	-	-	-	-	-	-	-	-

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>									
<b>Revenue - Functional</b>										
<i><b>Governance and administration</b></i>		<b>263,585</b>	<b>319,605</b>	<b>323,455</b>	<b>340,236</b>	<b>340,968</b>	<b>340,968</b>	<b>342,201</b>	<b>357,614</b>	<b>366,605</b>
Executive and council		–	–	–	8,038	8,038	8,038	8,365	8,741	8,960
Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,836	348,873	357,645
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>6,070</b>	<b>10,732</b>	<b>4,710</b>	<b>5,464</b>	<b>5,764</b>	<b>5,764</b>	<b>6,129</b>	<b>6,337</b>	<b>6,607</b>
Community and social services		4,421	5,497	4,710	5,073	5,373	5,373	5,720	5,911	6,169
Sport and recreation		1,649	5,234	–	–	–	–	–	–	–
Public safety		–	–	–	391	391	391	409	427	438
Housing		–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>48,723</b>	<b>46,274</b>	<b>63,161</b>	<b>45,527</b>	<b>51,104</b>	<b>51,104</b>	<b>52,709</b>	<b>49,655</b>	<b>51,778</b>
Planning and development		46,731	44,726	42,536	41,542	47,120	47,120	48,730	47,289	49,352
Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,979	2,367	2,426
Environmental protection		–	–	–	–	–	–	–	–	–
<i><b>Trading services</b></i>		<b>60,598</b>	<b>70,336</b>	<b>86,468</b>	<b>95,634</b>	<b>96,171</b>	<b>96,171</b>	<b>97,842</b>	<b>116,057</b>	<b>119,149</b>
Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	81,285	98,755	101,415
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–
Waste management		12,498	13,458	13,720	14,958	15,428	15,428	16,557	17,302	17,734
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Total Revenue - Functional</b>	<b>2</b>	<b>378,977</b>	<b>446,946</b>	<b>477,794</b>	<b>486,861</b>	<b>494,007</b>	<b>494,007</b>	<b>498,880</b>	<b>529,664</b>	<b>544,139</b>
<b>Expenditure - Functional</b>										
<i><b>Governance and administration</b></i>		<b>149,816</b>	<b>168,536</b>	<b>193,804</b>	<b>217,123</b>	<b>237,648</b>	<b>237,648</b>	<b>241,091</b>	<b>231,291</b>	<b>237,091</b>
Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	80,065	80,588	82,603
Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	161,026	150,703	154,489
Internal audit		–	–	–	–	–	–	–	–	–
<i><b>Community and public safety</b></i>		<b>34,617</b>	<b>34,639</b>	<b>46,599</b>	<b>42,761</b>	<b>46,183</b>	<b>46,183</b>	<b>51,822</b>	<b>53,790</b>	<b>55,241</b>
Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,416	37,691	38,739
Sport and recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,044	13,631	13,972
Public safety		399	–	418	1,890	1,747	1,747	2,148	2,244	2,301
Housing		16	24	29	30	269	269	214	224	229
Health		–	–	–	–	–	–	–	–	–
<i><b>Economic and environmental services</b></i>		<b>65,500</b>	<b>65,567</b>	<b>69,233</b>	<b>83,202</b>	<b>83,136</b>	<b>83,136</b>	<b>92,481</b>	<b>89,817</b>	<b>92,106</b>
Planning and development		15,904	19,166	18,934	25,716	24,359	24,359	26,529	27,704	28,440
Road transport		46,432	43,242	46,605	53,423	54,653	54,653	60,331	56,239	57,645
Environmental protection		3,164	3,159	3,694	4,063	4,124	4,124	5,621	5,874	6,021
<i><b>Trading services</b></i>		<b>57,799</b>	<b>71,791</b>	<b>88,370</b>	<b>99,070</b>	<b>100,776</b>	<b>100,776</b>	<b>100,699</b>	<b>107,643</b>	<b>110,495</b>
Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	74,212	79,949	82,108
Water management		–	–	–	–	–	–	–	–	–
Waste water management		–	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Waste management		10,105	9,039	8,770	20,124	21,299	21,299	23,439	24,509	25,122
<i><b>Other</b></i>	<b>4</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>876</b>	<b>676</b>	<b>676</b>	<b>522</b>	<b>545</b>	<b>559</b>
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>307,732</b>	<b>340,534</b>	<b>398,006</b>	<b>443,031</b>	<b>468,419</b>	<b>468,419</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit) for the year</b>		<b>71,244</b>	<b>106,413</b>	<b>79,788</b>	<b>43,830</b>	<b>25,588</b>	<b>25,588</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
<b>References</b>										
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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<b>Revenue - Functional</b>										
<b>Municipal governance and administration</b>		<b>263,585</b>	<b>319,605</b>	<b>323,455</b>	<b>340,236</b>	<b>340,968</b>	<b>340,968</b>	<b>342,201</b>	<b>357,614</b>	<b>366,605</b>
Executive and council		-	-	-	8,038	8,038	8,038	8,365	8,741	8,960
Mayor and Council		-	-	-	8,038	8,038	8,038	8,365	8,741	8,960
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,836	348,873	357,645
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		236,382	302,154	296,219	303,807	304,539	304,539	333,427	348,446	357,207
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		16,283	(2,962)	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		225	403	488	391	391	391	409	427	438
Valuation Service		10,894	20,010	26,748	28,000	28,000	28,000	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>6,070</b>	<b>10,732</b>	<b>4,710</b>	<b>5,464</b>	<b>5,764</b>	<b>5,764</b>	<b>6,129</b>	<b>6,337</b>	<b>6,607</b>
Community and social services		4,421	5,497	4,710	5,073	5,373	5,373	5,720	5,911	6,169
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		-	0	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		150	248	202	374	674	674	704	735	754
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		-	1,467	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		4,271	3,782	4,508	4,699	4,699	4,699	5,017	5,175	5,416
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
<b>Sport and recreation</b>		<b>1,649</b>	<b>5,234</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		1,649	5,234	-	-	-	-	-	-	-
<b>Public safety</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>391</b>	<b>391</b>	<b>391</b>	<b>409</b>	<b>427</b>	<b>438</b>
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	391	391	391	409	427	438
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
Pounds		-	-	-	-	-	-	-	-	-
<b>Housing</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
<b>Health</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

<b>Economic and environmental services</b>	48,723	46,274	63,161	45,527	51,104	51,104	52,709	49,655	51,776
Planning and development	46,731	44,726	42,536	41,542	47,120	47,120	48,730	47,289	49,352
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LED's)	-	1,000	-	-	-	-	-	-	-
Central City Improvement District	2,690	3,152	1,085	52	202	202	54	57	58
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	50	-	52	55	56
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	92	529	437	389	389	-	395	413	423
Project Management Unit	43,949	40,044	41,014	41,101	46,479	46,479	48,228	46,764	48,814
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	1,992	1,548	20,625	3,985	3,985	3,985	3,979	2,367	2,426
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,992	1,548	2,516	2,170	2,170	2,170	2,265	2,367	2,426
Roads	-	-	16,109	1,815	1,815	1,815	1,714	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	60,598	70,336	86,468	95,634	96,171	96,171	97,842	116,057	119,149
Energy sources	46,101	56,878	72,748	80,675	80,743	80,743	81,285	98,755	101,415
Electricity	46,101	56,878	72,748	80,675	80,743	80,743	81,285	98,755	101,415
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	12,498	13,458	13,720	14,958	15,428	15,428	16,557	17,302	17,734
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	12,498	13,458	13,720	14,958	15,428	15,428	16,557	17,302	17,734
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>378,977</b>	<b>446,946</b>	<b>477,794</b>	<b>486,861</b>	<b>494,007</b>	<b>494,007</b>	<b>498,880</b>	<b>529,664</b>	<b>544,139</b>

Expenditure - Functional										
Municipal governance and administration		149,816	168,536	193,804	217,123	237,648	237,648	241,091	231,291	237,091
Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	80,065	80,588	82,603
Mayor and Council		22,981	31,774	38,091	41,659	44,679	44,679	51,653	54,169	55,524
Municipal Manager, Town Secretary and Chief Executive		20,172	22,551	23,528	24,342	27,823	27,823	28,411	26,418	27,079
Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	161,026	150,703	154,489
Administrative and Corporate Support		11,829	13,109	16,714	17,255	17,251	17,251	17,495	18,298	18,755
Asset Management		14,999	16,777	22,126	17,313	21,104	21,104	22,124	23,120	23,698
Finance		48,253	49,614	47,136	70,609	75,463	75,463	75,996	79,437	81,466
Fleet Management		16,311	16,880	21,577	21,867	24,997	24,997	23,082	11,967	12,241
Human Resources		4,153	5,360	7,002	7,721	7,453	7,453	8,186	8,554	8,768
Information Technology		9,887	10,610	16,498	14,586	17,108	17,108	12,709	7,829	8,024
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-		-	-	-	-	-	-	-	-	-
Property Services		1,230	1,862	1,131	1,770	1,770	1,770	1,121	1,172	1,201
Risk Management		-	-	-	-	-	-	313	327	335
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		-	-	-	-	-	-	-	-	-
Valuation Service		-	-	-	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		34,617	34,639	46,599	42,761	46,183	46,183	51,822	53,790	55,241
Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,416	37,691	38,739
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	349	441	435	435	435	461	482	494
Cemeteries, Funeral Parlours and Crematoriums		362	330	400	550	350	350	350	366	375
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		13,605	15,952	20,457	22,423	22,693	22,693	28,394	29,724	30,467
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		4,119	4,201	4,310	2,237	1,828	1,828	980	1,029	1,055
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		4,558	5,422	7,643	5,076	5,072	5,072	6,164	6,021	6,278
Literacy Programmes		41	26	40	90	75	75	67	70	72
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,044	13,631	13,972
Beaches and Jetties		19	-	168	165	215	215	209	218	224
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		5,489	4,687	6,889	5,101	8,162	8,162	7,011	7,327	7,510
Recreational Facilities		5,154	2,428	3,926	2,644	2,803	2,803	2,990	3,125	3,203
Sports Grounds and Stadiums		853	1,221	1,879	2,119	2,534	2,534	2,834	2,961	3,035
Public safety		399	-	418	1,890	1,747	1,747	2,148	2,244	2,301
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		399	-	418	1,890	1,747	1,747	2,148	2,244	2,301
Pounds		-	-	-	-	-	-	-	-	-
Housing		16	24	29	30	269	269	214	224	229
Housing		-	-	-	-	219	219	174	182	186
Informal Settlements		16	24	29	30	50	50	40	42	43
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

<b>Economic and environmental services</b>		65,500	65,567	69,233	83,202	83,136	83,136	92,481	89,817	92,106
Planning and development		15,904	19,166	18,934	25,716	24,359	24,359	26,529	27,704	28,440
Billboards		-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)		100	1,144	1,843	1,100	576	576	448	469	480
Central City Improvement District		129	124	133	136	136	136	143	149	153
Development Facilitation		12	14	11	7	7	7	8	8	8
Economic Development/Planning		4,854	5,286	5,900	7,540	9,289	9,289	9,343	9,926	10,174
Regional Planning and Development		167	825	101	444	401	401	435	454	466
Town Planning, Building Regulations and Enforcement, and		7,942	8,207	8,080	11,177	9,785	9,785	11,332	11,842	12,138
Project Management Unit		2,700	3,566	2,865	5,312	4,165	4,165	4,820	4,855	5,021
Provincial Planning		-	-	-	-	-	-	-	-	-
Support to Local Municipalities		-	-	-	-	-	-	-	-	-
Road transport		46,432	43,242	46,605	53,423	54,653	54,653	60,331	56,239	57,645
Public Transport		-	-	-	-	-	-	-	-	-
Road and Traffic Regulation		9,690	8,827	9,231	13,594	13,429	13,429	14,514	15,167	15,546
Roads		36,742	34,416	37,374	39,829	41,225	41,225	45,818	41,072	42,099
Taxi Ranks		-	-	-	-	-	-	-	-	-
Environmental protection		3,164	3,159	3,694	4,063	4,124	4,124	5,621	5,874	6,021
Biodiversity and Landscape		3,164	3,159	3,694	4,063	4,124	4,124	5,621	5,874	6,021
Coastal Protection		-	-	-	-	-	-	-	-	-
Indigenous Forests		-	-	-	-	-	-	-	-	-
Nature Conservation		-	-	-	-	-	-	-	-	-
Pollution Control		-	-	-	-	-	-	-	-	-
Soil Conservation		-	-	-	-	-	-	-	-	-
Trading services		57,799	71,791	88,570	99,070	100,776	100,776	100,699	107,643	110,495
Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	74,212	79,949	82,108
Electricity		47,695	60,265	77,057	76,143	76,674	76,674	74,212	79,949	82,108
Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
Nonelectric Energy		-	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-
Water Treatment		-	-	-	-	-	-	-	-	-
Water Distribution		-	-	-	-	-	-	-	-	-
Water Storage		-	-	-	-	-	-	-	-	-
Waste water management		-	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Public Toilets		-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-
Storm Water Management		-	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Waste Water Treatment		-	-	-	-	-	-	-	-	-
Waste management		10,105	9,039	8,770	20,124	21,299	21,299	23,439	24,509	25,122
Recycling		-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		41	-	14	113	50	50	127	133	136
Solid Waste Removal		10,063	9,039	8,756	20,011	21,249	21,249	23,312	24,377	24,986
Street Cleaning		-	-	-	-	-	-	-	-	-
Other		-	-	-	876	676	676	522	545	559
Abattoirs		-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Tourism		-	-	-	876	676	676	522	545	559
<b>Total Expenditure - Functional</b>	3	307,732	340,534	398,006	443,031	468,419	468,419	486,614	483,086	495,482
<b>Surplus/(Deficit) for the year</b>		71,244	106,413	79,788	43,830	25,588	25,588	12,266	46,578	48,647

**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	45,099,144	45,386,501	55,413,354	39,760,380	45,137,939	45,137,939	120,130,958	76,800,024	59,104,072
check opexp balance	-	-	-	-585,685	-	-	-	-	-

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Revenue by Vote</b>	<b>1</b>									
Vote 1 - Executive and council		–	–	–	8,038	8,038	8,038	8,365	8,741	8,960
Vote 2 - Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,836	348,873	357,645
Vote 3 - Internal audit		–	–	–	–	–	–	–	–	–
Vote 4 - Community and social services		4,421	5,497	4,710	5,464	5,764	5,764	6,129	6,337	6,607
Vote 5 - Sport and Recreation		1,649	5,234	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		46,731	44,726	42,536	41,542	47,120	47,120	48,730	47,289	49,352
Vote 9 - Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,979	2,367	2,426
Vote 10 - Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	81,285	98,755	101,415
Vote 11 - Waste Management		12,498	13,458	13,720	14,958	15,428	15,428	16,557	17,302	17,734
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	<b>2</b>	<b>378,977</b>	<b>446,946</b>	<b>477,794</b>	<b>486,861</b>	<b>494,007</b>	<b>494,007</b>	<b>498,880</b>	<b>529,664</b>	<b>544,139</b>
<b>Expenditure by Vote to be appropriated</b>	<b>1</b>									
Vote 1 - Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	80,065	80,588	82,603
Vote 2 - Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,713	150,376	154,154
Vote 3 - Internal audit		–	–	–	–	–	–	313	327	335
Vote 4 - Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,416	37,691	38,739
Vote 5 - Sport and Recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,044	13,631	13,972
Vote 6 - Public safety		399	–	418	1,890	1,747	1,747	2,148	2,244	2,301
Vote 7 - Housing		16	24	29	30	269	269	214	224	229
Vote 8 - Planning and Development		15,904	19,166	18,934	26,592	25,035	25,035	27,051	28,249	28,999
Vote 9 - Road transport		46,432	45,730	49,148	56,225	57,456	57,456	63,379	59,424	60,910
Vote 10 - Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	74,212	79,949	82,108
Vote 11 - Waste Management		10,105	9,039	8,770	20,124	21,299	21,299	23,439	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		3,164	3,159	3,694	4,063	4,124	4,124	5,621	5,874	6,021
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	<b>2</b>	<b>307,732</b>	<b>340,534</b>	<b>398,006</b>	<b>443,031</b>	<b>468,419</b>	<b>468,419</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit) for the year</b>	<b>2</b>	<b>71,244</b>	<b>106,413</b>	<b>79,788</b>	<b>43,830</b>	<b>25,588</b>	<b>25,588</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>

**References**

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

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive and council</b>		-	-	-	8,038	8,038	8,038	8,365	8,741	8,960
1.1 - Mayor and Council		-	-	-	8,038	8,038	8,038	8,365	8,741	8,960
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance and administration</b>		263,585	319,605	323,455	332,198	332,930	332,930	333,836	348,873	357,645
2.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Finance		236,382	302,154	296,219	303,807	304,539	304,539	333,427	348,446	357,207
2.4 - Fleet Management		-	-	-	-	-	-	-	-	-
2.5 - Human Resources		-	-	-	-	-	-	-	-	-
2.6 - Information Technology		-	-	-	-	-	-	-	-	-
2.7 - Property Services		16,283	(2,962)	-	-	-	-	-	-	-
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		225	403	488	391	391	391	409	427	438
2.10 - Valuation Service		10,694	20,010	26,748	28,000	28,000	28,000	-	-	-
<b>Vote 3 - Internal audit</b>		-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and social services</b>		4,421	5,497	4,710	5,464	5,764	5,764	6,129	6,337	6,607
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	0	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		150	248	202	374	674	674	704	735	754
4.4 - Libraries and Archives		4,271	3,782	4,508	4,699	4,699	4,699	5,017	5,175	5,416
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	-	-	-	-	-	-	-	-
4.7 - Disaster Management		-	1,467	-	-	-	-	-	-	-
4.8 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	391	391	391	409	427	438
<b>Vote 5 - Sport and Recreation</b>		1,649	5,234	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
5.4 - Sports Grounds and Stadiums		1,649	5,234	-	-	-	-	-	-	-
5.5 - Beaches and Jetties		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Public safety</b>		-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>		-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning and Development</b>		46,731	44,726	42,536	41,542	47,120	47,120	48,730	47,289	49,352
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		-	1,000	-	-	-	-	-	-	-
8.2 - Economic Development/Planning		-	-	-	-	50	50	52	55	56
8.3 - Project Management Unit		43,949	40,044	41,014	41,101	46,479	46,479	48,228	46,764	48,814
8.4 - Town Planning, Building Regulations and Enforcement		92	529	437	389	389	389	395	413	423
8.5 - Regional Planning and Development		-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation		-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District		2,690	3,152	1,085	52	202	202	54	57	58
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - Tourism		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
8.10 - Billboards		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road transport</b>		<b>1,992</b>	<b>1,548</b>	<b>20,625</b>	<b>3,985</b>	<b>3,985</b>	<b>3,985</b>	<b>3,979</b>	<b>2,367</b>	<b>2,426</b>
9.1 - Roads		-	-	18,109	1,815	1,815	1,815	1,714	-	-
9.2 - Road and Traffic Regulation		1,992	1,548	2,516	2,170	2,170	2,170	2,265	2,367	2,426
9.3 - Storm Water Management		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Energy sources</b>		<b>48,101</b>	<b>56,878</b>	<b>72,748</b>	<b>80,675</b>	<b>80,743</b>	<b>80,743</b>	<b>81,285</b>	<b>98,755</b>	<b>101,415</b>
10.1 - Electricity		48,101	56,878	72,748	80,675	80,743	80,743	81,285	98,755	101,415
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Waste Management</b>		<b>12,498</b>	<b>13,458</b>	<b>13,720</b>	<b>14,958</b>	<b>15,428</b>	<b>15,428</b>	<b>16,557</b>	<b>17,302</b>	<b>17,734</b>
11.1 - Solid Waste Removal		12,498	13,458	13,720	14,958	15,428	15,428	16,557	17,302	17,734
11.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
12.1 - Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>378,977</b>	<b>446,946</b>	<b>477,794</b>	<b>486,861</b>	<b>494,007</b>	<b>494,007</b>	<b>498,880</b>	<b>529,664</b>	<b>544,139</b>

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

NZ/25/17 (main item) - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)/A										
Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Expenditure by Vote		1								
Vote 1 - Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	80,065	80,588	82,603
1.1 - Mayor and Council		22,981	31,774	38,091	41,659	44,679	44,679	51,653	54,169	55,524
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		20,172	22,551	23,528	24,342	27,823	27,823	28,411	26,418	27,079
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,713	150,376	154,154
2.1 - Administrative and Corporate Support		11,829	13,109	16,714	17,255	17,251	17,251	17,495	18,298	18,755
2.2 - Asset Management		14,999	16,777	22,126	17,313	21,104	21,104	22,124	23,120	23,698
2.3 - Finance		48,253	49,614	47,136	70,609	75,463	75,463	75,996	79,437	81,466
2.4 - Fleet Management		16,311	16,880	21,577	21,867	24,997	24,997	23,082	11,967	12,241
2.5 - Human Resources		4,153	5,360	7,002	7,721	7,453	7,453	8,186	8,554	8,768
2.6 - Information Technology		9,887	10,610	16,498	14,586	17,108	17,108	12,709	7,829	8,024
2.7 - Property Services		1,230	1,862	1,131	1,770	1,770	1,770	1,121	1,172	1,201
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.10 - Valuation Service		-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	313	327	335
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	-	-	-	-	-	313	327	335
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,416	37,691	38,739
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		362	330	400	550	350	350	350	366	375
4.3 - Community Halls and Facilities		13,605	15,952	20,457	22,423	22,693	22,693	28,394	29,724	30,467
4.4 - Libraries and Archives		4,558	5,422	7,643	5,076	5,072	5,072	6,164	6,021	6,278
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		41	26	40	90	75	75	67	70	72
4.7 - Disaster Management		4,119	4,201	4,310	2,237	1,828	1,828	980	1,029	1,055
4.8 - Animal Care and Diseases		-	349	441	435	435	435	461	482	494
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,044	13,631	13,972
5.1 - Community Parks (including Nurseries)		5,489	4,687	6,889	5,101	8,162	8,162	7,011	7,327	7,510
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		5,154	2,428	3,926	2,644	2,803	2,803	2,990	3,125	3,203
5.4 - Sports Grounds and Stadiums		853	1,221	1,879	2,119	2,534	2,534	2,834	2,961	3,035
5.5 - Beaches and Jetties		19	-	168	165	215	215	209	218	224
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		399	-	418	1,890	1,747	1,747	2,148	2,244	2,301
6.1 - Police Forces, Traffic and Street Parking Control		399	-	418	1,890	1,747	1,747	2,148	2,244	2,301
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		16	24	29	30	269	269	214	224	229
7.1 - Housing		-	-	-	-	219	219	174	182	186
7.2 - Informal Settlements		16	24	29	30	50	50	40	42	43
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		15,904	19,166	18,934	26,592	25,035	25,035	27,051	28,249	28,999
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		100	1,144	1,843	1,100	576	576	448	469	480
8.2 - Economic Development/Planning		4,854	5,286	5,900	7,540	9,289	9,289	9,343	9,926	10,174
8.3 - Project Management Unit		2,700	3,566	2,865	5,312	4,165	4,165	4,820	4,855	5,021
8.4 - Town Planning, Building Regulations and Enforcement		7,942	8,207	8,080	11,177	9,785	9,785	11,332	11,842	12,138
8.5 - Regional Planning and Development		167	825	101	444	401	401	435	454	466
8.6 - Development Facilitation		12	14	11	7	7	7	8	8	8
8.7 - Central City Improvement District		129	124	133	136	136	136	143	149	153
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-



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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
8.9 - Tourism		-	-	-	876	676	676	522	545	559
8.10 - Billboards		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road transport</b>		<b>46,432</b>	<b>45,730</b>	<b>49,148</b>	<b>56,225</b>	<b>57,456</b>	<b>57,456</b>	<b>63,379</b>	<b>59,424</b>	<b>60,910</b>
9.1 - Roads		36,742	34,416	37,374	39,829	41,225	41,225	45,818	41,072	42,099
9.2 - Road and Traffic Regulation		9,690	8,827	9,231	13,594	13,429	13,429	14,514	15,167	15,546
9.3 - Storm Water Management		-	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Energy sources</b>		<b>47,695</b>	<b>60,265</b>	<b>77,057</b>	<b>76,143</b>	<b>76,674</b>	<b>76,674</b>	<b>74,212</b>	<b>79,949</b>	<b>82,108</b>
10.1 - Electricity		47,695	60,265	77,057	76,143	76,674	76,674	74,212	79,949	82,108
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Waste Management</b>		<b>10,105</b>	<b>9,039</b>	<b>8,770</b>	<b>20,124</b>	<b>21,299</b>	<b>21,299</b>	<b>23,439</b>	<b>24,509</b>	<b>25,122</b>
11.1 - Solid Waste Removal		10,063	9,039	8,756	20,011	21,249	21,249	23,312	24,377	24,986
11.2 - Solid Waste Disposal (Landfill Sites)		41	-	14	113	50	50	127	133	136
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 12 - [NAME OF VOTE 12]</b>		<b>3,164</b>	<b>3,159</b>	<b>3,694</b>	<b>4,063</b>	<b>4,124</b>	<b>4,124</b>	<b>5,621</b>	<b>5,874</b>	<b>6,021</b>
12.1 - Biodiversity and Landscape		3,164	3,159	3,694	4,063	4,124	4,124	5,621	5,874	6,021
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>307,732</b>	<b>340,534</b>	<b>398,006</b>	<b>443,031</b>	<b>468,419</b>	<b>468,419</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>71,244</b>	<b>106,413</b>	<b>79,788</b>	<b>43,830</b>	<b>25,588</b>	<b>25,588</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>

## References

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	<b>1</b>										
<b>Revenue</b>											
<b>Exchange Revenue</b>											
Service charges - Electricity	2	45,958	49,864	61,164	72,341	72,341	72,341	44,543	80,899	89,250	91,481
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	10,818	11,577	12,380	14,106	14,106	14,106	8,709	14,727	15,389	15,774
Sale of Goods and Rendering of Services		2,586	7,854	11,818	9,474	9,474	9,474	2,116	1,515	1,583	1,622
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,059	1,229	919	963	1,500	1,500	973	2,016	2,106	2,159
Interest earned from Current and Non Current Assets		10,694	20,010	26,748	28,000	28,000	28,000	13,553	25,000	26,125	26,778
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		175	106	-	-	-	-	-	-	-	-
Rental from Fixed Assets		150	248	294	374	724	724	435	756	790	810
Licence and permits		9	22	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		465	2,548	1,507	1,200	1,750	1,750	1,072	1,200	1,254	1,285
<b>Non-Exchange Revenue</b>											
Property rates	2	33,913	50,660	58,321	62,237	62,237	62,237	53,838	64,975	67,899	69,596
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,202	1,002	1,584	1,310	1,310	1,310	62	1,368	1,430	1,465
Licences or permits		782	525	985	957	957	957	740	999	1,044	1,070
Transfer and subsidies - Operational		220,162	223,107	241,981	253,163	253,163	253,163	250,377	254,956	273,512	280,741
Interest		2,329	2,628	3,460	2,976	3,308	3,308	2,332	4,453	4,654	4,770
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		3,577	30,181	1,221	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contri</b>		<b>333,878</b>	<b>401,560</b>	<b>422,381</b>	<b>447,101</b>	<b>448,870</b>	<b>448,870</b>	<b>378,749</b>	<b>452,864</b>	<b>485,035</b>	<b>497,552</b>
<b>Expenditure</b>											
Employee related costs	2	107,713	116,754	133,709	152,543	152,543	152,543	95,445	168,132	175,095	179,623
Remuneration of councillors		13,798	14,325	14,564	16,388	16,388	16,388	11,481	17,207	17,981	18,431
Bulk purchases - electricity	2	36,575	45,293	52,475	57,866	57,866	57,866	40,281	64,416	61,791	63,336
Inventory consumed	8	1,424	4,371	3,835	5,118	5,634	5,634	3,210	5,907	6,631	6,797
Debt impairment	3	-	(1,919)	6,048	30,261	30,261	30,261	15,130	32,077	33,520	34,358
Depreciation and amortisation		35,256	32,437	33,728	37,856	37,856	37,856	23,320	36,240	37,870	38,817
Interest		58	325	137	3,300	3,300	3,300	0	3,050	3,187	3,267
Contracted services		52,049	62,194	85,801	79,270	90,976	90,976	53,151	89,650	88,442	90,857
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		20,430	16,941	4,388	6,261	6,261	6,261	3,130	6,637	6,935	7,109
Operational costs		39,523	43,672	62,365	54,755	66,735	66,735	51,242	62,700	51,005	52,256
Losses on disposal of Assets		732	6,080	501	-	600	600	-	600	627	643
Other Losses		176	61	456	-	-	-	(47)	-	-	-
<b>Total Expenditure</b>		<b>307,732</b>	<b>340,534</b>	<b>398,006</b>	<b>443,616</b>	<b>468,419</b>	<b>468,419</b>	<b>296,343</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit)</b>		<b>26,145</b>	<b>61,026</b>	<b>24,375</b>	<b>3,484</b>	<b>(19,550)</b>	<b>(19,550)</b>	<b>82,407</b>	<b>(33,751)</b>	<b>1,949</b>	<b>2,060</b>
Transfers and subsidies - capital (monetary)	6	45,099	45,387	55,093	39,760	45,138	45,138	19,172	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Income Tax		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>		<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>71,244</b>	<b>106,413</b>	<b>79,468</b>	<b>43,244</b>	<b>25,588</b>	<b>25,588</b>	<b>101,579</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>

KZN291 Mandeni - Table A5 Budgeted Capital Expenditure

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and council		(826)	-	1,932	5,870	11,431	11,431	1,932	30,000	36,348	37,257
Vote 2 - Finance and administration		13,868	54,368	14,562	8,557	13,616	13,616	151,940	5,941	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		9,674	21,438	772	4,457	4,107	4,107	112,125	18,841	10,019	10,273
Vote 5 - Sport and Recreation		4,074	(4,264)	5,512	10,127	13,426	13,426	9,862	7,450	3,822	3,918
Vote 6 - Public safety		-	-	-	939	852	852	-	70	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		(533)	11,028	19,023	12,191	11,215	11,215	35,055	7,478	-	-
Vote 9 - Road transport		(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	54,707	25,967	27,344
Vote 10 - Energy sources		5,328	5,903	2,154	3,752	2,178	2,178	33,944	4,439	-	-
Vote 11 - Waste Management		-	-	5,734	2,174	2,134	2,134	5,734	1,626	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,552	76,156	78,791
<b>Total Capital Expenditure - Vote</b>		30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,552	76,156	78,791
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		13,041	54,368	16,494	14,426	25,047	25,047	15,413	35,941	36,348	37,257
Executive and council		(826)	-	1,932	5,870	11,431	11,431	7,748	30,000	36,348	37,257
Finance and administration		13,868	54,368	14,562	8,557	13,616	13,616	7,665	5,941	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		13,748	17,174	6,284	15,522	18,385	18,385	4,233	26,361	13,841	14,191
Community and social services		9,674	21,438	772	4,457	4,107	4,107	1,267	9,768	10,019	10,273
Sport and recreation		4,074	(4,264)	5,512	10,127	13,426	13,426	2,910	7,450	3,822	3,918
Public safety		-	-	-	939	852	852	55	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		(1,706)	15,885	108,996	91,726	86,085	86,085	60,392	61,316	25,967	27,344
Planning and development		(533)	11,028	19,023	12,191	11,215	11,215	3,380	7,478	-	-
Road transport		(1,174)	4,857	89,974	79,535	74,871	74,871	57,012	53,838	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		5,328	5,903	7,888	5,926	4,312	4,312	2,826	6,935	-	-
Energy sources		5,328	5,903	2,154	3,752	2,178	2,178	742	4,439	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	870	-	-
Waste management		-	-	5,734	2,174	2,134	2,134	2,084	1,626	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	30,411	93,331	139,662	127,600	133,829	133,829	82,864	130,552	76,156	78,791
<b>Funded by:</b>											
National Government		5,762	12,628	51,072	33,963	38,629	38,629	23,233	39,841	38,631	40,325
Provincial Government		-	-	717	739	705	705	233	174	177	185
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	5,762	12,628	51,789	34,702	39,334	39,334	23,467	40,014	38,808	40,510
<b>Borrowing</b>	6	-	0	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		24,649	80,703	87,873	92,898	94,495	94,495	59,397	90,538	37,347	38,281
<b>Total Capital Funding</b>	7	30,411	93,331	139,662	127,600	133,829	133,829	82,864	130,552	76,156	78,791

## 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)

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - Executive and council</b>		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council									-	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive									-	-	-
1.3 - [Name of sub-vote]									-	-	-
1.4 - [Name of sub-vote]									-	-	-
1.5 - [Name of sub-vote]									-	-	-
1.6 - [Name of sub-vote]									-	-	-
1.7 - [Name of sub-vote]									-	-	-
1.8 - [Name of sub-vote]									-	-	-
1.9 - [Name of sub-vote]									-	-	-
1.10 - [Name of sub-vote]									-	-	-
<b>Vote 2 - Finance and administration</b>		-	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support									-	-	-
2.2 - Asset Management									-	-	-
2.3 - Finance									-	-	-
2.4 - Fleet Management									-	-	-
2.5 - Human Resources									-	-	-
2.6 - Information Technology									-	-	-
2.7 - Property Services									-	-	-
2.8 - Security Services									-	-	-
2.9 - Supply Chain Management									-	-	-
2.10 - Valuation Service									-	-	-
<b>Vote 3 - Internal audit</b>		-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function									-	-	-
3.2 - Risk Management									-	-	-
3.3 - [Name of sub-vote]									-	-	-
3.4 - [Name of sub-vote]									-	-	-
3.5 - [Name of sub-vote]									-	-	-
3.6 - [Name of sub-vote]									-	-	-
3.7 - [Name of sub-vote]									-	-	-
3.8 - [Name of sub-vote]									-	-	-
3.9 - [Name of sub-vote]									-	-	-
3.10 - [Name of sub-vote]									-	-	-
<b>Vote 4 - Community and social services</b>		-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]									-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums									-	-	-
4.3 - Community Halls and Facilities									-	-	-
4.4 - Libraries and Archives									-	-	-
4.5 - [Name of sub-vote]									-	-	-
4.6 - Literacy Programmes									-	-	-
4.7 - Disaster Management									-	-	-
4.8 - Animal Care and Diseases									-	-	-
4.9 - Child Care Facilities									-	-	-
4.10 - Fire Fighting and Protection									-	-	-
<b>Vote 5 - Sport and Recreation</b>		-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)									-	-	-
5.2 - [Name of sub-vote]									-	-	-
5.3 - Recreational Facilities									-	-	-
5.4 - Sports Grounds and Stadiums									-	-	-
5.5 - Beaches and Jetties									-	-	-
5.6 - [Name of sub-vote]									-	-	-
5.7 - [Name of sub-vote]									-	-	-
5.8 - [Name of sub-vote]									-	-	-
5.9 - [Name of sub-vote]									-	-	-
5.10 - [Name of sub-vote]									-	-	-
<b>Vote 6 - Public safety</b>		-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control									-	-	-
6.2 - [Name of sub-vote]									-	-	-
6.3 - Civil Defence									-	-	-
6.4 - [Name of sub-vote]									-	-	-
6.5 - [Name of sub-vote]									-	-	-
6.6 - [Name of sub-vote]									-	-	-
6.7 - [Name of sub-vote]									-	-	-
6.8 - [Name of sub-vote]									-	-	-
6.9 - [Name of sub-vote]									-	-	-
6.10 - [Name of sub-vote]									-	-	-
<b>Vote 7 - Housing</b>		-	-	-	-	-	-	-	-	-	-
7.1 - Housing									-	-	-
7.2 - Informal Settlements									-	-	-
7.3 - [Name of sub-vote]									-	-	-
7.4 - [Name of sub-vote]									-	-	-
7.5 - [Name of sub-vote]									-	-	-
7.6 - [Name of sub-vote]									-	-	-
7.7 - [Name of sub-vote]									-	-	-
7.8 - [Name of sub-vote]									-	-	-
7.9 - [Name of sub-vote]									-	-	-
7.10 - [Name of sub-vote]									-	-	-

<b>Vote 8 - Planning and Development</b>	-	-	-	-	-	-	-	-	-	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)											
8.2 - Economic Development/Planning											
8.3 - Project Management Unit											
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer											
8.5 - Regional Planning and Development											
8.6 - Development Facilitation											
8.7 - Central City Improvement District											
8.8 - [Name of sub-vote]											
8.9 - Tourism											
8.10 - Billboards											
<b>Vote 9 - Road transport</b>	-	-	-	-	-	-	-	-	-	-	-
9.1 - Roads											
9.2 - Road and Traffic Regulation											
9.3 - Storm Water Management											
9.4 - [Name of sub-vote]											
9.5 - [Name of sub-vote]											
9.6 - [Name of sub-vote]											
9.7 - [Name of sub-vote]											
9.8 - [Name of sub-vote]											
9.9 - [Name of sub-vote]											
9.10 - [Name of sub-vote]											
<b>Vote 10 - Energy sources</b>	-	-	-	-	-	-	-	-	-	-	-
10.1 - Electricity											
10.2 - Street Lighting and Signal Systems											
10.3 - [Name of sub-vote]											
10.4 - [Name of sub-vote]											
10.5 - [Name of sub-vote]											
10.6 - [Name of sub-vote]											
10.7 - [Name of sub-vote]											
10.8 - [Name of sub-vote]											
10.9 - [Name of sub-vote]											
10.10 - [Name of sub-vote]											
<b>Vote 11 - Waste Management</b>	-	-	-	-	-	-	-	-	-	-	-
11.1 - Solid Waste Removal											
11.2 - Solid Waste Disposal (Landfill Sites)											
11.3 - Street Cleaning											
11.4 - [Name of sub-vote]											
11.5 - [Name of sub-vote]											
11.6 - [Name of sub-vote]											
11.7 - [Name of sub-vote]											
11.8 - [Name of sub-vote]											
11.9 - [Name of sub-vote]											
11.10 - [Name of sub-vote]											
<b>Vote 12 - [NAME OF VOTE 12]</b>	-	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape											
12.2 - [Name of sub-vote]											
12.3 - [Name of sub-vote]											
12.4 - [Name of sub-vote]											
12.5 - [Name of sub-vote]											
12.6 - [Name of sub-vote]											
12.7 - [Name of sub-vote]											
12.8 - [Name of sub-vote]											
12.9 - [Name of sub-vote]											
12.10 - [Name of sub-vote]											
<b>Vote 13 - [NAME OF VOTE 13]</b>	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]											
13.2 - [Name of sub-vote]											
13.3 - [Name of sub-vote]											
13.4 - [Name of sub-vote]											
13.5 - [Name of sub-vote]											
13.6 - [Name of sub-vote]											
13.7 - [Name of sub-vote]											
13.8 - [Name of sub-vote]											
13.9 - [Name of sub-vote]											
13.10 - [Name of sub-vote]											
<b>Vote 14 - [NAME OF VOTE 14]</b>	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]											
14.2 - [Name of sub-vote]											
14.3 - [Name of sub-vote]											
14.4 - [Name of sub-vote]											
14.5 - [Name of sub-vote]											
14.6 - [Name of sub-vote]											
14.7 - [Name of sub-vote]											
14.8 - [Name of sub-vote]											
14.9 - [Name of sub-vote]											
14.10 - [Name of sub-vote]											
<b>Vote 15 - [NAME OF VOTE 15]</b>	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]											
15.2 - [Name of sub-vote]											
15.3 - [Name of sub-vote]											
15.4 - [Name of sub-vote]											
15.5 - [Name of sub-vote]											
15.6 - [Name of sub-vote]											
15.7 - [Name of sub-vote]											
15.8 - [Name of sub-vote]											
15.9 - [Name of sub-vote]											
15.10 - [Name of sub-vote]											
<b>Capital multi-year expenditure sub-total</b>	-	-	-	-	-	-	-	-	-	-	-

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
2										
Vote 1 - Executive and council	(826)	-	1,932	5,870	11,431	11,431	1,932	30,000	36,348	37,257
1.1 - Mayor and Council	(826)	-	209	1,522	2,736	2,736	209	870	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer	-	-	1,723	4,348	8,696	8,696	1,723	29,130	36,348	37,257
1.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration	13,868	54,368	14,562	8,557	13,616	13,616	151,940	5,941	-	-
2.1 - Administrative and Corporate Support	-	-	2,863	522	609	609	2,863	522	-	-
2.2 - Asset Management	13,868	21,490	(3,993)	-	-	-	80,301	-	-	-
2.3 - Finance	-	-	3,275	1,913	2,390	2,390	3,275	1,391	-	-
2.4 - Fleet Management	-	770	11,268	4,913	8,826	8,826	12,354	2,632	-	-
2.5 - Human Resources	-	-	-	-	-	-	-	-	-	-
2.6 - Information Technology	-	-	1,149	1,087	1,722	1,722	1,149	1,396	-	-
2.7 - Property Services	-	32,108	-	-	-	-	51,998	-	-	-
2.8 - Security Services	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management	-	-	-	122	70	70	-	-	-	-
2.10 - Valuation Service	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function	-	-	-	-	-	-	-	-	-	-
3.2 - Risk Management	-	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services	9,674	21,438	772	4,457	4,107	4,107	112,125	18,841	10,019	10,273
4.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities	8,085	21,575	56	3,287	3,018	3,018	104,022	9,548	9,842	10,088
4.4 - Libraries and Archives	1,589	(137)	717	1,157	1,089	1,089	8,103	174	177	185
4.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-
4.7 - Disaster Management	-	-	-	13	-	-	-	45	-	-
4.8 - Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities	-	-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection	-	-	-	-	-	-	-	9,074	-	-
Vote 5 - Sport and Recreation	4,074	(4,264)	5,512	10,127	13,426	13,426	9,862	7,450	3,822	3,918
5.1 - Community Parks (including Nurseries)	-	-	1,387	826	532	532	1,387	104	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities	-	-	311	-	-	-	311	983	-	-
5.4 - Sports Grounds and Stadiums	4,074	(4,870)	3,468	8,927	12,641	12,641	7,212	5,575	3,180	3,260
5.5 - Beaches and Jetties	-	606	346	374	252	252	951	788	642	658
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety	-	-	-	939	852	852	-	70	-	-
6.1 - Police Forces, Traffic and Street Parking Control	-	-	-	504	417	417	-	70	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.3 - Civil Defence	-	-	-	435	435	435	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	(533)	11,028	19,023	12,191	11,215	11,215	35,055	7,478	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	294	-	-	2,609	870	870	294	4,348	-	-
8.2 - Economic Development/Planning	-	1,207	3,256	3,217	5,354	5,354	4,463	2,609	-	-
8.3 - Project Management Unit	(827)	9,821	15,767	6,104	4,730	4,730	30,298	522	-	-
8.4 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	-	261	261	261	-	-	-	-

Vote 9 - Road transport	(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	54,707	25,967	27,344
9.1 - Roads	(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	53,838	25,967	27,344
9.2 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-
9.3 - Storm Water Management	-	-	-	-	-	-	-	870	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources	5,328	5,903	2,154	3,752	2,178	2,178	33,944	4,439	-	-
10.1 - Electricity	5,328	621	1,931	2,887	1,487	1,487	28,439	4,439	-	-
10.2 - Street Lighting and Signal Systems	-	5,283	223	865	691	691	5,505	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	-	5,734	2,174	2,134	2,134	5,734	1,626	-	-
11.1 - Solid Waste Removal	-	-	5,734	2,174	2,134	2,134	5,734	1,626	-	-
11.2 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,552	76,156	78,791
Total Capital Expenditure	30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,552	76,156	78,791







KZN291 Mandeni - Table A6 Budgeted Financial Position

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
ASSETS											
Current assets											
Cash and cash equivalents		208,167	254,613	208,837	78,954	92,208	92,208	231,878	10,955	154,100	158,696
Trade and other receivables from exchange transactions	1	50,984	53,837	57,057	33,169	32,945	32,945	44,421	42,086	29,338	30,071
Receivables from non-exchange transactions	1	(81,782)	(2,266)	13,127	36,042	58,081	58,081	34,554	44,833	26,813	27,484
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	46,807	42,752	42,734	38,984	41,490	41,490	42,988	41,713	36,726	37,644
VAT		4,687	5,511	7,677	53,465	42,927	42,927	6,431	37,945	26,786	27,596
Other current assets		225	225	225	-	-	-	225	-	-	-
Total current assets		229,089	354,670	329,657	240,614	267,652	267,652	360,497	177,533	273,762	281,491
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		42,164	40,529	41,913,000.00	60,544	41,913	41,913	41,913	41,913	43,799	44,894
Property, plant and equipment	3	484,788	561,888	669,291	631,390	765,028	765,028	728,890	761,459	735,453	754,571
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		477	331	2,372	298	2,008	2,008	2,317	1,928	2,015	2,066
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		527,428	602,748	713,576	692,232	808,949	808,949	773,120	805,301	781,267	801,531
TOTAL ASSETS		756,518	957,417	1,043,233	932,846	1,076,601	1,076,601	1,133,617	982,833	1,055,030	1,083,022
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		5,760	4,762	6,043	-	-	-	5,673	-	-	-
Consumer deposits		277	216	170	216	162	162	171	162	169	173
Trade and other payables from exchange transactions	4	28,605	41,741	54,641	23,220	48,056	48,056	26,547	41,868	42,507	44,282
Trade and other payables from non-exchange transactions	5	8,705	25,789	9,028	8,284	5,436	5,436	25,825	2,058	61	62
Provision		3,576	3,815	4,572	8,677	8,908	8,908	4,572	17,196	17,970	18,419
VAT		2,898	1,969	6,698	14,759	21,570	21,570	7,170	21,674	23,054	23,631
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		49,822	78,293	81,153	55,157	84,132	84,132	69,957	82,959	83,762	86,567
Non current liabilities											
Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
Provision	7	(8,233)	(8,040)	(4,699)	(2,777)	-	-	(4,699)	-	1,160	1,833
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		17,537	17,730	21,070	22,993	25,770	25,770	21,070	25,770	25,770	25,770
Total non current liabilities		9,304	9,690	16,371	20,216	25,770	25,770	16,371	25,770	26,929	27,603
TOTAL LIABILITIES		59,126	87,983	97,524	75,373	109,901	109,901	86,328	108,729	110,691	114,170
NET ASSETS		697,391	869,434	945,709	857,473	966,699	966,699	1,047,288	874,105	944,339	968,852
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	486,486	658,722	738,338	852,024	964,566	964,566	839,917	867,234	942,109	966,566
Reserves and funds	9	202,672	202,672	202,672	2,086	2,133	2,133	202,672	2,133	2,229	2,285
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	689,158	861,394	941,010	854,111	966,699	966,699	1,042,589	869,367	944,339	968,851
References		8,233	8,040	4,699	3,362			4,699	4,738	0	

1. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions  
2. Include completed low cost housing to be transferred to beneficiaries within 12 months detail provided in Table SA3  
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3  
4. Detail breakdown in Table SA3.  
5. Detail breakdown in Table SA3.

Store Type	Classification	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	-	553	804	804	612	781	816	836
	Acquisitions - Consumables Standard Rated	-	-	-	476	476	476	-	2,375	-	-
	Adjustments - Consumables Standard Rated	567	572	572	(1,164)	(2,338)	(2,338)	-	(740)	(870)	(891)
	Issues - Consumables Standard Rated	-	-	39	-	-	-	-	-	-	-
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		567	572	612	(136)	(1,058)	(1,058)	612	2,416	(54)	(55)
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	-	-	-	-	364	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		-	-	-	-	-	-	-	364	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	121	186	186	378	181	189	193
	Acquisitions - Finished Goods	459	571	2,305	3,915	3,915	3,915	701	3,390	-	-
	Adjustments - Finished Goods	(218)	(429)	(1,926)	(3,955)	(3,297)	(3,297)	(448)	(5,167)	(5,762)	(5,906)
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		240	141	378	81	804	804	632	(1,596)	(5,573)	(5,712)
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	-	39,038	41,744	41,744	41,744	40,529	42,353	43,411
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	46,000	42,038	41,744	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		46,000	42,038	41,744	39,038	41,744	41,744	41,744	40,529	42,353	43,411
Materials and Supplies	Opening balance - Materials and Supplies	-	-	-	121	186	186	378	181	189	193
	Acquisitions - Materials and Supplies	459	571	2,305	3,915	3,915	3,915	701	3,390	-	-
	Adjustments - Materials and Supplies	(218)	(429)	(1,926)	(3,955)	(3,297)	(3,297)	(448)	(5,167)	(5,762)	(5,906)
	Issues - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		240	141	378	81	804	804	632	(1,596)	(5,573)	(5,712)
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption/Billed Metered	-	-	-	-	-	-	-	-	-	-

KZN291 Mandeni - Table A7 Budgeted Cash Flows

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,828	69,474	74,861	31,118	31,118	31,118	66,828	50,031	67,899	69,596
Service charges		1,669	1,669	51,669	75,777	75,777	75,777	–	97,903	120,064	123,066
Other revenue		69,618	21,758	21,839	4,674	24,811	24,811	26	26,742	37,047	38,164
Transfers and Subsidies - Operational	1	545,726	870,424	1,547,875	262,390	262,390	262,390	318,991	254,956	264,410	271,220
Transfers and Subsidies - Capital	1	96,109	153,649	218,409	39,760	45,138	45,138	38,533	46,017	44,629	46,586
Interest		–	–	–	–	–	–	–	25,323	32,885	33,707
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(15,498)	22,044	463,749	(539,126)	(580,362)	(580,362)	(335,170)	(434,541)	(416,326)	(427,094)
Interest		–	–	–	(3,300)	(3,300)	(3,300)	–	(3,050)	(3,187)	(3,267)
Transfers and Subsidies	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		699,451	1,139,018	2,378,402	(128,705)	(144,428)	(144,428)	89,207	63,382	147,420	151,979
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets		–	–	–	(146,740)	(153,901)	(153,901)	–	(144,635)	(85,509)	(87,776)
NET CASH FROM/(USED) INVESTING ACTIVITIES		–	–	–	(146,740)	(153,901)	(153,901)	–	(144,635)	(85,509)	(87,776)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing		–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits		–	–	–	–	–	–	–	–	–	–
Payments											
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES		–	–	–	–	–	–	–	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	80,000	82,988	(132,013)	183,424	208,808	208,808	230,217	92,208	10,955	72,867
Cash/cash equivalents at the year end:	2	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	319,425	10,955	72,867	137,070

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

Total receipts	714,948	1,116,974	1,914,653	413,720	439,235	439,235	424,377	500,973	566,934	582,341
Total payments	(15,498)	22,044	463,749	(689,165)	(737,564)	(737,564)	(335,170)	(582,226)	(505,023)	(518,137)
	699,451	1,139,018	2,378,402	(275,445)	(298,329)	(298,329)	89,207	(81,253)	61,912	64,203

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	319,425	10,955	72,867	137,070
Other current investments > 90 days		(571,284)	(967,392)	(2,037,552)	170,975	181,730	181,730	(87,546)	-	81,233	21,626
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		208,167	254,613	208,837	78,954	92,208	92,208	231,878	10,955	154,100	158,696
Application of cash and investments											
Unspent conditional transfers		8,705	25,789	9,028	8,284	5,436	5,436	25,825	2,058	61	62
Unspent borrowing											
Statutory requirements	2	(1,789)	(3,542)	(1,789)	(3,542)	(1,789)	(3,542)	(1,789)	(3,542)	(1,789)	(3,542)
Other working capital requirements	3	13,919	10,396	6,097	(14,205)	2,755	2,755	(855)	(47,371)	(26,723)	(26,737)
Other provisions		3,576	3,815	3,576	3,815	3,576	3,815	3,576	3,815	3,576	3,815
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)	(50,941)
Total Application of cash and investments:		(26,530)	(14,483)	(34,028)	(56,589)	(40,963)	(42,477)	(24,184)	(95,981)	(75,816)	(77,343)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to		234,697	269,095	242,865	135,543	133,171	134,685	256,063	106,936	229,916	236,039
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to		234,697	269,095	242,865	135,543	133,171	134,685	256,063	106,936	229,916	236,039

References

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

Other working capital requirements

Debtors	14,686	31,345	48,544	37,425	45,301	45,301	27,402	89,239	69,230	71,019
Creditors due	28,605	41,741	54,641	23,220	48,056	48,056	26,547	41,868	42,507	44,282
Total	(13,919)	(10,396)	(6,097)	14,205	(2,755)	(2,755)	855	47,371	26,723	26,737

Debtors collection assumptions

Balance outstanding - debtors	58,173	134,850	154,831	168,739	174,429	174,429	163,875	86,920	56,151	57,555
Estimate of debtors collection rate	25.2%	23.2%	31.4%	22.2%	26.0%	26.0%	16.7%	102.7%	123.3%	123.4%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments										
Housing Development Fund	50,941	50,941	50,941	2,086	2,133	2,133	50,941	2,133	2,229	2,285
Capital replacement										
Self-insurance										
Compensation for Occupational Injuries and Diseases										
Employee Benefit reserve										
Non-current Provisions reserve										
Valuation roll reserve										
Investment in associate account										
Capitalisation										
6	50,941	50,941	50,941	2,086	2,133	2,133	50,941	2,133	2,229	2,285

Note:

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

KZN291 Mandeni - Table A9 Asset Management

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	42,598	74,579	126,946	52,027	58,683	58,683	68,020	50,777	52,051
Roads Infrastructure		6,283	7,661	7,886	9,739	5,633	5,633	6,090	1,230	1,261
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	127	1,849	2,713	1,055	1,055	870	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	70	36	36	-	-	-
Solid Waste Infrastructure		-	-	1,500	1,739	1,560	1,560	1,626	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	217	96	96	174	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		6,283	7,788	11,236	14,478	8,379	8,379	8,760	1,230	1,261
Community Facilities		7,811	11,048	23,398	6,870	9,974	9,974	12,766	9,387	9,622
Sport and Recreation Facilities		8,614	3,744	7,212	8,927	12,641	12,641	3,307	3,180	3,260
Community Assets		16,425	14,792	30,610	15,796	22,615	22,615	16,072	12,568	12,882
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	1,723	5,652	10,082	10,082	30,957	36,802	37,722
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	1,723	5,652	10,082	10,082	30,957	36,802	37,722
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	2,124	-	-	-	-	-	-
Intangible Assets		-	-	2,124	-	-	-	-	-	-
Computer Equipment		-	-	1,030	957	992	992	1,526	132	139
Furniture and Office Equipment		19,890	51,998	52,559	1,739	1,687	1,687	765	45	47
Machinery and Equipment		-	-	8,676	3,039	3,116	3,116	9,940	-	-
Transport Assets		-	-	18,989	10,365	11,812	11,812	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	197,313	226,672	231,818	29,348	28,034	28,034	8,787	-	-
Roads Infrastructure		67,072	66,178	74,697	26,304	26,730	26,730	3,913	-	-
Storm water Infrastructure		-	-	410	-	-	-	-	-	-
Electrical Infrastructure		22,312	22,805	23,015	435	435	435	526	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		89,384	88,983	98,122	26,739	27,165	27,165	4,439	-	-
Community Facilities		42,665	53,395	53,395	2,609	870	870	4,348	-	-
Sport and Recreation Facilities		2,459	-	-	-	-	-	-	-	-
Community Assets		45,124	53,395	53,395	2,609	870	870	4,348	-	-
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		6,549	7,116	6,257	-	-	-	-	-	-
Furniture and Office Equipment		7,894	8,121	7,915	-	-	-	-	-	-
Machinery and Equipment		20,819	21,441	20,245	-	-	-	-	-	-
Transport Assets		27,543	47,616	45,884	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets</b>	6	62,957	94,948	177,097	46,225	47,112	47,112	53,745	25,378	26,740
Roads Infrastructure		17,083	21,457	81,081	38,882	38,334	38,334	44,704	24,736	26,082
Storm water Infrastructure		-	-	5,128	-	-	-	-	-	-
Electrical Infrastructure		3,575	8,858	9,080	430	430	430	2,696	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>20,658</b>	<b>30,314</b>	<b>95,290</b>	<b>39,312</b>	<b>38,764</b>	<b>38,764</b>	<b>47,399</b>	<b>24,736</b>	<b>26,082</b>
Community Facilities		1,051	6,168	12,369	174	-	-	-	-	-
Sport and Recreation Facilities		40,933	57,380	56,646	-	-	-	3,714	642	658
<b>Community Assets</b>		<b>41,983</b>	<b>63,548</b>	<b>69,015</b>	<b>174</b>	<b>-</b>	<b>-</b>	<b>3,714</b>	<b>642</b>	<b>658</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		316	1,086	12,354	6,087	7,130	7,130	2,632	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>316</b>	<b>1,086</b>	<b>12,354</b>	<b>6,087</b>	<b>7,130</b>	<b>7,130</b>	<b>2,632</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	439	652	1,217	1,217	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Expenditure</b>	4	<b>302,868</b>	<b>396,199</b>	<b>535,861</b>	<b>127,600</b>	<b>133,829</b>	<b>133,829</b>	<b>130,552</b>	<b>76,156</b>	<b>78,791</b>
Roads Infrastructure		90,439	95,295	163,665	74,926	70,697	70,697	54,707	25,967	27,344
Storm water Infrastructure		-	-	5,538	-	-	-	-	-	-
Electrical Infrastructure		25,887	31,790	33,944	3,578	1,920	1,920	4,092	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	70	36	36	-	-	-
Solid Waste Infrastructure		-	-	1,500	1,739	1,560	1,560	1,626	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	217	96	96	174	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>116,325</b>	<b>127,086</b>	<b>204,647</b>	<b>80,530</b>	<b>74,308</b>	<b>74,308</b>	<b>60,598</b>	<b>25,967</b>	<b>27,344</b>
Community Facilities		51,526	70,611	89,162	9,652	10,843	10,843	17,114	9,387	9,622
Sport and Recreation Facilities		52,006	61,124	63,857	8,927	12,641	12,641	7,021	3,822	3,918
<b>Community Assets</b>		<b>103,532</b>	<b>131,735</b>	<b>153,019</b>	<b>18,579</b>	<b>23,485</b>	<b>23,485</b>	<b>24,135</b>	<b>13,210</b>	<b>13,540</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		316	1,086	14,077	11,739	17,212	17,212	33,588	36,802	37,722
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>316</b>	<b>1,086</b>	<b>14,077</b>	<b>11,739</b>	<b>17,212</b>	<b>17,212</b>	<b>33,588</b>	<b>36,802</b>	<b>37,722</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	2,124	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>2,124</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		6,549	7,116	7,726	1,609	2,209	2,209	1,526	132	139
Furniture and Office Equipment		27,784	60,119	60,474	1,739	1,687	1,687	765	45	47
Machinery and Equipment		20,819	21,441	28,921	3,039	3,116	3,116	9,940	-	-
Transport Assets		27,543	47,616	64,873	10,365	11,812	11,812	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		<b>302,868</b>	<b>396,199</b>	<b>535,861</b>	<b>127,600</b>	<b>133,829</b>	<b>133,829</b>	<b>130,552</b>	<b>76,156</b>	<b>78,791</b>

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	527,428	602,748	713,576	692,232	808,949	808,949	805,301	781,267	801,531
Roads Infrastructure		(78,780)	(86,651)	(27,487)	346,021	365,917	365,917	339,910	324,004	332,832
Storm water Infrastructure		374,888	379,265	373,249	2,809	43,635	43,635	40,587	42,413	43,474
Electrical Infrastructure		20,256	25,082	26,139	4,918	14,629	14,629	17,615	14,132	14,485
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	70	36	36	-	-	-
Solid Waste Infrastructure		-	-	1,590	2,174	2,134	2,134	3,760	2,230	2,286
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>316,364</b>	<b>317,697</b>	<b>373,491</b>	<b>355,991</b>	<b>426,352</b>	<b>426,352</b>	<b>401,872</b>	<b>382,780</b>	<b>393,077</b>
<b>Community Assets</b>		<b>81,811</b>	<b>107,039</b>	<b>124,569</b>	<b>114,704</b>	<b>112,590</b>	<b>112,590</b>	<b>114,225</b>	<b>107,354</b>	<b>110,038</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Investment properties</b>		<b>42,164</b>	<b>40,529</b>	<b>41,913</b>	<b>60,544</b>	<b>41,913</b>	<b>41,913</b>	<b>41,913</b>	<b>43,799</b>	<b>44,894</b>
<b>Other Assets</b>		<b>27,063</b>	<b>26,748</b>	<b>38,813</b>	<b>52,394</b>	<b>83,886</b>	<b>83,886</b>	<b>99,440</b>	<b>107,071</b>	<b>109,748</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Intangible Assets</b>		<b>477</b>	<b>331</b>	<b>2,372</b>	<b>298</b>	<b>2,008</b>	<b>2,008</b>	<b>1,928</b>	<b>2,015</b>	<b>2,066</b>
<b>Computer Equipment</b>		<b>3,937</b>	<b>3,938</b>	<b>4,448</b>	<b>12,770</b>	<b>5,216</b>	<b>5,216</b>	<b>6,016</b>	<b>4,778</b>	<b>4,901</b>
<b>Furniture and Office Equipment</b>		<b>4,705</b>	<b>4,415</b>	<b>4,476</b>	<b>14,412</b>	<b>4,929</b>	<b>4,929</b>	<b>5,121</b>	<b>4,643</b>	<b>4,759</b>
<b>Machinery and Equipment</b>		<b>15,427</b>	<b>16,573</b>	<b>26,550</b>	<b>8,907</b>	<b>26,516</b>	<b>26,516</b>	<b>33,869</b>	<b>24,824</b>	<b>25,445</b>
<b>Transport Assets</b>		<b>15,591</b>	<b>33,480</b>	<b>44,946</b>	<b>38,230</b>	<b>53,540</b>	<b>53,540</b>	<b>48,917</b>	<b>49,664</b>	<b>50,906</b>
<b>Land</b>		<b>19,890</b>	<b>51,998</b>	<b>51,998</b>	<b>33,983</b>	<b>51,998</b>	<b>51,998</b>	<b>51,998</b>	<b>54,338</b>	<b>55,697</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>527,428</b>	<b>602,748</b>	<b>713,576</b>	<b>692,232</b>	<b>808,949</b>	<b>808,949</b>	<b>805,301</b>	<b>781,267</b>	<b>801,531</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>47,943</b>	<b>48,739</b>	<b>52,975</b>	<b>65,204</b>	<b>67,052</b>	<b>67,052</b>	<b>71,712</b>	<b>61,763</b>	<b>63,307</b>
<b>Depreciation</b>	7	29,623	30,063	31,489	37,856	37,856	37,856	36,240	37,870	38,817
<b>Repairs and Maintenance by Asset Class</b>	3	<b>18,320</b>	<b>18,677</b>	<b>21,486</b>	<b>27,348</b>	<b>29,196</b>	<b>29,196</b>	<b>35,473</b>	<b>23,893</b>	<b>24,490</b>
Roads Infrastructure		4,612	7,600	6,397	8,548	8,548	8,548	8,426	5,625	5,765
Storm water Infrastructure		506	627	1,017	2,870	2,870	2,870	3,913	454	466
Electrical Infrastructure		2,271	1,196	2,518	3,000	2,565	2,565	3,148	3,289	3,372
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,632	3,059	3,421	3,391	4,696	4,696	5,565	5,816	5,961
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		3,002	1,046	972	696	696	696	750	784	803
<b>Infrastructure</b>		<b>13,024</b>	<b>13,528</b>	<b>14,325</b>	<b>18,504</b>	<b>19,374</b>	<b>19,374</b>	<b>21,802</b>	<b>15,968</b>	<b>16,367</b>
Community Facilities		169	52	207	174	43	43	363	379	389
Sport and Recreation Facilities		853	1,036	1,635	1,974	2,154	2,154	2,522	2,635	2,701
<b>Community Assets</b>		<b>1,022</b>	<b>1,089</b>	<b>1,843</b>	<b>2,148</b>	<b>2,197</b>	<b>2,197</b>	<b>2,885</b>	<b>3,015</b>	<b>3,090</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		139	91	30	-	-	-	348	363	373
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>139</b>	<b>91</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>363</b>	<b>373</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Computer Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>348</b>	<b>193</b>	<b>193</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Furniture and Office Equipment</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Machinery and Equipment</b>		<b>4,135</b>	<b>3,970</b>	<b>5,289</b>	<b>6,348</b>	<b>7,432</b>	<b>7,432</b>	<b>10,438</b>	<b>4,547</b>	<b>4,660</b>
<b>Transport Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Land</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Zoo's, Marine and Non-biological Animals</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>47,943</b>	<b>48,739</b>	<b>52,975</b>	<b>65,204</b>	<b>67,052</b>	<b>67,052</b>	<b>71,712</b>	<b>61,763</b>	<b>63,307</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		85.9%	81.2%	76.3%	59.2%	56.2%	56.2%	47.9%	33.3%	33.9%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		878.6%	1069.8%	1298.6%	199.6%	198.5%	198.5%	172.6%	67.0%	68.9%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		3.5%	3.1%	3.0%	4.0%	3.6%	3.6%	4.4%	3.1%	3.1%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Property</b>		52.9%	56.5%	60.5%	14.9%	12.9%	12.9%	12.2%	6.3%	6.4%

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	12,825
Piped water inside yard (but not in dwelling)		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	14,243
Using public tap (at least min.service level)	2	–	–	–	–	–	–	–	–	–
Other water supply (at least min.service level)	4	18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	22,760
<i>Minimum Service Level and Above sub-total</i>		40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	49,828
Using public tap (< min.service level)	3	–	–	–	–	–	–	–	–	–
Other water supply (< min.service level)	4	–	–	–	–	–	–	–	–	–
No water supply		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	49,828
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		12,060	12,807	12,807	12,807	12,807	14,088	14,088	14,088	14,088
Flush toilet (with septic tank)		–	–	–	–	–	–	–	–	–
Chemical toilet		9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	10,693
Pit toilet (ventilated)		16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	18,895
Other toilet provisions (> min.service level)		2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	3,350
<i>Minimum Service Level and Above sub-total</i>		40,255	42,751	42,751	42,751	42,751	47,026	47,026	47,026	47,026
Bucket toilet		472	300	300	300	300	150	–	–	–
Other toilet provisions (< min.service level)		–	–	–	–	–	–	–	–	–
No toilet provisions		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		472	300	300	300	300	150	–	–	–
<b>Total number of households</b>	5	40,727	43,051	43,051	43,051	43,051	47,176	47,026	47,026	47,026
<b>Energy:</b>										
Electricity (at least min.service level)		–	–	–	–	–	–	–	–	–
Electricity - prepaid (min.service level)		–	–	–	–	–	–	–	–	–
<i>Minimum Service Level and Above sub-total</i>		–	–	–	–	–	–	–	–	–
Electricity (< min.service level)		389	389	389	449	449	449	449	449	449
Electricity - prepaid (< min. service level)		574	629	629	645	645	645	645	645	645
Other energy sources		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		963	1,018	1,018	1,094	1,094	1,094	1,094	1,094	1,094
<b>Total number of households</b>	5	963	1,018	1,018	1,094	1,094	1,094	1,094	1,094	1,094
<b>Refuse:</b>										
Removed at least once a week		–	4,601	4,601	4,695	4,695	4,695	4,695	4,695	4,695
<i>Minimum Service Level and Above sub-total</i>		–	4,601	4,601	4,695	4,695	4,695	4,695	4,695	4,695
Removed less frequently than once a week		–	–	–	–	–	–	–	–	–
Using communal refuse dump		–	–	–	–	–	–	–	–	–
Using own refuse dump		–	–	–	–	–	–	–	–	–
Other rubbish disposal		–	–	–	–	–	–	–	–	–
No rubbish disposal		–	–	–	–	–	–	–	–	–
<i>Below Minimum Service Level sub-total</i>		–	–	–	–	–	–	–	–	–
<b>Total number of households</b>	5	–	4,601	4,601	4,695	4,695	4,695	4,695	4,695	4,695
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free minimum level service)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per household per month)		1,876	1,876	1,876	1,573	1,573	1,573	1,600	1,600	1,600
Refuse (removed at least once a week)		36,054	36,054	31,921	32,001	32,001	32,001	32,300	32,300	32,300
Informal Settlements		–	–	–	–	–	–	–	–	–
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–
Sanitation (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–
Electricity/other energy (50kwh per indigent household per month)		–	–	–	–	–	–	–	–	–
Refuse (removed once a week for indigent households)		–	–	–	–	–	–	–	–	–
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>		–	–	–	–	–	–	–	–	–
<b>Total cost of FBS provided</b>	8	–	–	–	–	–	–	–	–	–
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		–	–	–	–	–	–	–	–	–
Water (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (kilolitres per household per month)		–	–	–	–	–	–	–	–	–
Sanitation (Rand per household per month)		–	–	–	–	–	–	–	–	–
Electricity (kwh per household per month)		–	–	–	–	–	–	–	–	–
Refuse (average litres per week)		–	–	–	–	–	–	–	–	–
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)		–	–	–	–	–	–	–	–	–
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		(6,725)	1,599	(34,079)	(13,409)	(13,409)	(13,409)	(13,999)	(14,629)	(14,995)
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)		–	–	–	(944)	(944)	(944)	(986)	(1,030)	(1,056)
Municipal Housing - rental rebates		–	–	–	–	–	–	–	–	–
Housing - top structure subsidies		–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–
<b>Total revenue cost of subsidised services provided</b>	6	(6,725)	1,599	(34,079)	(14,354)	(14,354)	(14,354)	(14,985)	(15,659)	(16,051)

## References

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>											
<b>REVENUE ITEMS:</b>											
<b>Non-exchange revenue by source</b>											
<b>Exchange Revenue</b>	6										
Total Property Rates		40,638	49,061	92,400	75,646	75,646	75,646	83,797	78,974	82,528	84,591
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(6,725)	1,599	(34,079)	(13,409)	(13,409)	(13,409)	(29,960)	(13,999)	(14,629)	(14,995)
Net Property Rates		33,913	50,660	58,321	62,237	62,237	62,237	53,838	64,975	67,899	69,596
<b>Exchange revenue service charges</b>											
<b>Service charges - Electricity</b>	6										
Total Service charges - Electricity		45,958	49,864	61,164	72,341	72,341	72,341	44,543	80,899	89,250	91,481
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		45,958	49,864	61,164	72,341	72,341	72,341	44,543	80,899	89,250	91,481
<b>Service charges - Water</b>	6										
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>											
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>	6										
Total refuse removal revenue		10,818	11,577	12,380	15,050	15,050	15,050	8,709	15,713	16,420	16,830
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	(944)	(944)	(944)	-	(986)	(1,030)	(1,056)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		10,818	11,577	12,380	14,106	14,106	14,106	8,709	14,727	15,389	15,774
<b>EXPENDITURE ITEMS:</b>											
<b>Employee related costs</b>											
Basic Salaries and Wages	2	76,633	79,165	87,283	100,007	99,099	99,099	66,027	111,193	115,622	118,662
Pension and UIF Contributions		11,179	12,304	13,567	15,949	16,141	16,141	10,316	17,185	17,959	18,408
Medical Aid Contributions		5,273	5,426	6,495	6,222	6,947	6,947	5,165	7,425	7,732	7,925
Overtime		1,826	2,388	3,361	2,469	2,996	2,996	2,440	3,191	3,334	3,418
Performance Bonus		5,152	6,661	6,980	7,012	5,743	5,743	4,543	6,116	6,391	6,551
Motor Vehicle Allowance		4,800	5,318	5,466	6,366	6,664	6,664	3,775	7,082	7,400	7,585
Cellphone Allowance		638	712	889	799	1,052	1,052	723	1,117	1,167	1,196
Housing Allowances		553	561	430	640	658	658	341	701	732	751
Other benefits and allowances		1,042	829	1,331	1,172	1,427	1,427	1,613	1,538	1,607	1,647
Payments in lieu of leave		585	2,636	3,462	2,718	2,627	2,627	187	2,798	2,924	2,997
Long service awards		832	962	355	1,407	1,407	1,407	315	1,498	1,566	1,605
Post-retirement benefit obligations	4	(799)	(208)	4,090	7,782	7,782	7,782	-	8,288	8,661	8,878
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>	5	107,713	116,754	133,709	152,543	152,543	152,543	95,445	168,132	175,095	179,623
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
<b>Total Employee related costs</b>	1	107,713	116,754	133,709	152,543	152,543	152,543	95,445	168,132	175,095	179,623

<b>Depreciation and amortisation</b>										
Depreciation of Property, Plant & Equipment	31,616	29,987	31,406	37,492	37,492	37,492	23,265	36,160	37,787	38,732
Lease amortisation	110	75	83	364	364	364	55	79	83	85
Capital asset impairment	3,530	2,374	2,239	–	–	–	–	–	–	–
<b>Total Depreciation and amortisation</b>	<b>35,256</b>	<b>32,437</b>	<b>33,728</b>	<b>37,856</b>	<b>37,856</b>	<b>37,856</b>	<b>23,320</b>	<b>36,240</b>	<b>37,870</b>	<b>38,817</b>
<b>Bulk purchases - electricity</b>										
Electricity bulk purchases	36,575	45,293	52,475	57,866	57,866	57,866	40,281	64,416	61,791	63,336
<b>Total bulk purchases</b>	<b>36,575</b>	<b>45,293</b>	<b>52,475</b>	<b>57,866</b>	<b>57,866</b>	<b>57,866</b>	<b>40,281</b>	<b>64,416</b>	<b>61,791</b>	<b>63,336</b>
<b>Transfers and grants</b>										
Cash transfers and grants	–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants	–	–	–	–	–	–	–	–	–	–
<b>Total transfers and grants</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Contracted Services</b>										
Outsourced Services	23,358	25,754	31,895	29,811	38,997	38,997	24,087	36,416	38,054	39,006
Consultants and Professional Services	7,213	7,408	6,954	6,303	6,395	6,395	4,191	5,999	6,282	6,482
Contractors	21,478	29,033	46,951	43,156	45,585	45,585	24,873	47,235	44,106	45,369
<b>Total contracted services</b>	<b>52,049</b>	<b>62,194</b>	<b>85,801</b>	<b>79,270</b>	<b>90,976</b>	<b>90,976</b>	<b>53,151</b>	<b>89,650</b>	<b>88,442</b>	<b>90,857</b>
<b>Operational Costs</b>										
Collection costs	2,471	1,964	3,765	1,739	2,889	2,889	2,382	2,609	2,726	2,794
Contributions to 'other' provisions	–	–	–	–	–	–	–	–	–	–
Audit fees	1,692	2,361	2,849	2,174	3,428	3,428	3,035	3,217	3,362	3,446
Other Operational Costs	35,359	39,346	55,752	50,842	60,418	60,418	45,825	56,874	44,917	46,015
<b>Total Operational Costs</b>	<b>39,523</b>	<b>43,672</b>	<b>62,365</b>	<b>54,755</b>	<b>66,735</b>	<b>66,735</b>	<b>51,242</b>	<b>62,700</b>	<b>51,005</b>	<b>52,256</b>
<b>Repairs and Maintenance by Expenditure Item</b>										
Employee related costs	–	–	–	–	–	–	–	–	–	–
Inventory Consumed (Project Maintenance)	18,320	18,677	21,486	27,348	29,196	29,196	–	35,473	23,893	24,490
Contracted Services	–	–	–	–	–	–	–	–	–	–
Other Expenditure	–	–	–	–	–	–	–	–	–	–
<b>Total Repairs and Maintenance Expenditure</b>	<b>18,320</b>	<b>18,677</b>	<b>21,486</b>	<b>27,348</b>	<b>29,196</b>	<b>29,196</b>	<b>–</b>	<b>35,473</b>	<b>23,893</b>	<b>24,490</b>
<b>Inventory Consumed</b>										
Inventory Consumed - Water	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other	(348)	(143)	1,354	5,118	5,634	5,634	448	5,907	6,631	6,797
<b>Total Inventory Consumed &amp; Other Material</b>	<b>(348)</b>	<b>(143)</b>	<b>1,354</b>	<b>5,118</b>	<b>5,634</b>	<b>5,634</b>	<b>448</b>	<b>5,907</b>	<b>6,631</b>	<b>6,797</b>

check – – – – – – – – – –

#### References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)

2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This 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'

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.

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

Description	Ref	Vote 1 - Executive and council	Vote 2 - Finance and administration	Vote 3 - Internal audit	Vote 4 - Community and social services	Vote 5 - Sport and Recreation	Vote 6 - Public safety	Vote 7 - Housing	Vote 8 - Planning and Development	Vote 9 - Road transport	Vote 10 - Energy sources	Vote 11 - Waste Management	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	80,899	-	-	-	-	-	80,899
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	14,727	-	-	-	-	14,727
Sale of Goods and Rendering of Services		-	834	-	481	-	-	-	200	-	-	-	-	-	-	-	1,515
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	186	1,830	-	-	-	-	2,016
Interest earned from Current and Non Current Assets		-	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-	25,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	704	-	-	-	52	-	-	-	-	-	-	-	756
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	750	-	-	-	-	-	250	-	200	-	-	-	-	-	1,200
Non-Exchange Revenue																	
Property rates		-	64,975	-	-	-	-	-	-	-	-	-	-	-	-	-	64,975
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	11	-	-	-	-	1,357	-	-	-	-	-	-	1,368
Licences or permits		-	91	-	-	-	-	-	-	908	-	-	-	-	-	-	999
Transfer and subsidies - Operational		8,365	237,733	-	4,733	-	-	-	2,411	1,714	-	-	-	-	-	-	254,956
Interest		-	4,453	-	-	-	-	-	-	-	-	-	-	-	-	-	4,453
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contribution)		8,365	333,836	-	5,929	-	-	-	2,913	3,979	81,285	16,557	-	-	-	-	452,864
Expenditure																	
Employee related costs		(19,503)	(53,850)	-	(28,599)	(4,625)	-	-	(18,917)	(25,828)	(4,095)	(8,482)	(4,233)	-	-	-	(168,132)
Remuneration of councillors		(17,207)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,207)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	(64,416)	-	-	-	-	-	(64,416)
Inventory consumed		(1,990)	(750)	-	(1,340)	-	-	-	(1,677)	(50)	-	(100)	-	-	-	-	(5,907)
Debt impairment		-	(28,090)	-	-	-	-	-	-	-	2,304	(6,291)	-	-	-	-	(32,077)
Depreciation and amortisation		-	(10,371)	-	(3,667)	-	-	-	-	(21,096)	(1,105)	-	-	-	-	-	(36,240)
Interest		-	(3,050)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,050)
Contracted services		(19,193)	(28,280)	(313)	(1,497)	(8,005)	(739)	(214)	(5,014)	(15,817)	(3,087)	(6,227)	(1,264)	-	-	-	(89,650)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	(4,332)	-	-	-	-	-	-	-	-	(2,304)	-	-	-	-	(6,637)
Operational costs		(22,172)	(31,390)	-	(1,313)	(414)	(1,409)	-	(1,443)	(588)	(3,813)	(35)	(124)	-	-	-	(62,700)
Losses on disposal of Assets		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(80,065)	(160,713)	(313)	(36,416)	(13,044)	(2,148)	(214)	(27,051)	(63,379)	(74,212)	(23,439)	(5,621)	-	-	-	(486,614)
Surplus/(Deficit)		88,430	494,549	313	42,345	13,044	2,148	214	29,964	67,358	155,497	39,996	5,621	-	-	-	(33,751)
Transfers and subsidies - capital (monetary allocations)		-	-	-	200	-	-	-	45,817	-	-	-	-	-	-	-	46,017
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		88,430	494,549	313	42,545	13,044	2,148	214	75,780	67,358	155,497	39,996	5,621	-	-	-	12,266

References  
1. Departmental columns to be based on municipal organisation structure

**References**

1. Most reconcile with
2. Most reconcile with

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	—	—	—	—	—	(50)	(50)	(52)	(55)	(56)
	An efficient, effective and development-oriented public service	12	—	—	—	—	(391)	(391)	(391)	(409)	(427)	(438)
	Good Governance	9	—	—	1,393	1,070	(250)	(250)	(250)	(250)	(261)	(268)
	Improve performance	9	—	349	1,705	502	(907)	(1,307)	(1,307)	(914)	(955)	(979)
	Improve the audit opinion	9	—	15,351	(23,856)	—	—	—	—	—	—	—
	Manage increase and the municipal base	13	—	—	10,721	(6,624)	14,354	14,354	14,354	14,985	15,659	16,051
	Manage increase and the municipal base	9	—	286,218	373,393	434,062	(438,376)	(439,545)	(439,545)	(442,824)	(465,684)	(477,377)
	Provide and maintain Library services	9	—	3,064	3,183	3,701	(3,769)	(3,769)	(3,769)	(4,733)	(4,884)	(5,113)
	TakeOn	13	—	(6,725)	(9,123)	(27,455)	—	—	—	—	—	—
	TakeOn	9	—	33,972	42,259	15,245	(15,570)	(15,720)	(15,720)	(16,255)	(16,987)	(17,411)
To improve access to all basic services	9	—	1,649	1,884	2,200	(2,191)	(2,191)	(2,191)	(2,411)	(11,440)	(11,962)	
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)		1		333,878	401,560	422,701	(447,101)	(448,870)	(448,870)	(452,864)	(485,035)	(497,552)
References												
1. Total revenue must reconcile to												
2. Balance of allocations not directly linked to an IDP strategic objective												
check op revenue balance				—	—	320	(894,201)	(897,739)	(897,739)	(905,728)	(970,069)	(995,105)

[illegible]

KZN291 Mandeni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
R thousand													
achieve a holistic human development and incapacitating for the realization of skilled and employable workforce	An efficient, effective and development-oriented public service	12	-	214	681	743	-	-	-	-	-	-	
Aspire to a healthy, safe and crime free area	An efficient, effective and development-oriented public service	12	-	-	-	-	565	565	565	43	45	47	
balance sheet budgeting	An efficient, competitive and responsive economic infrastructure network	6	-	22,312	22,805	23,015	-	-	-	-	-	-	
BRUSHCUTTING MACHINES	An efficient, effective and development-oriented public service	12	-	-	-	83	87	-	-	104	-	-	
Capacity building to encourage preventative fire, road, disaster and safety awareness.	An efficient, effective and development-oriented public service	12	-	-	-	-	-	-	-	9,074	-	-	
COMMUNICATIONS RELATIONS	An efficient, effective and development-oriented public service	12	-	-	-	187	87	87	87	87	-	-	
COMMUNITY CONSULTATION MEETING	An efficient, effective and development-oriented public service	12	-	-	-	-	1,217	2,431	2,431	-	-	-	
Ensure an integrated and aligned development planning	An efficient, effective and development-oriented public service	12	-	316	1,086	12,354	870	5,381	5,381	2,632	-	-	
Ensure effective and efficient human resource management	An efficient, effective and development-oriented public service	12	-	-	-	3,647	-	-	-	870	-	-	
Ensure that our people have access to community facilities	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	70	36	36	-	-	-	
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	-	3,643	-	663	1,957	2,317	2,317	1,151	500	512	
Ensure that our people have access to community facilities and services	A long and healthy life for all South Africans	2	-	849	694	694	3,603	3,603	3,603	3,363	-	-	
Ensure that our people have access to community facilities and services	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	1,739	1,739	1,739	756	-	-	
Ensure that our people have access to community facilities and services	An efficient, effective and development-oriented public service	12	-	-	-	435	4,470	3,870	3,870	1,550	-	-	
Ensure that the municipality acquires goods and services in terms of supply chain regulation	An efficient, effective and development-oriented public service	12	-	-	-	-	122	70	70	-	-	-	
Ensure the existence and functionality of the public participation structures	An efficient, effective and development-oriented public service	12	-	-	-	-	87	87	87	-	-	-	
Establishment of Driving License Testing Centre.	An efficient, effective and development-oriented public service	12	-	3,953	9,161	18,054	174	974	974	-	-	-	
Expansion of Government-led job creation Programmes	An efficient, effective and development-oriented public service	12	-	-	-	-	217	100	100	-	-	-	
Facilitate a creation of a disaster ready community	An efficient, effective and development-oriented public service	12	-	-	-	-	13	-	-	-	-	-	
Facilitating the creation of employment opportunities for skilled and employable people	A long and healthy life for all South Africans	2	-	-	606	606	-	-	-	-	-	-	
Facilitating the creation of employment opportunities for skilled and employable people	An efficient, effective and development-oriented public service	12	-	294	294	294	87	87	87	-	-	-	
Good Governance	An efficient, competitive and responsive economic infrastructure network	6	-	-	4,944	26,174	26,796	15,340	15,340	46,581	38,435	40,124	
Good Governance	An efficient, effective and development-oriented public service	12	-	-	1,710	8,450	2,957	4,478	4,478	11,853	8,842	9,063	
Greening of open spaces and Municipal facilities	An efficient, competitive and responsive economic infrastructure network	6	-	-	150	1,479	1,304	887	887	1,391	-	-	
Greening of open spaces and Municipal facilities	An efficient, effective and development-oriented public service	12	-	-	-	43	87	158	158	87	-	-	
Improve information technology and document management systems.	An efficient, effective and development-oriented public service	12	-	-	-	710	435	504	504	526	-	-	
Improve the audit opinion	An efficient, effective and development-oriented public service	12	-	-	-	91	-	-	-	-	-	-	
Improve the public participation processes	An efficient, effective and development-oriented public service	12	-	-	-	522	-	-	-	-	-	-	
Maintain and improve municipal buildings and assets.	A long and healthy life for all South Africans	2	-	-	-	435	435	6,661	6,661	3,043	3,180	3,260	
Maintain and improve municipal buildings and assets.	An efficient, competitive and responsive economic infrastructure network	6	-	-	1,276	31,991	-	348	348	-	-	-	
Maintain and improve municipal buildings and assets.	An efficient, effective and development-oriented public service	12	-	757	5,371	13,247	5,043	9,739	9,739	30,000	36,348	37,257	
Maintain and improve the municipal policies	An efficient, effective and development-oriented public service	12	-	-	-	439	652	1,217	1,217	-	-	-	
Procurement of 20 new ships	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	1,500	1,739	1,560	1,560	870	-	-	
Procurement of Coastal management equipment	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	217	96	96	174	-	-	
Promoting SMME, Entrepreneurial and Youth Development	An efficient, effective and development-oriented public service	12	-	-	-	2,124	2,609	870	870	4,348	-	-	
Provide and maintain Library services	An efficient, effective and development-oriented public service	12	-	-	-	160	565	522	522	87	86	92	
TakeOn	A long and healthy life for all South Africans	2	-	43,392	56,774	56,040	-	-	-	-	-	-	
TakeOn	An efficient, competitive and responsive economic infrastructure network	6	-	67,072	66,178	66,178	-	-	-	-	-	-	
TakeOn	An efficient, effective and development-oriented public service	12	-	117,836	182,301	178,335	-	-	-	-	-	-	
TakeOn	Quality basic education	1	-	7,524	7,386	7,386	-	-	-	-	-	-	
To improve access to all basic services	A long and healthy life for all South Africans	2	-	7,765	3,051	6,571	4,888	2,376	2,376	614	642	658	
To improve access to all basic services	An efficient, competitive and responsive economic infrastructure network	6	-	26,941	32,892	55,835	59,888	60,072	60,072	25,878	1,230	1,261	
To improve access to all basic services	An efficient, effective and development-oriented public service	12	-	-	-	19,390	15,843	13,423	13,423	522	545	559	
To improve access to basic services	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	1,739	465	465	1,522	-	-	
Allocations to other priorities				3									
Total Capital Expenditure				1	302,868	397,358	537,873	140,563	140,064	140,064	147,125	89,854	92,832
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					272,457	304,027	398,211	12,963	6,235	6,235	16,573	13,699	14,041



KZN291 Mandeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Vote 1 - Roads &amp; Stormwater</b>										
<b>Function 1 - Roads</b>										
<b>Sub-function 1 - Eradication of backlogs</b>										
Reduce road backlogs	kilometres		14000.0%	13000.0%	13000.0%	13000.0%	12500.0%	13600.0%	13600.0%	13600.0%
New Roads to be constructed	kilometres		9500.0%	10500.0%	10500.0%	10500.0%	10000.0%	15000.0%	15000.0%	15000.0%
rural gravel roads repaired and maintained	kilometres		23900.0%	25000.0%	25000.0%	25000.0%	27500.0%	29500.0%	29500.0%	29500.0%
<b>Sub-function 2 - Roads Maintained</b>										
Surfaced Roads resurfaced /rehabilitated	kilometres		7000.0%	9800.0%	9800.0%	9800.0%	8500.0%	8600.0%	8600.0%	8600.0%
<b>Sub-function 3 - Roads for Growth</b>										
Stormwater	kilometres		4500.0%	7500.0%	7500.0%	7500.0%	9500.0%	9880.0%	10295.0%	10747.9%
<b>Function 2 - Energy &amp; Electricity</b>										
<b>Sub-function 1 - Electricity</b>										
Infrastructure (Dry Connections) and ready for	number of houses		29800.0%	27800.0%	27800.0%	27800.0%	25000.0%	26000.0%	27092.0%	28284.0%
Installation of 200 new streetlights in various	number of streetlights		15000.0%	18000.0%	18000.0%	18000.0%	12000.0%	12480.0%	13004.2%	13576.3%
<b>Sub-function 2 - New Connections</b>										
Completed and occupied households electrified	number of houses		55000.0%	45000.0%	45000.0%	45000.0%	35000.0%	36400.0%	37928.8%	39597.7%
<b>Sub-function 3 - Maintain Electricity Infrastructure</b>										
Electricity & repairs Maintenance	percentage		4500.0%	5500.0%	5500.0%	5500.0%	5500.0%	5720.0%	5960.2%	6222.5%
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Vote 3 - vote name</b>										
<b>Function 1 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>Function 2 - (name)</b>										
<b>Sub-function 1 - (name)</b>										
Insert measure/s description										
<b>Sub-function 2 - (name)</b>										
Insert measure/s description										
<b>Sub-function 3 - (name)</b>										
Insert measure/s description										
<b>And so on for the rest of the Votes</b>										

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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>0</i>										
<b>Entity 3 - (name of entity)</b>										
<i>0</i>										
<b>And so on for the rest of the Entities</b>										

1. Include a measurable performance objective as agreed with the parent municipality (MFMA s87(5)(d))

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

**KZN291 Mandeni - Supporting Table SA8 Performance indicators and benchmarks**

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b><u>Borrowing Management</u></b>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.1%	0.0%	0.7%	0.7%	0.7%	0.0%	0.6%	0.7%	0.7%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.0%	0.1%	0.0%	0.7%	0.7%	0.7%	0.0%	0.7%	0.7%	0.7%
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%
<b><u>Safety of Capital</u></b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b><u>Liquidity</u></b>											
Current Ratio	Current assets/current liabilities	4.6	4.5	4.1	4.4	3.2	3.2	5.2	2.1	3.3	3.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.6	4.5	4.1	4.4	3.2	3.2	5.2	2.1	3.3	3.3
Liquidity Ratio	Monetary Assets/Current Liabilities	5.2	3.9	3.3	2.0	1.5	1.5	3.9	0.6	2.2	2.2
<b><u>Revenue Management</u></b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		5.9%	102.7%	148.2%	111.4%	111.4%	111.4%	120.7%	152.3%	177.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		5.9%	102.7%	148.2%	111.4%	111.4%	111.4%	120.7%	152.3%	177.0%	177.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	3.6%	21.5%	25.0%	42.3%	41.1%	41.1%	33.2%	36.7%	27.7%	27.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b><u>Creditors Management</u></b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within' MFMA' s 65(e))										
Creditors to Cash and Investments		3.7%	3.4%	2.4%	-25.2%	-53.7%	-53.7%	8.3%	382.2%	58.3%	32.3%
<b><u>Other Indicators</u></b>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.3%	29.1%	31.7%	34.1%	34.0%	34.0%	25.2%	37.1%	36.1%	36.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.3%	29.1%	35.1%	37.8%	37.6%	37.6%		40.9%	39.8%	39.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.5%	4.7%	5.1%	6.1%	6.5%	6.5%		7.8%	4.9%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.6%	8.2%	8.0%	9.2%	9.2%	9.2%	6.2%	8.7%	8.5%	8.5%
<b><u>IDP regulation financial viability indicators</u></b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	–	–	–	–	–	15.0	13.8	14.4	14.8
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-51.0%	66.4%	74.4%	134.0%	148.6%	148.6%	151.7%	128.2%	85.0%	85.2%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	41.3	57.2	84.4	(3.0)	(2.8)	(2.8)	16.2	0.3	2.2	4.0

**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

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
<b>Demographics</b>												
Population						138	134	134	134	134	134	134
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment						57	58	58	58	58	58	58
<b>Monthly household income (no. of households)</b>	1, 12											
No income						55,739	55,740	55,740	55,740	55,740	55,740	55,740
R1 - R1 600						2,071	33,612	33,612	33,612	33,612	33,612	33,612
R1 601 - R3 200						3,971	3,971	3,971	3,971	3,971	3,971	3,971
R3 201 - R6 400						9,818	9,818	9,818	9,818	9,818	9,818	9,818
R6 401 - R12 800						8,735	8,735	8,735	8,735	8,735	8,735	8,735
R12 801 - R25 600						4,414	4,414	4,414	4,414	4,414	4,414	4,414
R25 601 - R51 200						2,135	516	516	516	516	516	516
R51 201 - R102 400						1,220	-	-	-	-	-	-
R102 401 - R204 800						616	616	616	616	616	616	616
R204 801 - R409 600						88	88	88	88	88	88	88
R409 601 - R819 200						34	34	34	34	34	34	34
> R819 200						28	28	28	28	28	28	28
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13					17270.00	17270.00	17270.00	17270.00	17270.00	17270.00	17270.00
Insert description	2											
<b>Household demographics (000)</b>												
Number of people in municipal area						138	138	138	138	138	138	138
Number of poor people in municipal area						66	66	66	66	66	66	66
Number of households in municipal area						38	38	38	38	38	38	38
Number of poor households in municipal area						25	25	25	25	25	25	25
Definition of poor household (R per month)												
<b>Housing statistics</b>	3											
Formal						33,519	33,519	33,519	33,519	33,519	33,519	33,519
Informal						4,716	4,716	4,716	4,716	4,716	4,716	4,716
Total number of households		-	-	-	-	38,235	38,235	38,235	38,235	38,235	38,235	38,235
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings		-	-	-	-	-	-	-	-	-	-	-
<b>Economic</b>	6											
Inflation/inflation outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>	7											
Property tax/service charges												
Rental 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
	8	<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling	10,501	11,152	11,152	11,152	12,825	12,825	12,825	12,825
		Piped water inside yard (but not in dwelling)	11,622	12,385	12,385	12,385	14,243	14,243	14,243	14,243
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	18,636	19,791	19,791	19,791	22,760	22,760	22,760	22,760
		Minimum Service Level and Above sub-total	40,759	43,329	43,329	43,329	49,828	49,828	49,828	49,828
		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	40,759	43,329	43,329	43,329	49,828	49,828	49,828	49,828
		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)	12,060	12,807	12,807	12,807	14,088	14,088	14,088	14,088
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-
		Chemical toilet	9,154	9,721	9,721	9,721	10,693	10,693	10,693	10,693
		Pit toilet (ventilated)	16,174	17,177	17,177	17,177	18,895	18,895	18,895	18,895
		Other toilet provisions (> min.service level)	2,868	3,045	3,045	3,045	3,350	3,350	3,350	3,350
		Minimum Service Level and Above sub-total	40,255	42,751	42,751	42,751	47,026	47,026	47,026	47,026
		Bucket toilet	472	300	300	300	150	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	472	300	300	300	150	-	-	-
		Total number of households	40,727	43,051	43,051	43,051	47,176	47,026	47,026	47,026
		<b>Energy:</b>								
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	389	389	389	449	449	449	449	449
		Electricity - prepaid (< min.service level)	574	629	629	645	645	645	645	645
		Other energy sources	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	963	1,018	1,018	1,094	1,094	1,094	1,094	1,094
		Total number of households	963	1,018	1,018	1,094	1,094	1,094	1,094	1,094
		<b>Refuse:</b>								
		Removed at least once a week	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695
		Minimum Service Level and Above sub-total	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695
		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	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695
Municipal in-house services	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		<b>Household service targets (000)</b>								
		<b>Water:</b>								
		Piped water inside dwelling	10,501	11,152	11,152	11,152	12,825	12,825	12,825	12,825
		Piped water inside yard (but not in dwelling)	11,622	12,385	12,385	12,385	14,243	14,243	14,243	14,243
		Using public tap (at least min.service level)	-	-	-	-	-	-	-	-
		Other water supply (at least min.service level)	18,636	19,791	19,791	19,791	22,760	22,760	22,760	22,760
		Minimum Service Level and Above sub-total	40,759	43,329	43,329	43,329	49,828	49,828	49,828	49,828
		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	40,759	43,329	43,329	43,329	49,828	49,828	49,828	49,828
		<b>Sanitation/sewerage:</b>								
		Flush toilet (connected to sewerage)	12,060	12,807	12,807	12,807	14,088	14,088	14,088	14,088
		Flush toilet (with septic tank)	-	-	-	-	-	-	-	-
		Chemical toilet	9,154	9,721	9,721	9,721	10,693	10,693	10,693	10,693
		Pit toilet (ventilated)	16,174	17,177	17,177	17,177	18,895	18,895	18,895	18,895
		Other toilet provisions (> min.service level)	2,868	3,045	3,045	3,045	3,350	3,350	3,350	3,350
		Minimum Service Level and Above sub-total	40,255	42,751	42,751	42,751	47,026	47,026	47,026	47,026
		Bucket toilet	472	300	300	300	150	-	-	-
		Other toilet provisions (< min.service level)	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	472	300	300	300	150	-	-	-
		Total number of households	40,727	43,051	43,051	43,051	47,176	47,026	47,026	47,026
		<b>Energy:</b>								
		Electricity (at least min.service level)	-	-	-	-	-	-	-	-
		Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-
		Electricity (< min.service level)	389	389	389	449	449	449	449	449
		Electricity - prepaid (< min.service level)	574	629	629	645	645	645	645	645
		Other energy sources	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	963	1,018	1,018	1,094	1,094	1,094	1,094	1,094
		Total number of households	963	1,018	1,018	1,094	1,094	1,094	1,094	1,094
		<b>Refuse:</b>								
		Removed at least once a week	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695
		Minimum Service Level and Above sub-total	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695
		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	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695

Municipal entity services						2021/22			2022/23			2023/24			Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework														
Ref						Outcome			Outcome			Outcome			Original Budget			Adjusted Budget			Full Year Forecast			Budget Year 2025/26			Budget Year +1 2026/27			Budget Year +2 2027/28		
Name of municipal entity			Household service targets (000)																													
			Water:																													
			Piped water inside dwelling																													
8			Piped water inside yard (but not in dwelling)																													
			Using public tap (at least min.service level)																													
9			Other water supply (at least min.service level)																													
10			Minimum Service Level and Above sub-total																													
			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																													
Name of municipal entity			Sanitation/sewerage:																													
			Flush toilet (connected to sewerage)																													
			Flush toilet (with septic tank)																													
			Chemical toilet																													
			Pit toilet (ventilated)																													
			Other toilet provisions (> min.service level)																													
			Minimum Service Level and Above sub-total																													
			Bucket toilet																													
			Other toilet provisions (< min.service level)																													
			No toilet provisions																													
			Below Minimum Service Level sub-total																													
			Total number of households																													
Name of municipal entity			Energy:																													
			Electricity (at least min.service level)																													
			Electricity - prepaid (min.service level)																													
			Minimum Service Level and Above sub-total																													
			Electricity (< min.service level)																													
			Electricity - prepaid (< min. service level)																													
			Other energy sources																													
			Below Minimum Service Level sub-total																													
			Total number of households																													
Name of municipal entity			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'			Ref			2021/22			2022/23			2023/24			Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework														
						Outcome			Outcome			Outcome			Original Budget			Adjusted Budget			Full Year Forecast			Budget Year 2025/26			Budget Year +1 2026/27			Budget Year +2 2027/28		
Names of service providers			Household service targets (000)																													
			Water:																													
			Piped water inside dwelling																													
8			Piped water inside yard (but not in dwelling)																													
			Using public tap (at least min.service level)																													
9			Other water supply (at least min.service level)																													
10			Minimum Service Level and Above sub-total																													
			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																													
Names of service providers			Sanitation/sewerage:																													
			Flush toilet (connected to sewerage)																													
			Flush toilet (with septic tank)																													
			Chemical toilet																													
			Pit toilet (ventilated)																													
			Other toilet provisions (> min.service level)																													
			Minimum Service Level and Above sub-total																													
			Bucket toilet																													
			Other toilet provisions (< min.service level)																													
			No toilet provisions																													
			Below Minimum Service Level sub-total																													
			Total number of households																													
Names of service providers			Energy:																													
			Electricity (at least min.service level)																													
			Electricity - prepaid (min.service level)																													
			Minimum Service Level and Above sub-total																													
			Electricity (< min.service level)																													
			Electricity - prepaid (< min. service level)																													
			Other energy sources																													
			Below Minimum Service Level sub-total																													
			Total number of households																													
Names of service providers			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			Ref			2021/22			2022/23			2023/24			Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework														
						Outcome			Outcome			Outcome			Original Budget			Adjusted Budget			Full Year Forecast			Budget Year 2025/26			Budget Year +1 2026/27			Budget Year +2 2027/28		
Electricity			Location of households for each type of FBS																													
List type of FBS service			Formal settlements - (50 kw/h per indigent household per month Rands)																													
			Number of HH receiving this type of FBS			1,876			1,876			1,876			1,573			1,573			1,573			1,600			1,600			1,600		

		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	Ret	Location of households for each type of FBS										
		Formal settlements - (6 kilolitre per indigent household per month Rands)	-	-	-	-	-	-	-	-	-	-
List type of FBS service		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	Ret	Location of households for each type of FBS										
		Formal settlements - (Free sanitation service to indigent households)	-	-	-	-	-	-	-	-	-	-
List type of FBS service		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	Ret	Location of households for each type of FBS										
		Formal settlements - (removed once a week to indigent households)	36,054	36,054	31,921	32,001	32,001	32,001	32,300	32,300	32,300	
List type of FBS service		Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS										
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-	-

References

1. Monthly household income threshold. Should include all sources of income.
2. Show the poverty analysis the municipality uses to determine its indigent 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	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Funding measures</b>												
Cash/cash equivalents at the year end - R'000	18(1)b	1	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	139,425	10,955	72,867	137,070
Cash + investments at the year end less applications - R'000	18(1)b	2	234,697	269,095	242,865	135,543	133,171	134,685	256,063	106,936	229,916	236,039
Cash year end/monthly employee/supplier payments	18(1)b	3	41.3	57.2	84.4	(3.0)	(2.8)	(2.8)	16.2	0.3	2.2	4.0
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	249,441	350,325	323,380	43,244	25,588	25,588	101,579	12,266	46,578	48,647
Service charge rev % change - macro CPX target exclusive	18(1)a(2)	5	N.A.	17.6%	11.6%	6.8%	(6.0%)	(6.0%)	(34.0%)	2.0%	1.4%	(3.5%)
Cash receipts % of Ratepayer & Other revenue	18(1)a(2)	6	25.2%	23.2%	31.4%	22.2%	26.0%	26.0%	16.7%	102.7%	123.3%	123.4%
Debt impairment expense as a % of total billable revenue	18(1)a(2)	7	(1.7%)	4.6%	20.4%	20.4%	20.4%	14.1%	20.0%	19.4%	19.4%	19.4%
Capital payments % of capital expenditure	18(1)c(19)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (incl. 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/granted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	(267.4%)	36.1%	(1.4%)	31.5%	0.0%	(13.2%)	10.1%	(35.4%)	2.5%
Long term receivables % change - inc/(dec)	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)(iv)	13	3.5%	3.1%	3.0%	4.0%	3.6%	3.6%	4.4%	3.1%	3.1%	0.0%
Asset renewal % of capital budget	20(1)(iv)	14	648.8%	242.9%	166.0%	23.0%	20.9%	20.9%	0.0%	6.7%	0.0%	0.0%

## References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment ( doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocations included in budget
- Indicative of realistic current annual debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term annual debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- 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		23.6%	17.6%	12.8%	0.0%	0.0%	0.0%	(28.0%)	8.0%	7.4%	2.5%
% inc Property Tax	18(1)a		49.4%	15.1%	6.7%	0.0%	0.0%	0.0%	(13.5%)	4.4%	4.5%	2.5%
% inc Service charges - Electricity	18(1)a		22.7%	8.5%	18.3%	0.0%	0.0%	0.0%	(36.4%)	11.8%	10.3%	2.5%
% inc Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18(1)a		7.0%	6.9%	13.9%	0.0%	0.0%	0.0%	(38.3%)	4.4%	4.5%	2.5%
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a	90,689	112,100	131,865	148,684	148,684	148,684	148,684	107,090	160,601	172,538	176,351
Service charges	18(1)a	90,689	112,100	131,865	148,684	148,684	148,684	148,684	107,090	160,601	172,538	176,351
Property rates	18(1)a	33,913	50,660	58,321	62,237	62,237	62,237	62,237	53,838	64,975	67,899	69,596
Service charges - electricity revenue	18(1)a	45,958	49,864	61,164	72,341	72,341	72,341	72,341	44,543	80,899	89,250	91,481
Service charges - water revenue	18(1)a	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18(1)a	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	18(1)a	10,818	11,577	12,380	14,106	14,106	14,106	14,106	8,709	14,727	15,389	15,774
Agency services	18(1)a	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding	18(1)a	24,649	80,703	87,873	92,898	94,495	94,495	94,495	99,397	90,538	37,347	38,281
Cash receipts from ratepayers	18(1)a	73,114	52,391	146,369	111,570	131,707	131,707	131,707	66,854	174,676	225,010	230,827
Ratepayer & Other revenue	18(1)a	289,609	399,669	473,220	503,041	507,133	507,133	507,133	399,807	170,136	182,502	187,064
Change in consumer debtors (current and non-current)	18(1)a	N/A	82,366	18,615	(973)	21,815	-	(12,051)	7,945	(30,769)	1,404	1,404
Operating and Capital Grant Revenue	18(1)a	265,261	268,494	297,074	292,923	298,301	298,301	298,301	269,550	300,973	318,141	327,328
Capital expenditure - total	20(1)(iv)	30,411	93,331	139,662	127,600	133,829	133,829	133,829	82,864	130,552	76,156	78,791
Capital expenditure - renewal	20(1)(iv)	197,313	225,672	231,818	29,348	28,034	28,034	28,034	8,787	-	-	-
<b>Supporting benchmarks</b>												
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/advised national, provincial and district grants												
Average annual collection rate (areas inclusive)												

## DoRA operating

List operating grants


## DoRA capital

List capital grants


## Trend

Change in consumer debtors (current and non-current)	N/A	82,366	18,615	(973)	21,815	-	(12,051)	7,945	(30,769)	1,404		
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<b>Total Operating Revenue</b>			333,878	401,560	422,381	447,101	448,870	448,870	378,749	452,864	485,035	497,552
<b>Total Operating Expenditure</b>			307,732	340,534	398,006	443,616	468,419	468,419	296,343	486,614	483,086	495,492
<b>Operating Performance Surplus/(Deficit)</b>			26,145	61,026	24,375	3,484	(19,550)	(19,550)	82,407	66,250	1,949	2,060
<b>Cash and Cash Equivalents (30 June 2012)</b>										10,955		
<b>Revenue</b>												
% Increase in Total Operating Revenue			20.3%	5.2%	5.9%	0.4%	0.0%	0.0%	(15.6%)	0.9%	7.1%	2.6%
% Increase in Property Rates Revenue			49.4%	15.1%	6.7%	0.0%	0.0%	0.0%	(13.5%)	20.7%	4.5%	2.5%
% Increase in Electricity Revenue			22.7%	8.5%	18.3%	0.0%	0.0%	0.0%	(36.4%)	11.8%	10.3%	2.5%
% Increase in Property Rates & Services Charges			23.6%	17.6%	12.8%	0.0%	0.0%	0.0%	(28.0%)	8.0%	7.4%	2.5%
<b>Expenditure</b>												
% Increase in Total Operating Expenditure			10.7%	16.9%	11.5%	5.6%	0.0%	0.0%	(36.7%)	3.9%	(0.7%)	2.6%
% Increase in Employee Costs			8.4%	14.5%	14.1%	0.0%	0.0%	0.0%	(37.4%)	10.2%	4.1%	2.6%
% Increase in Electricity Bulk Purchases			23.8%	15.3%	10.3%	0.0%	0.0%	0.0%	(30.4%)	11.3%	(4.1%)	2.5%
Average Cost Per Budgeted Employee Position (Remuneration)				431319.9	456714.4521				476294.3853			
Average Cost Per Councilor (Remuneration)				416108.8	468217.7143				491629.4			
R&M % of PPE			3.5%	3.1%	3.0%	4.0%	3.6%	3.6%	4.4%	3.1%	3.1%	3.1%
Asset Renewal and R&M as a % of PPE			52.9%	56.5%	60.5%	14.9%	12.9%	12.9%	12.2%	6.3%	6.4%	6.4%
Debt Impairment % of Total Billable Revenue			0.0%	(1.7%)	4.6%	20.4%	20.4%	20.4%	14.1%	20.0%	19.4%	19.4%
<b>Capital Revenue</b>												
Internally Funded & Other (R'000)			24,649	80,703	87,873	92,898	94,495	94,495	59,397	90,538	37,347	38,281
Borrowing (R'000)			-	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R'000)			5,762	12,628	51,789	34,702	39,334	39,334	23,467	40,014	38,808	40,510
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			18.9%	13.5%	37.1%	27.2%	29.4%	28.3%	30.7%	51.0%	51.4%	51.4%
<b>Capital Expenditure</b>												
Total Capital Programme (R'000)			30,411	93,331	139,662	127,600	133,829	133,829	82,864	130,552	76,156	78,791
Asset Renewal			280,270	321,620	408,915	75,573	75,146	75,146	62,532	34,165	25,378	26,740
Asset Renewal % of Total Capital Expenditure			855.8%	344.6%	292.8%	59.2%	56.2%	56.2%	75.5%	26.2%	33.3%	33.9%
<b>Cash</b>												
Cash Receipts % of Ratepayer & Other			25.2%	23.2%	31.4%	22.2%	26.0%	26.0%	16.7%	102.7%	123.3%	123.4%
Cash Coverage Ratio			0	0	0	(0)	(0)	(0)	0	0	0	0
<b>Borrowing</b>												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.1%	0.0%	0.7%	0.7%	0.7%	0.0%	0.6%	0.7%	0.7%
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%
<b>Reserves</b>												
Uncommitted reserves after application of cash and investments			234,697	269,095	242,865	135,543	133,171	134,685	256,063	106,936	229,916	236,039
<b>Free Services</b>												
Free Basic Services as a % of Eligible Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			(5.9%)	0.9%	(18.9%)	(7.4%)	(7.3%)	(7.3%)	(7.6%)	(7.4%)	(7.4%)	(7.4%)
<b>High Level Outcome of Funding Compliance</b>												
Total Operating Revenue			333,878	401,560	422,381	447,101	448,870	448,870	378,749	452,864	485,035	497,552
Total Operating Expenditure			307,732	340,534	398,006	443,616	468,419	468,419	296,343	486,614	483,086	495,492
Surplus/(Deficit) Budgeted Operating Statement			26,145	61,026	24,375	3,484	(19,550)	(19,550)	82,407	(33,751)	1,949	2,060
Surplus/(Deficit) Considering Reserves and Cash Backing			234,697	269,095	242,865	135,543	133,171	134,685	256,063	106,936	229,916	236,039
MTREF Funded (1) / Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

## References

- Subject to figures provided in Schedule.



**KZN291 Mandeni - Supporting Table SA11 Property rates summary**

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Valuation:</b>	1									
Date of valuation:		09/02/2018	09/02/2018	09/02/2018	2/28/2023	2/28/2023	2/28/2023	2/28/2023	2/28/2023	2/28/2023
Financial year valuation used		2018-2022	2018-2022	2018-2022	2023-2028	2023-2028	2023-2028	2023-2028	2023-2028	2023-2028
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes	yes	yes	yes	yes	yes
Municipal partnership s38 used? (Y/N)		no	no	no	no	no	no	no	no	no
No. of assistant valuers (FTE)	3									
No. of data collectors (FTE)	3	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919
No. of internal valuers (FTE)	3	1/0/1900	1/0/1900		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of external valuers (FTE)	3	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900
No. of additional valuers (FTE)	4	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Valuation appeal board established? (Y/N)		Yes	Yes		Yes	Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)		01/07/2018	01/07/2018	01/07/2018	7/1/2023	7/1/2023	7/1/2023	7/1/2024	7/1/2025	7/1/2026
No. of properties	5	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919
No. of sectional title values	5	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1/2/1900	1/3/1900	1/4/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of valuation roll amendments		2/7/1900	2/7/1900	10/20/1903	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
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		1/2/1900	1/3/1900	1/4/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Public service infrastructure value (Rm)	5	11040000.00	11040000.00	20343000.00	180919200.00	180919200.00	184780200.00	180919200.00	180919200.00	180919200.00
Municipality owned property value (Rm)		138231000.00	138231000.00	138231000.00	219722000.00	219722000.00	184964000.00	219722000.00	219722000.00	219722000.00
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)									181	-
Valuation reductions-nature reserves/park (Rm)										-
Valuation reductions-mineral rights (Rm)										-
Valuation reductions-R15,000 threshold (Rm)					74					-
Valuation reductions-public worship (Rm)							32			-
Valuation reductions-other (Rm)			493		471	294	148	585	132	-
<b>Total valuation reductions:</b>		-	493	-	545	294	180	585	313	-
Total value used for rating (Rm)	5	342	452	15	788	194	45	794	107	44
Total land value (Rm)	5	212	312	12	432	235	32	346	81	75
Total value of improvements (Rm)	5	316	793	6	1,256	659	45	1,140	107	41
Total market value (Rm)	5	392	1,079	12	1,739	835	81	1,708	181	75
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Fixed amount minimum value (R'000)		15000	15000	15000	15000	15000	15000	15000	15000	15000
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R '000)	6	52,361	46,642	48,880	59,329	59,329	59,329	62,237	62,859	63,481
Rate revenue expected to collect (R'000)	6	35,605	31,716	24,440	26,698	26,698	26,698	40,454	44,001	44,437
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		254,419	254,419	254,419	239,289	239,289	239,289	239,289	239,289	239,289
Rebates, exemptions - pensioners (R'000)					765,806	765,806	765,806	621,970	621,970	621,970
Rebates, exemptions - bona fide farm. (R'000)		210,030	210,030	193,609	668,190	668,190	668,190	973,114	973,114	973,114
Rebates, exemptions - other (R'000)		730,254	1,172,338	1,252,518	1,320,831	1,320,831	1,320,831	1,229,395	1,229,395	1,229,395
Phase-in reductions/discounts (R'000)		2,442	11,040	20,343	180,919	180,919	180,919	180,919	180,919	180,919
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		<b>1,197,145</b>	<b>1,647,827</b>	<b>1,720,888</b>	<b>3,175,036</b>	<b>3,175,036</b>	<b>3,175,036</b>	<b>3,244,687</b>	<b>3,244,687</b>	<b>3,244,687</b>

**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
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	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2024/25</b>												
<b>Valuation:</b>												
No. of properties		80	348	1	4,832	411	35	841	129	468	-	-
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										-	-
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	-	-
Frequency of valuation (select)		5	5	5	5	5	5	5	5	5	-	-
Method of valuation used (select)		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.	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	-	-
Fiat rate used? (Y/N)		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	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)									180,919,200	-	-	-
Valuation reductions-nature reserves/park (Rm)										-	-	-
Valuation reductions-mineral rights (Rm)										-	-	-
Valuation reductions-R15,000 threshold (Rm)					73,545,000					-	-	-
Valuation reductions-public worship (Rm)							31,875,000			-	-	-
Valuation reductions-other (Rm)	2	493,383,600			471,269,000	293,608,500	147,734,000	584,731,000	131,875,000	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	342,426,000	601,665,400	2,100,000	764,578,888	210,030,000	439,500,000	40,624,000	412,505,560	44,324,800	-	-
Total land value (Rm)	6	192,426,000	293,665,400	241,200,000	243,578,888	144,030,000	154,550,000	161,624,000	185,399,200	121,324,800	-	-
Total value of improvements (Rm)	6	496,426,000	691,665,400	462,000,000	964,578,888	310,030,000	539,500,000	188,624,000	546,505,560	164,384,800	-	-
Total market value (Rm)	6	896,426,000	971,665,400	723,100,000	843,578,888	686,030,000	739,500,000	99,924,000	746,919,200	394,384,800	-	-
<b>Rating:</b>												
Average rate	3	0	0	0	0	0	0	0	0	0	-	-
Rate revenue budget (R'000)		10,288,297	16,968,611	306,330	12,079,644	650,231	23,431	14,193,282	5,884,471	1,843,053	-	-
Rate revenue expected to collect (R'000)		5,144,149	8,484,306	153,165	6,039,822	325,116	11,716	7,096,641	2,942,236	921,526	-	-
Expected cash collection rate (%)	4	1	1	1	1	1	1	1	1	1	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)					239,289,000						-	-
Rebates, exemptions - pensioners (R'000)					621,970,000						-	-
Rebates, exemptions - bona fide farm. (R'000)						973,114,080					-	-
Rebates, exemptions - other (R'000)			393,383,600		170,850,000				756,597,440		-	-
Phase-in reductions/discounts (R'000)									180,919,200		-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>												

**References**

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

KZN291 Mandeni - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2025/26</b>												
<b>Valuation:</b>												
No. of properties		68	209	1	4,967	361	15	201	86	520	19	693
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											
No. of successful objections > 10%	5											
Estimated no. of properties not valued												
Years since last valuation ( <b>select</b> )		2	2	2	2	2	2	2	2	2	2	2
Frequency of valuation ( <b>select</b> )		5	5	5	5	5	5	5	5	5	5	5
Method of valuation used ( <b>select</b> )		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation ( <b>select</b> )		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)		-	-	-	-	-	-	-	-	-	1	2
Combination of rating types used? (Y/N)		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
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)									180,919,200			
Valuation reductions-nature reserves/park (Rm)												
Valuation reductions-mineral rights (Rm)												
Valuation reductions-R15,000 threshold (Rm)					50,430,000							
Valuation reductions-public worship (Rm)							31,875,000					
Valuation reductions-other (Rm)	2		431,403,040		861,259,000	973,114,080	49,465,000	666,222,000	-			
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	391	1,083	12	1,755	1,665	63	663	185	79	32	185
Total land value (Rm)	6	156	433	5	702	666	25	265	74	32	13	74
Total value of improvements (Rm)	6	235	650	7	1,053	999	38	398	111	47	19	111
Total market value (Rm)	6	391	1,083	12	1,755	1,665	63	663	185	79	32	185
<b>Rating:</b>												
Average rate	3	0	0	0	0	0	0	0	0	0	0	0
Rate revenue budget (R '000)		11	30	0	30	7	0	18	1	2	1	5
Rate revenue expected to collect (R'000)		8	21	0	21	5	0	12	1	1	1	3
Expected cash collection rate (%)	4	1	1	1	1	1	1	1	1	1	1	1
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)					239,289,000						-	-
Rebates, exemptions - pensioners (R'000)					621,970,000						-	-
Rebates, exemptions - bona fide farm. (R'000)						973,114,080					-	-
Rebates, exemptions - other (R'000)			431,403,040		50,430,000		81,340,000		180,919,200		-	-
Phase-in reductions/discounts (R'000)												-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>												

**References**

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

**KZN291 Mandeni - Supporting Table SA13a Service Tariffs by category**

Description	Ref	Provide description of tariff structure where appropriate	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0	0	0	0.0155	0.0162	0.0164	0.0165
Residential properties - vacant land			0	0	0	0.0245	0.0257	0.0260	0.0262
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0	0	0	0.0039	0.0041	0.0041	0.0042
Farm properties - not used			0	0	0	0.0039	0.0041	0.0041	0.0042
Industrial properties			0	0	0	0.0262	0.0275	0.0278	0.0281
Business and commercial properties			0	0	0	0.0262	0.0275	0.0278	0.0281
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0	0	0	0.0245	0.0257	0.0260	0.0262
Municipal properties			0	0	0	0.0245	0.0257	0.0260	0.0262
Public service infrastructure			0	0	0	0.0039	0.0041	0.0041	0.0042
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			0	0	0	0.0195	0.0205	0.0207	0.0209
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>									
Business and commercial properties			0	0	0	0.0262	0.0275	0.0278	0.0281
Industrial properties			0	0	0	0.0262	0.0275	0.0278	0.0281
Mining properties			0	0	0	0.0039	0.0041	0.0041	0.0042
Residential properties			0	0	0	0.0155	0.0162	0.0164	0.0165
Agricultural properties			0	0	0	0.0039	0.0041	0.0041	0.0042
Public benefit organisations			0	0	0	0.0155	0.0162	0.0164	0.0165
Public service purpose properties			0	0	0	0.0245	0.0257	0.0260	0.0262
Public service infrastructure properties			0	0	0	0.0039	0.0041	0.0041	0.0042
Vacant land			0	0	0	0.0155	0.0162	0.0164	0.0165
Sport Clubs and Fields (Bitou only)									
Sectional Title Garages (Drakenstein only)									
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			85,000	85,000	85,000	185,000	185,000	185,000	185,000
Indigent rebate or exemption					-	-	-	-	-
Pensioners/social grants rebate or exemption					-	-	-	-	-
Temporary relief rebate or exemption			4,416,000	11,040,000	20,343,000	-	-	-	-
Bona fide farmers rebate or exemption			210,030,000	210,030,000	193,608,500	668,190,080	973,114,080	973,114,080	973,114,080
<b>Other rebates or exemptions</b>	2		-	-	-	-	-	-	-
<b>Water tariffs</b>									
<b>Domestic</b>									
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)		-	-	-	-	-	-	-

Water usage - Block 5 (c/d)		(fill in thresholds)	-	-	-	-			
Water usage - Block 6 (c/d)		(fill in thresholds)	-	-	-	-			
<b>Other</b>	2		-	-	-	-			

<b>Waste water tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed 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/k)	(fill in structure)							
<b>Other</b>		-	-	-	-			
<b>Electricity tariffs</b>								
<b>Domestic</b>								
Basic charge/ fixed fee (Rands/month)		251	288	310	356	401	405	409
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)	50 Kwh	50 Kwh	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 (c/kwh)	#N/A							
Flat rate tariff - prepaid(c/kwh)	#N/A							
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	1	1	1	1	2	2	2
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	1	2	2	2	2	2	2
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	1	2	2	2	2	2	2
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	2	2	2	3	3	3	3
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	2	2	3	3	3	3	3
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
<b>Other</b>								
<b>Waste management tariffs</b>								
<b>Domestic</b>								
Street cleaning charge		25	26	27	29	32	32	33
Basic charge/ fixed fee		45	47	50	52	58	59	60
80l bin - once a week		102	108	113	119	133	134	136
250l bin - once a week		Volume of	Volume of	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	2021/22	2022/23	2023/24	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework		
							Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Exemptions, reductions and rebates (Rands)</b>									
Statutory Rebate			21,840,000	21,840,000	30,150,000	73,545,000	73,545,000	73,545,000	73,545,000
Additional Household Rebate			123,760,000	123,760,000	170,850,000	621,970,000	621,970,000	621,970,000	621,970,000
Households with a market value less than R130000			254,419,000	254,419,000	254,419,000	216,174,000	216,174,000	216,174,000	216,174,000
Farms			210,030,000	210,030,000	193,608,500	668,190,080	668,190,080	668,190,080	668,190,080
Industries			390,443,600	390,443,600	393,383,600	431,403,040	431,403,040	431,403,040	431,403,040
PSI			4,416,000	11,040,000	20,343,000	180,919,200	180,919,200	180,919,200	180,919,200
<b>Water tariffs</b>									
[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)							
<b>Waste water tariffs</b>									
(1) Business Refuse:		(i) Where refuse is	26	27	28	30	31	33	34
		per	47	50	52	55	58	60	63
		per	108	113	119	125	131	137	143
		Volume of	Volume of	Volume of	Volume of	Volume of	Volume of	Volume of	Volume of
		Same as above	Same as above	Same as above	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	22	23	24	25	26	27	29
		(ii) per	43	45	47	50	52	55	57
(2) Garden or other bulky refuse from other than		(i) per load of 4	725	761	797	840	881	921	964
		(ii) per load of 1	181	190	199	210	220	230	241
(3) Removal other refuse		(i) Building rubble-	1,121	1,177	1,233	1,298	1,362	1,425	1,490
		(ii) Removal of scrap	2,274	2,387	2,502	2,634	2,764	2,891	3,024
		(iii) Removal and	746	784	821	865	907	949	993
(4) Domestic refuse (for the amount of services		(a) per dwelling	152	160	168	176	185	194	202
		or part	152	160	168	176	185	194	202
<b>Electricity tariffs</b>									
Consumption charge		(fill in thresholds)	251	288	310	356	397	415	434
Inclining Block Tariff in c/kWh		0 - 50	1	1	1	1	2	2	2
		51 - 350	1	2	2	2	2	2	2
		351 - 600	1	2	2	2	2	2	3
		> 600	2	2	2	3	3	3	4
Domestic high		For a single-phase connection	251	288	310	356	397	415	434
		For a three-phase connection	389	445	479	550	613	641	671
		Indigent user	Nil	Nil	Nil	Nil	Nil	Nil	Nil
Businesses, clubs, boarding houses, hotels, schools and		For a single-phase connection	-	-	-	-	-	-	-
		For a three-phase connection	-	-	-	-	-	-	-
Consumption Charge		Irrespective of kwh used	2	2	2	3	3	3	3
Commercial Prepaid		For single -phase connection	2	3	3	3	4	4	4
Large Consumers		Monthly service charge (which	1,283	1,469	1,579	1,816	2,023	2,116	2,212

Bulk supply at 11 000 V	Consumption charge for KVA	-	-	-	-	-	-	-
	Consumption charges	287	329	353	406	452	473	495
	Irrespective of kwh used	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh
	Monthly supply at 11 000 V	0	1	1	1	1	1	1
	Monthly service charge (which	1,358	1,556	1,672	1,923	2,143	2,241	2,344
	Where 50 KVA or more is	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh
	Consumption charge	287	328	353	406	452	473	495
	Irrespective of kwh used	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh	/Kwh
		1	1	1	1	1	1	2



KZN291 Mandeni - Supporting Table SA14 Household bills

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26 % incr.	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		1,124.64	1,114.03	1,167.51	1,218.88	1,218.88	1,218.88	4.4%	1,272.51	1,285.23	1,297.96
Electricity: Basic levy		567.06	590.73	647.44	832.63	832.63	832.63	11.8%	931.13	940.44	949.75
Electricity: Consumption		2,575.84	2,683.32	2,940.92	3,782.15	3,782.15	3,782.15	11.8%	4,229.58	4,271.87	4,314.17
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		147.67	148.37	155.50	170.94	170.94	170.94	4.4%	178.46	180.25	182.03
Other		-	-	-	-	-	-	-	-	-	-
sub-total		4,415.21	4,536.45	4,911.35	6,004.60	6,004.60	6,004.60	10.1%	6,611.68	6,677.80	6,743.92
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		4,415.21	4,536.45	4,911.35	6,004.60	6,004.60	6,004.60	10.1%	6,611.68	6,677.80	6,743.92
% increase/-decrease		8.8%	2.7%	8.3%	11.8%	11.8%	11.8%	(14.5%)	10.1%	1.0%	1.0%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		609.01	603.27	632.22	660.04	660.04	660.04	4.4%	689.08	695.97	702.86
Electricity: Basic levy		331.89	345.74	378.93	487.33	487.33	487.33	11.8%	544.98	550.43	555.88
Electricity: Consumption		511.96	533.32	584.52	751.72	751.72	751.72	11.8%	840.65	849.05	857.46
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		141.69	142.37	149.20	164.02	164.02	164.02	4.4%	171.24	172.95	174.66
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,594.55	1,624.70	1,744.88	2,063.10	2,063.10	2,063.10	8.9%	2,245.94	2,268.40	2,290.86
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		1,594.55	1,624.70	1,744.88	2,063.10	2,063.10	2,063.10	8.9%	2,245.94	2,268.40	2,290.86
% increase/-decrease		7.9%	1.9%	7.4%	8.7%	8.7%	8.7%	1.5%	8.9%	1.0%	1.0%
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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		8,435	45,842	26,417	155,246	194,047	194,047	10,955	72,867	137,070
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	8,435	45,842	26,417	155,246	194,047	194,047	10,955	72,867	137,070
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		8,435	45,842	26,417	155,246	194,047	194,047	10,955	72,867	137,070

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														
Call account 1-GRANTS	1	12 MNTHS	CALL	Yes	FIXED	7.2	NILL	NILL	30 June 2025	53,230	8,253	(313,219)	252,713	977
Call account 2 -HOUSING	2	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2025	2,171	52	(985)		1,238
Call account 3-MIG	3	12 MNTHS	CALL	Yes	FIXED	7.2	NILL	NILL	30 June 2025	124	1,384	(48,229)	48,228	1,507
Call account 5-TMT	4	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2025	516	3		3	522
Call account 6-INEP	5	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2025	1,519	9	(1,511)		17
Call account 7-AR	6	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2025	1,911	24	(1,800)		136
Call account 8- Title Deed	7	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2025	2,111	72	(125)		2,058
Call account 9-DISASTER RECOVERY	8	12 MNTHS	CALL	NO	FIXED	7.2	NILL	NILL	30 June 2025	12	0			12
ABSA	9	12 MNTHS	INVESTMENT	NO	FIXED	9.78	NILL	NILL	30 June 2025	100,000	10,565	(107,713)		2,852
ABSA	10	12 MNTHS	INVESTMENT	NO	FIXED		NILL	NILL	30 June 2025	30,000	4,637	(33,000)		1,637
Municipality sub-total										191,594	25,000	(506,583)	300,944	10,955
Entities														
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									191,594		(506,583)	300,944	10,955

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 - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		(14)	-	-	-	-	-	-	-	-
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		(5,747)	(4,762)	(6,043)	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	(5,760)	(4,762)	(6,043)	-	-	-	-	-	-
<b>Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	(5,760)	(4,762)	(6,043)	-	-	-	-	-	-

<b>Unspent Borrowing - Categorised by type</b>										
<b>Parent municipality</b>										
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		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
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		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Unspent Borrowing</b>	1	-	-	-	-	-	-	-	-	-

**References**

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

check borrowing balance	(5,760)	(4,762)	(6,043)	-	-	-	-	-	-
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KZN291 Mandeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		213,599	243,698	260,680	249,394	249,394	249,394	250,223	268,627	275,628
EPWP Incentive	-	2,435	4,807	3,784	1,815	1,815	1,815	1,714	-	-
Finance Management	-	-	1,850	1,850	1,800	1,800	1,800	1,900	2,000	2,100
Integrated National Electrification Programme	-	-	7,200	7,200	-	-	-	-	9,102	9,521
Local Government Equitable Share	-	211,164	212,818	230,823	243,588	243,588	243,588	244,198	255,187	261,567
Municipal Infrastructure Grant	-	-	17,023	17,023	2,191	2,191	2,191	2,411	2,338	2,441
Other transfers/grants [insert description]										
Provincial Government:		5,134	13,842	19,255	4,619	4,619	4,619	4,933	5,088	5,326
KwaZulu-Natal_Capacity Building and Other_Specific	-	4,972	13,680	19,093	4,619	4,619	4,619	4,933	5,088	5,326
KwaZulu-Natal_Infrastructure_Specify (Add grant details)	-	162	162	162	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Operating Transfers and Grants	5	218,733	257,540	279,935	254,013	254,013	254,013	255,156	273,715	280,954
Capital Transfers and Grants										
National Government:		42,232	82,276	132,244	38,910	44,288	44,288	45,817	44,426	46,373
Municipal Infrastructure Grant (MIG)	-	42,232	82,276	128,668	38,910	44,288	44,288	45,817	44,426	46,373
Integrated National Electrification Programme Grant	-	-	-	3,576	-	-	-	-	-	-
Other capital transfers/grants [insert desc]										
Provincial Government:		50,633	50,633	50,633	-	-	-	-	-	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	50,633	50,633	50,633	-	-	-	-	-	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	2,500	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total Capital Transfers and Grants	5	92,865	132,909	182,877	38,910	44,288	44,288	45,817	44,426	46,373
TOTAL RECEIPTS OF TRANSFERS & GRANTS		311,599	390,450	462,812	292,923	298,301	298,301	300,973	318,141	327,328

References

1. Each transfer/grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

2. Amounts actually RECEIVED; not revenue recognised (objective is to confirm grants transferred)

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Total transfers and grants must reconcile to Budgeted Cash Flows

6. 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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		213,599	243,698	262,978	249,394	249,394	249,394	250,223	268,627	275,628
EPWP Incentive	—	2,435	4,807	6,082	1,815	1,815	1,815	1,714	—	—
Finance Management	—	—	1,850	1,850	1,800	1,800	1,800	1,900	2,000	2,100
Integrated National Electrification Programme	—	—	7,200	7,200	—	—	—	—	9,102	9,521
Local Government Equitable Share	—	211,164	212,818	230,823	243,588	243,588	243,588	244,198	255,187	261,567
Municipal Infrastructure Grant	—	—	17,023	17,023	2,191	2,191	2,191	2,411	2,338	2,441
Other transfers/grants [insert description]										
Provincial Government:		5,364	6,889	12,710	4,619	4,619	4,619	4,933	5,088	5,326
KwaZulu-Natal	—	5,364	6,889	12,710	4,619	4,619	4,619	4,933	5,088	5,326
KwaZulu-Natal_Infrastructure_Specify (Add grant description)_Receipts										
Other transfers/grants [insert description]										
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]										
Other grant providers:		—	—	—	—	—	—	—	—	—
Other Transfers Public Corporations	—	—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		218,963	250,588	275,688	254,013	254,013	254,013	255,156	273,715	280,954
Capital expenditure of Transfers and Grants										
National Government:		96,989	135,149	192,631	38,910	44,288	44,288	45,817	44,426	46,373
Integrated National Electrification Programme Grant	—	—	—	2,553	—	—	—	—	—	—
KwaZulu-Natal	—	56,406	56,406	56,964	—	—	—	—	—	—
Municipal Disaster Recovery Grant	—	—	—	15,556	—	—	—	—	—	—
Municipal Infrastructure Grant	—	40,583	78,743	117,558	38,910	44,288	44,288	45,817	44,426	46,373
Other capital transfers/grants [insert desc]										
Provincial Government:		56,406	56,406	56,964	—	—	—	—	—	—
KwaZulu-Natal	—	56,406	56,406	56,964	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
[insert description]										
Other grant providers:		—	—	—	—	—	—	—	—	—
[insert description]										
Total capital expenditure of Transfers and Grants		153,395	191,555	249,594	38,910	44,288	44,288	45,817	44,426	46,373
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		372,359	442,143	525,282	292,923	298,301	298,301	300,973	318,141	327,328

**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	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		2,435	30,880	29,857	5,806	5,806	5,806	6,025	13,440	14,062
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		216,034	274,578	292,835	255,199	255,199	255,199	256,249	282,067	289,690
Conditions still to be met - transferred to liabilities		(213,599)	(243,698)	(262,978)	(249,394)	(249,394)	(249,394)	(250,223)	(268,627)	(275,628)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		5,134	13,842	19,255	4,619	4,619	4,619	4,933	5,088	5,326
<b>Conditions met - transferred to revenue</b>		10,498	20,731	31,965	9,238	9,238	9,238	9,866	10,176	10,652
Conditions still to be met - transferred to liabilities		(5,364)	(6,889)	(12,710)	(4,619)	(4,619)	(4,619)	(4,933)	(5,088)	(5,326)
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		226,532	295,310	324,800	264,437	264,437	264,437	266,115	292,243	300,342
<b>Total operating transfers and grants - CTBM</b>	2	(218,963)	(250,588)	(275,688)	(254,013)	(254,013)	(254,013)	(255,156)	(273,715)	(280,954)
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		42,232	82,276	132,244	38,910	44,288	44,288	45,817	44,426	46,373
<b>Conditions met - transferred to revenue</b>		(54,757)	(52,873)	(60,387)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		96,989	135,149	192,631	38,910	44,288	44,288	45,817	44,426	46,373
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		56,406	56,406	56,964	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(56,406)	(56,406)	(56,964)	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		92,865	132,909	182,877	38,910	44,288	44,288	45,817	44,426	46,373
<b>Conditions met - transferred to revenue</b>		92,865	132,909	182,877	38,910	44,288	44,288	45,817	44,426	46,373
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		94,514	136,442	179,454	38,910	44,288	44,288	45,817	44,426	46,373
<b>Total capital transfers and grants - CTBM</b>	2	40,583	78,743	135,667	38,910	44,288	44,288	45,817	44,426	46,373
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		321,047	431,752	504,254	303,348	308,725	308,725	311,931	336,669	346,715
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		(178,380)	(171,844)	(140,021)	(215,102)	(209,725)	(209,725)	(209,340)	(229,289)	(234,581)

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

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

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

References

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

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

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

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

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

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



**KZN291 Mandeni - Supporting Table SA22 Summary councillor and staff benefits**

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
<b><u>Councillors (Political Office Bearers plus Other)</u></b>	1									
Basic Salaries and Wages		–	–	12,378	13,768	13,768	13,768	14,456	15,107	15,485
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance		–	–	528	675	675	675	708	740	759
Cellphone Allowance		–	–	1,491	1,687	1,687	1,687	1,771	1,851	1,897
Housing Allowances		–	–	167	258	258	258	271	283	291
Other benefits and allowances		–	–	–	–	–	–	–	–	–
<b>Sub Total - Councillors</b>		–	–	14,564	16,388	16,388	16,388	17,207	17,981	18,431
<b>% increase</b>	4		–	–	12.5%	–	–	5.0%	4.5%	2.5%
<b><u>Senior Managers of the Municipality</u></b>	2									
Basic Salaries and Wages		5,197	4,204	3,865	5,876	5,876	5,876	5,916	6,182	6,337
Pension and UIF Contributions		0	1	1	11	11	11	11	11	11
Medical Aid Contributions		–	–	163	42	42	42	155	162	166
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		1,048	583	380	499	499	499	405	423	434
Motor Vehicle Allowance	3	737	645	716	871	871	871	922	963	987
Cellphone Allowance	3	186	182	272	195	195	195	285	298	305
Housing Allowances	3	264	256	114	278	278	278	296	309	317
Other benefits and allowances	3	1	1	347	286	286	286	486	508	521
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	345	1,443	5,131	3,736	3,736	3,736	3,979	4,158	4,262
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Senior Managers of Municipality</b>		7,778	7,316	10,989	11,794	11,794	11,794	12,454	13,014	13,340
<b>% increase</b>	4		(5.9%)	50.2%	7.3%	–	–	5.6%	4.5%	2.5%
<b><u>Other Municipal Staff</u></b>										
Basic Salaries and Wages		71,436	74,961	83,417	94,130	94,130	94,130	105,277	109,439	112,326
Pension and UIF Contributions		11,179	12,303	13,566	15,938	15,938	15,938	17,175	17,947	18,396
Medical Aid Contributions		5,273	5,426	6,332	6,180	6,180	6,180	7,270	7,570	7,759
Overtime		1,826	2,388	3,361	2,469	2,469	2,469	3,191	3,334	3,418
Performance Bonus		4,104	6,078	6,601	6,513	6,513	6,513	5,711	5,968	6,117
Motor Vehicle Allowance	3	4,063	4,672	4,751	5,495	5,495	5,495	6,160	6,437	6,598
Cellphone Allowance	3	452	530	617	604	604	604	832	869	891
Housing Allowances	3	289	306	315	362	362	362	405	423	433
Other benefits and allowances	3	1,041	828	983	887	887	887	1,052	1,099	1,127
Payments in lieu of leave		585	2,636	3,462	2,718	2,718	2,718	2,798	2,924	2,997
Long service awards		832	962	355	1,407	1,407	1,407	1,498	1,566	1,605
Post-retirement benefit obligations	6	(1,143)	(1,651)	(1,041)	4,047	4,047	4,047	4,310	4,504	4,616
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Other Municipal Staff</b>		99,934	109,438	122,720	140,748	140,748	140,748	155,678	162,081	166,283
<b>% increase</b>	4		9.5%	12.1%	14.7%	–	–	10.6%	4.1%	2.6%
<b>Total Parent Municipality</b>		107,713	116,754	148,273	168,930	168,930	168,930	185,339	193,076	198,054
			8.4%	27.0%	13.9%	–	–	9.7%	4.2%	2.6%
<b><u>Board Members of Entities</u></b>										
Basic Salaries and Wages		–	–	–	–	–	–	–	–	–
Pension and UIF Contributions		–	–	–	–	–	–	–	–	–
Medical Aid Contributions		–	–	–	–	–	–	–	–	–
Overtime		–	–	–	–	–	–	–	–	–
Performance Bonus		–	–	–	–	–	–	–	–	–
Motor Vehicle Allowance	3	–	–	–	–	–	–	–	–	–
Cellphone Allowance	3	–	–	–	–	–	–	–	–	–
Housing Allowances	3	–	–	–	–	–	–	–	–	–
Other benefits and allowances	3	–	–	–	–	–	–	–	–	–
Board Fees		–	–	–	–	–	–	–	–	–
Payments in lieu of leave		–	–	–	–	–	–	–	–	–
Long service awards		–	–	–	–	–	–	–	–	–
Post-retirement benefit obligations	6	–	–	–	–	–	–	–	–	–
Entertainment		–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–
Acting and post related allowance		–	–	–	–	–	–	–	–	–
In kind benefits		–	–	–	–	–	–	–	–	–
<b>Sub Total - Board Members of Entities</b>		–	–	–	–	–	–	–	–	–
<b>% increase</b>	4		–	–	–	–	–	–	–	–

<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		107,713	116,754	148,273	168,930	168,930	168,930	185,339	193,076	198,054
<b>% increase</b>	4		8.4%	27.0%	13.9%	-	-	9.7%	4.2%	2.6%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	107,713	116,754	133,709	152,543	152,543	152,543	168,132	175,095	179,623

#### 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

[illegible]

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	Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Number</b>	<b>1,2</b>									
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		35	5	30	35	5	30	35	5	30
Board Members of municipal entities	4	–	–	–	–	–	–	–	–	–
<b>Municipal employees</b>	5	–	–	–	–	–	–	–	–	–
Municipal Manager and Senior Managers	3	6	–	6	6	–	6	6	4	2
Other Managers	7	28	27	1	28	27	1	28	28	–
Professionals		123	108	15	125	110	15	125	112	13
Finance		34	25	9	35	26	9	35	26	9
Spatial/town planning		15	14	1	16	15	1	16	15	1
Information Technology		5	5	–	5	5	–	5	5	–
Roads		12	7	5	12	7	5	12	9	3
Electricity		5	5	–	5	5	–	5	5	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		41	41	–	41	41	–	41	41	–
Other		11	11	–	11	11	–	11	11	–
Technicians		22	19	3	24	21	3	25	25	–
Finance		–	–	–	–	–	–	–	–	–
Spatial/town planning		–	–	–	–	–	–	–	–	–
Information Technology		–	–	–	–	–	–	–	–	–
Roads		–	–	–	–	–	–	–	–	–
Electricity		–	–	–	–	–	–	–	–	–
Water		–	–	–	–	–	–	–	–	–
Sanitation		–	–	–	–	–	–	–	–	–
Refuse		–	–	–	–	–	–	–	–	–
Other		22	19	3	24	21	3	25	25	–
Clerks (Clerical and administrative)		24	24	–	24	24	–	25	25	–
Service and sales workers		–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers		–	–	–	–	–	–	–	–	–
Craft and related trades		–	–	–	–	–	–	–	–	–
Plant and Machine Operators		24	24	–	28	28	–	32	32	–
Elementary Occupations		83	83	–	99	99	–	112	102	10
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>345</b>	<b>290</b>	<b>55</b>	<b>369</b>	<b>314</b>	<b>55</b>	<b>388</b>	<b>333</b>	<b>55</b>
<b>% increase</b>					7.0%	8.3%	–	5.1%	6.1%	–
<b>Total municipal employees headcount</b>	6, 10	<b>345</b>	<b>290</b>	<b>55</b>	<b>369</b>	<b>314</b>	<b>55</b>	<b>388</b>	<b>333</b>	<b>55</b>
Finance personnel headcount	8, 10	<b>34</b>	<b>25</b>	<b>9</b>	<b>35</b>	<b>26</b>	<b>9</b>	<b>35</b>	<b>26</b>	<b>9</b>
Human Resources personnel headcount	8, 10	<b>311</b>	<b>265</b>	<b>46</b>	<b>334</b>	<b>288</b>	<b>46</b>	<b>353</b>	<b>307</b>	<b>46</b>

**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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		6,742	6,742	6,742	6,742	6,742	6,742	6,742	6,742	6,742	6,742	6,742	6,742	80,899	89,250	91,481
Service charges - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management		1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	1,227	14,727	15,389	15,774
Sale of Goods and Rendering of Services		126	126	126	126	126	126	126	126	126	126	126	126	1,515	1,583	1,622
Agency services		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		168	168	168	168	168	168	168	168	168	168	168	168	2,016	2,106	2,159
Interest earned from Current and Non Current Assets		2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000	26,125	26,778
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		63	63	63	63	63	63	63	63	63	63	63	63	756	790	810
Licence and permits		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Special rating levies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,254	1,285
<b>Non-Exchange Revenue</b>																
Property rates		5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	5,415	64,975	67,899	69,596
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		114	114	114	114	114	114	114	114	114	114	114	114	1,368	1,430	1,465
Licences or permits		83	83	83	83	83	83	83	83	83	83	83	83	999	1,044	1,070
Transfer and subsidies - Operational		21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	254,956	273,512	280,741
Interest		371	371	371	371	371	371	371	371	371	371	371	371	4,453	4,654	4,770
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue (excluding capital transfers and contri</b>		<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>37,739</b>	<b>452,864</b>	<b>485,035</b>	<b>497,552</b>
<b>Expenditure</b>																
Employee related costs		14,011	14,011	14,011	14,011	14,011	14,011	14,011	14,011	14,011	14,011	14,011	14,011	168,132	175,095	179,623
Remuneration of councillors		1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	17,207	17,981	18,431
Bulk purchases - electricity		5,368	5,368	5,368	5,368	5,368	5,368	5,368	5,368	5,368	5,368	5,368	5,368	64,416	61,791	63,336
Inventory consumed		492	492	492	492	492	492	492	492	492	492	492	492	5,907	6,631	6,797
Debt impairment		2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	32,077	33,520	34,358
Depreciation and amortisation		3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	36,240	37,870	38,817
Interest		254	254	254	254	254	254	254	254	254	254	254	254	3,050	3,187	3,267
Contracted services		7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	89,650	88,442	90,857
Transfers and subsidies		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Irrecoverable debts written off		553	553	553	553	553	553	553	553	553	553	553	553	6,637	6,935	7,109
Operational costs		5,225	5,225	5,225	5,225	5,225	5,225	5,225	5,225	5,225	5,225	5,225	5,225	62,700	51,005	52,256
Losses on disposal of Assets		50	50	50	50	50	50	50	50	50	50	50	50	600	627	643
Other Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditure</b>		<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>40,551</b>	<b>486,614</b>	<b>483,086</b>	<b>495,492</b>
<b>Surplus/(Deficit)</b>		<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(2,813)</b>	<b>(33,751)</b>	<b>1,949</b>	<b>2,060</b>
Transfers and subsidies - capital (monetary allocations)		3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) after income tax</b>		<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Share of Surplus/Deficit attributable to Joint Venture		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) attributable to municipality</b>		<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>1,022</b>	<b>12,266</b>	<b>46,578</b>	<b>48,647</b>

**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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960
Vote 2 - Finance and administration		27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	333,836	348,873	357,645
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		511	511	511	511	511	511	511	511	511	511	511	511	6,129	6,337	6,607
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	48,730	47,289	49,352
Vote 9 - Road transport		332	332	332	332	332	332	332	332	332	332	332	332	3,979	2,367	2,426
Vote 10 - Energy sources		6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	81,285	98,755	101,415
Vote 11 - Waste Management		1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	16,557	17,302	17,734
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	498,880	529,664	544,139
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	80,065	80,588	82,603
Vote 2 - Finance and administration		13,393	13,393	13,393	13,393	13,393	13,393	13,393	13,393	13,393	13,393	13,393	13,393	160,713	150,376	154,154
Vote 3 - Internal audit		26	26	26	26	26	26	26	26	26	26	26	26	313	327	335
Vote 4 - Community and social services		3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	36,416	37,691	38,739
Vote 5 - Sport and Recreation		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,044	13,631	13,972
Vote 6 - Public safety		179	179	179	179	179	179	179	179	179	179	179	179	2,148	2,244	2,301
Vote 7 - Housing		18	18	18	18	18	18	18	18	18	18	18	18	214	224	229
Vote 8 - Planning and Development		2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	2,254	27,051	28,249	28,999
Vote 9 - Road transport		5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	5,282	63,379	59,424	60,910
Vote 10 - Energy sources		6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	74,212	79,949	82,108
Vote 11 - Waste Management		1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	23,439	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		468	468	468	468	468	468	468	468	468	468	468	468	5,621	5,874	6,021
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	486,614	483,086	495,492
Surplus/(Deficit) before assoc.		1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,266	46,578	48,647
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,266	46,578	48,647

References

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

KZN291 Mandeni - Supporting Table SA27 Budgeted mont 697083

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional																
Governance and administration		28,517	28,517	28,517	28,517	28,517	28,517	28,517	28,517	28,517	28,517	28,517	28,517	342,201	357,614	366,605
Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960
Finance and administration		27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	27,820	333,836	348,873	357,645
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		511	511	511	511	511	511	511	511	511	511	511	511	6,129	6,337	6,607
Community and social services		477	477	477	477	477	477	477	477	477	477	477	477	5,720	5,911	6,169
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		34	34	34	34	34	34	34	34	34	34	34	34	409	427	438
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	4,392	52,709	49,655	51,778
Planning and development		4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	4,061	48,730	47,289	49,352
Road transport		332	332	332	332	332	332	332	332	332	332	332	332	3,979	2,367	2,426
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,154	8,153	97,842	116,057	119,149
Energy sources		6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	6,774	81,285	98,755	101,415
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	1,380	16,557	17,302	17,734
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	41,573	498,880	529,664	544,139
Expenditure - Functional																
Governance and administration		20,091	20,091	20,091	20,091	20,091	20,091	20,091	20,091	20,091	20,091	20,091	20,091	241,091	231,291	237,091
Executive and council		6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	6,672	80,065	80,588	82,603
Finance and administration		13,419	13,419	13,419	13,419	13,419	13,419	13,419	13,419	13,419	13,419	13,419	13,419	161,026	150,703	154,489
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	4,319	51,822	53,790	55,241
Community and social services		3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	3,035	36,416	37,691	38,739
Sport and recreation		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,044	13,631	13,972
Public safety		179	179	179	179	179	179	179	179	179	179	179	179	2,148	2,244	2,301
Housing		18	18	18	18	18	18	18	18	18	18	18	18	214	224	229
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,707	7,707	7,707	7,707	7,707	7,707	7,707	7,707	7,707	7,707	7,707	7,707	92,481	89,817	92,106
Planning and development		2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	2,211	26,529	27,704	28,440
Road transport		5,028	5,028	5,028	5,028	5,028	5,028	5,028	5,028	5,028	5,028	5,028	5,028	60,331	56,239	57,645
Environmental protection		468	468	468	468	468	468	468	468	468	468	468	468	5,621	5,874	6,021
Trading services		8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	8,392	100,699	107,643	110,495
Energy sources		6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	6,184	74,212	79,949	82,108
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		254	254	254	254	254	254	254	254	254	254	254	254	3,048	3,185	3,265
Waste management		1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	23,439	24,509	25,122
Other		43	43	43	43	43	43	43	43	43	43	43	43	522	545	559
Total Expenditure - Functional		40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	40,551	486,614	483,086	495,492
Surplus/(Deficit) before assoc.		1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,266	46,578	48,647
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	1,022	12,266	46,578	48,647

References

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

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and council		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	36,348	37,257
Vote 2 - Finance and administration		495	495	495	495	495	495	495	495	495	495	495	495	5,941	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	1,570	18,841	10,019	10,273
Vote 5 - Sport and Recreation		621	621	621	621	621	621	621	621	621	621	621	621	7,450	3,822	3,918
Vote 6 - Public safety		6	6	6	6	6	6	6	6	6	6	6	6	70	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		623	623	623	623	623	623	623	623	623	623	623	623	7,478	-	-
Vote 9 - Road transport		4,559	4,559	4,559	4,559	4,559	4,559	4,559	4,559	4,559	4,559	4,559	4,559	54,707	25,967	27,344
Vote 10 - Energy sources		370	370	370	370	370	370	370	370	370	370	370	370	4,439	-	-
Vote 11 - Waste Management		135	135	135	135	135	135	135	135	135	135	135	135	1,626	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	130,552	76,156	78,791
<b>Total Capital Expenditure</b>	2	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	130,552	76,156	78,791

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 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>																
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	2,995	35,941	36,348	37,257
Executive and council		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	36,348	37,257
Finance and administration		495	495	495	495	495	495	495	495	495	495	495	495	5,941	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	2,197	26,361	13,841	14,191
Community and social services		814	814	814	814	814	814	814	814	814	814	814	814	9,768	10,019	10,273
Sport and recreation		621	621	621	621	621	621	621	621	621	621	621	621	7,450	3,822	3,918
Public safety		762	762	762	762	762	762	762	762	762	762	762	762	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	5,110	61,316	25,967	27,344
Planning and development		623	623	623	623	623	623	623	623	623	623	623	623	7,478	-	-
Road transport		4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	4,486	53,838	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		578	578	578	578	578	578	578	578	578	578	578	578	6,935	-	-
Energy sources		370	370	370	370	370	370	370	370	370	370	370	370	4,439	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		72	72	72	72	72	72	72	72	72	72	72	72	870	-	-
Waste management		135	135	135	135	135	135	135	135	135	135	135	135	1,626	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	130,552	76,156	78,791
<b>Funded by:</b>																
National Government		3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	3,320	39,841	38,631	40,325
Provincial Government		14	14	14	14	14	14	14	14	14	14	14	14	174	177	185
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	3,335	40,014	38,808	40,510
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	90,538	37,347	38,281
<b>Total Capital Funding</b>		10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	10,879	130,552	76,156	78,791

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 2025/26												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousand</b>															
<b>Cash Receipts By Source</b>															
Property rates	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	4,169	50,031	67,899	69,596
Service charges - electricity revenue	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	6,903	82,831	102,366	104,926
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	15,073	17,698	18,140
Rental of facilities and equipment	72	72	72	72	72	72	72	72	72	72	72	72	869	908	931
Interest earned - external investments	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000	26,125	26,778
Interest earned - outstanding debtors	27	27	27	27	27	27	27	27	27	27	27	27	323	6,760	6,929
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	114	114	114	114	114	114	114	114	114	114	114	114	1,368	1,430	1,465
Licences and permits	96	96	96	96	96	96	96	96	96	96	96	96	1,148	1,200	1,230
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	106,196	4,733	-	-	572	80,585	757	-	62,448	-	-	-	254,956	264,410	271,220
Other revenue	271	271	271	271	271	271	271	271	271	271	271	271	3,254	12,503	13,007
<b>Cash Receipts by Source</b>	<b>121,187</b>	<b>19,724</b>	<b>14,991</b>	<b>14,991</b>	<b>15,563</b>	<b>95,577</b>	<b>15,748</b>	<b>14,991</b>	<b>77,440</b>	<b>14,991</b>	<b>14,991</b>	<b>14,991</b>	<b>434,854</b>	<b>501,299</b>	<b>514,223</b>
<b>Other Cash Flows by Source</b>															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	19,443	-	-	-	6,350	-	-	-	20,223	-	-	-	46,017	44,629	46,586
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	1,675	-	20,102	21,006	21,531
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>140,630</b>	<b>19,724</b>	<b>14,991</b>	<b>14,991</b>	<b>21,913</b>	<b>95,577</b>	<b>15,748</b>	<b>14,991</b>	<b>97,663</b>	<b>14,991</b>	<b>14,991</b>	<b>14,991</b>	<b>500,973</b>	<b>566,934</b>	<b>582,341</b>
<b>Cash Payments by Type</b>															
Employee related costs	13,762	13,762	13,762	13,762	13,762	13,762	13,762	13,762	13,762	13,762	13,762	13,762	165,146	171,975	176,425
Remuneration of councillors	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	1,434	17,207	17,981	18,431
<b>Interest</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>254</b>	<b>3,050</b>	<b>3,187</b>	<b>3,267</b>
Bulk purchases - electricity	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	6,173	74,078	71,060	72,837
Acquisitions - water & other inventory	521	521	521	521	521	521	521	521	521	521	521	521	6,247	-	-
Contracted services	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	8,591	103,086	99,682	102,408
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	5,731	68,776	55,629	56,994
<b>Cash Payments by Type</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>36,466</b>	<b>437,591</b>	<b>419,514</b>	<b>430,361</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	12,053	12,053	12,053	12,053	12,053	12,053	12,053	12,053	12,053	12,053	12,053	12,053	144,635	85,509	87,776
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>48,519</b>	<b>582,226</b>	<b>505,023</b>	<b>518,137</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>92,111</b>	<b>(28,794)</b>	<b>(33,527)</b>	<b>(33,527)</b>	<b>(26,605)</b>	<b>47,058</b>	<b>(32,771)</b>	<b>(33,527)</b>	<b>49,144</b>	<b>(33,527)</b>	<b>(33,527)</b>	<b>(33,527)</b>	<b>(81,253)</b>	<b>61,912</b>	<b>64,203</b>
Cash/cash equivalents at the month/year begin:	92,208	184,320	155,525	121,998	88,471	61,865	108,923	76,153	42,625	91,769	58,242	24,715	92,208	10,955	72,867
Cash/cash equivalents at the month/year end:	184,320	155,525	121,998	88,471	61,865	108,923	76,153	42,625	91,769	58,242	24,715	(8,813)	10,955	72,867	137,070

## 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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R million		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

KZN291 Mandeni - Supporting Table SA32 List of external mechanisms

External mechanism  Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
MABUNE CONSULTING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
IYER / CRAWFORD JV	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
VELENKOSINI PROFESSIONAL LAND SURVEYORS	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
TSHANI CONSULTING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
ISIBUKO DEVELOPMENT PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
NEW PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS CONSULTANTS FOR A PER	30 March 2025	Charged per transaction
CCG TECHNOLOGY GROUP	Yrs	3 YEARS	MSCOA	31 October 2027	12,638
FNB	Yrs	5 YEARS	BANKING SERVICES	30 May 2026	Charged per transaction
INSIDE DATA	Yrs	3 YEARS	BULK PRINTING AND MAILING	20 February 2025	3,754
UMHLABA GEOMATICS	Yrs	3 YEARS	GENERAL VALUATION & PREPARATION OF A VALUATION ROLL	17 August 2025	1,145
PAY DAY SOFTWARE SYSTEMS	Yrs	3 YEARS	PAY ROLL AND HR SYSTEMS	02 November 2026	1,570
KUNENE MAKOPO	Yrs	3 YEARS	SHORT - TERM INSURANCE-ASSETS	30 September 2026	4,607
MBD CONSULTING	Yrs	3 YEARS	SOURCING OF SOCIAL AND ECONOMIC INFRASTRUCTURE INVESTMENT CAPIT	04 August 2027	10 % Charged per transaction
MAXIMUM PROFIT- MAXPROF	Yrs	3 YEARS	SOURCING OF SOCIAL AND ECONOMIC INFRASTRUCTURE INVESTMENT CAPIT	04 August 2027	10 % Charged per transaction
CONLOG (PTY) LIMITED		3 YEARS	SMART METRES	29 August 2027	Charged per transaction
ESKOM		ONGOING	ELECTRICITY SUPPLY	ONGOING	Charge per usage
MOBILE TELEPHONE NETWORKS (MTN)	Yrs	3 YEARS	3G MODEM FOR 87 USERS	31 January 2027	803
MICROSOFT IRELAND OPERATIONS LIMITED	Yrs	3 YEARS	MICROSOFT LICENCES	14 November 2024	Based on rand/dollar value
INVOKORA SOLUTIONS (Pty) Ltd	Yrs	3 YEARS	ICT PANEL OF SERVICE PROVIDERS	19 February 2026	USD
KAYOSI TRADING	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based
MIN MAP ENTERPRISES AND SERVICES	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based
UNLIMITED ABC	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based

**KZN291 Mandeni - Supporting Table SA33 Contracts having future budgetary implications**

Description	Ref	Preceding Years	Current Year 2024/25	2025/26 Medium Term Revenue & Expenditure Framework			Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1 CONLOG (PTY) LIMITED		3 YEARS	5,162	1,739	1,819	1,903								10,623
Contract 2 INSIDE DATA		3 YEARS	3,754	130	136	143								4,163
Contract 3 UMLABA GEOMATICS		3 YEARS	1,145	261	273	285								1,964
<b>Total Operating Revenue Implication</b>		-	10,060	2,130	2,228	2,331	-	-	-	-	-	-	-	16,750
<b>Expenditure Obligation By Contract</b>	2													
Contract 1 CCG TECHNOLOGY GROUP		8 YEARS	12,638	550	575	602								14,365
Contract 2 FNB		5 YEARS		450	471	492								
Contract 3 PAY DAY SOFTWARE SYSTEMS		3 YEARS	3,754	250	262	274								
Contract 4 MALUTHULI CONSULTING		4 YEARS			-	-								
Contract 5 KING CETSHWAYO MUNICIPALITY		2 YEARS	4,500	1,478	1,546	1,617								
Contract 6 SPARKS & ELLIS UNIFORMS		3 YEARS			-	-								
Contract 7 EZAMALUNQA TRADING		1 YEAR	2,781	1,000	1,046	1,094								
Contract 8 PROSECURE		1 YEAR	650		-	-								
Contract 9 RURAL METRO EMERGENCY SERVICES		2 YEARS	9,310	1,478	1,546	1,617								
Contract 10 NJOMISA BOERDERY		3 YEARS	1,575	650	680	711								
Contract 11 EZAMALUNQA TRADING		3 YEARS	27,869	10,435	10,915	11,417								
Contract 12 SNOBHO (PTY) LTD		3 YEARS	6,955	1,913	2,001	2,093								
Contract 13 etc														
<b>Total Operating Expenditure Implication</b>		-	16,391	1,250	1,308	1,368	-	-	-	-	-	-	-	20,316
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	16,391	1,250	1,308	1,368	-	-	-	-	-	-	-	20,316
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

**References**

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

KZN291 Mandeni - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,283	7,788	11,236	14,478	8,379	8,379	8,760	1,230	1,261
Roads Infrastructure		6,283	7,661	7,886	9,739	5,633	5,633	6,090	1,230	1,261
Roads		6,283	7,661	7,886	4,696	4,298	4,298	1,177	1,230	1,261
Road Structures		-	-	-	1,304	870	870	1,739	-	-
Road Furniture		-	-	-	3,739	465	465	3,174	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	127	1,849	2,713	1,055	1,055	870	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	127	1,849	2,278	794	794	-	-	-
HV Switching Station		-	-	-	435	261	261	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	435	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	435	-	-
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		-	-	-	70	36	36	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	70	36	36	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	1,500	1,739	1,560	1,560	1,626	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	756	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	1,500	1,739	1,560	1,560	870	-	-
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		-	-	-	217	96	96	174	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	217	96	96	174	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>		16,425	14,792	30,610	15,796	22,615	22,615	16,072	12,568	12,882
Community Facilities		7,811	11,048	23,398	6,870	9,974	9,974	12,766	9,387	9,622
Halls		3,643	-	137	1,304	1,870	1,870	8,983	9,387	9,622
Centres		3,953	9,161	18,054	609	1,409	1,409	522	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	435	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	2,174	2,174	2,174	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	174	174	174	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		214	1,888	5,206	2,609	4,348	4,348	2,826	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		8,614	3,744	7,212	8,927	12,641	12,641	3,307	3,180	3,260
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		8,614	3,744	7,212	8,927	12,641	12,641	3,307	3,180	3,260
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
<b>Other assets</b>		-	-	1,723	5,652	10,082	10,082	30,957	36,802	37,722
Operational Buildings		-	-	1,723	5,652	10,082	10,082	30,957	36,802	37,722
Municipal Offices		-	-	1,723	5,217	9,647	9,647	29,565	36,802	37,722
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	435	435	435	1,391	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	2,124	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	2,124	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	2,124	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	1,030	957	992	992	1,526	132	139
Computer Equipment		-	-	1,030	957	992	992	1,526	132	139
<b>Furniture and Office Equipment</b>		19,890	51,998	52,559	1,739	1,687	1,687	765	45	47
Furniture and Office Equipment		19,890	51,998	52,559	1,739	1,687	1,687	765	45	47
<b>Machinery and Equipment</b>		-	-	8,676	3,039	3,116	3,116	9,940	-	-
Machinery and Equipment		-	-	8,676	3,039	3,116	3,116	9,940	-	-
<b>Transport Assets</b>		-	-	18,989	10,365	11,812	11,812	-	-	-
Transport Assets		-	-	18,989	10,365	11,812	11,812	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on new assets</b>	1	42,598	74,579	126,946	52,027	58,683	58,683	68,020	50,777	52,051



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 €

check balance	272,457,201	302,868,285	396,199,095	-	-	-	-	-	-
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KZN291 Mandeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure											
			89,384	88,983	98,122	26,739	27,165	27,165	4,439	-	-
Roads Infrastructure			67,072	66,178	74,697	26,304	26,730	26,730	3,913	-	-
Roads			2,160	-	8,520	26,304	26,730	26,730	3,913	-	-
Road Structures			46,707	47,178	47,178	-	-	-	-	-	-
Road Furniture			18,205	18,999	18,999	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	410	-	-	-	-	-	-
Drainage Collection			-	-	410	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			22,312	22,805	23,015	435	435	435	526	-	-
Power Plants			-	-	-	-	-	-	-	-	-
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			15,362	15,362	15,572	435	435	435	526	-	-
LV Networks			6,950	7,443	7,443	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spares			-	-	-	-	-	-	-	-	-
Community Assets											
			45,124	53,395	53,395	2,609	870	870	4,348	-	-
Community Facilities			42,665	53,395	53,395	2,609	870	870	4,348	-	-
Halls			14,409	20,889	20,889	-	-	-	-	-	-
Centres			17,959	22,854	22,854	-	-	-	-	-	-
Crèches			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations			-	-	-	-	-	-	-	-	-
Testing Stations			-	-	-	-	-	-	-	-	-
Museums			-	-	-	-	-	-	-	-	-
Galleries			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Libraries			7,524	7,386	7,386	-	-	-	-	-	-
Cemeteries/Crematoria			-	-	-	-	-	-	-	-	-
Police			-	-	-	-	-	-	-	-	-

Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	507	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	2,266	2,266	2,266	2,609	870	870	4,348	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,459	-	-	-	-	-	-	-	-
Indoor Facilities	2,459	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	6,549	7,116	6,257	-	-	-	-	-	-
Computer Equipment	6,549	7,116	6,257	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	7,894	8,121	7,915	-	-	-	-	-	-
Furniture and Office Equipment	7,894	8,121	7,915	-	-	-	-	-	-
<b>Machinery and Equipment</b>	20,819	21,441	20,245	-	-	-	-	-	-
Machinery and Equipment	20,819	21,441	20,245	-	-	-	-	-	-
<b>Transport Assets</b>	27,543	47,616	45,884	-	-	-	-	-	-
Transport Assets	27,543	47,616	45,884	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	197,313	226,672	231,818	29,348	28,034	28,034	8,787	-
<b>Renewal of Existing Assets as % of total capex</b>		65.1%	57.2%	43.3%	23.0%	20.9%	20.9%	6.7%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		666.1%	754.0%	736.2%	77.5%	74.1%	74.1%	24.2%	0.0%
<b>References</b>									
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									

KZN291 Mandeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			13,024	13,528	14,325	18,504	19,374	19,374	21,802	15,968	16,367
Roads Infrastructure			4,612	7,600	6,397	8,548	8,548	8,548	8,426	5,625	5,765
Roads			4,585	7,470	6,397	7,939	7,939	7,939	7,948	5,125	5,253
Road Structures			28	59	–	435	435	435	304	318	326
Road Furniture			–	70	–	174	174	174	174	182	186
Capital Spares			–	–	–	–	–	–	–	–	–
Storm water Infrastructure			506	627	1,017	2,870	2,870	2,870	3,913	454	466
Drainage Collection			506	627	1,017	2,870	2,870	2,870	3,913	454	466
Storm water Conveyance			–	–	–	–	–	–	–	–	–
Attenuation			–	–	–	–	–	–	–	–	–
Electrical Infrastructure			2,271	1,196	2,518	3,000	2,565	2,565	3,148	3,289	3,372
Power Plants			99	93	–	43	43	43	130	136	140
HV Substations			–	–	–	–	–	–	–	–	–
HV Switching Station			–	–	–	–	–	–	–	–	–
HV Transmission Conductors			268	–	521	739	739	739	870	909	931
MV Substations			20	9	77	43	43	43	61	64	65
MV Switching Stations			–	–	–	–	–	–	–	–	–
MV Networks			85	58	47	130	130	130	87	91	93
LV Networks			463	332	784	739	739	739	1,130	1,181	1,211
Capital Spares			1,336	704	1,089	1,304	870	870	870	909	931
Water Supply Infrastructure			–	–	–	–	–	–	–	–	–
Dams and Weirs			–	–	–	–	–	–	–	–	–
Boreholes			–	–	–	–	–	–	–	–	–
Reservoirs			–	–	–	–	–	–	–	–	–
Pump Stations			–	–	–	–	–	–	–	–	–
Water Treatment Works			–	–	–	–	–	–	–	–	–
Bulk Mains			–	–	–	–	–	–	–	–	–
Distribution			–	–	–	–	–	–	–	–	–
Distribution Points			–	–	–	–	–	–	–	–	–
PRV Stations			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–
Sanitation Infrastructure			–	–	–	–	–	–	–	–	–
Pump Station			–	–	–	–	–	–	–	–	–
Reticulation			–	–	–	–	–	–	–	–	–
Waste Water Treatment Works			–	–	–	–	–	–	–	–	–
Outfall Sewers			–	–	–	–	–	–	–	–	–
Toilet Facilities			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure			2,632	3,059	3,421	3,391	4,696	4,696	5,565	5,816	5,961
Landfill Sites			–	–	–	–	–	–	–	–	–
Waste Transfer Stations			–	–	–	–	–	–	–	–	–
Waste Processing Facilities			2,632	3,059	3,421	3,391	4,696	4,696	5,565	5,816	5,961
Waste Drop-off Points			–	–	–	–	–	–	–	–	–
Waste Separation Facilities			–	–	–	–	–	–	–	–	–
Electricity Generation Facilities			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–
Rail Infrastructure			–	–	–	–	–	–	–	–	–
Rail Lines			–	–	–	–	–	–	–	–	–
Rail Structures			–	–	–	–	–	–	–	–	–
Rail Furniture			–	–	–	–	–	–	–	–	–
Drainage Collection			–	–	–	–	–	–	–	–	–
Storm water Conveyance			–	–	–	–	–	–	–	–	–
Attenuation			–	–	–	–	–	–	–	–	–
MV Substations			–	–	–	–	–	–	–	–	–
LV Networks			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–
Coastal Infrastructure			–	–	–	–	–	–	–	–	–
Sand Pumps			–	–	–	–	–	–	–	–	–
Piers			–	–	–	–	–	–	–	–	–
Revetments			–	–	–	–	–	–	–	–	–
Promenades			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure			3,002	1,046	972	696	696	696	750	784	803
Data Centres			–	–	–	–	–	–	–	–	–
Core Layers			3,002	1,046	972	696	696	696	750	784	803
Distribution Layers			–	–	–	–	–	–	–	–	–
Capital Spares			–	–	–	–	–	–	–	–	–

<b>Community Assets</b>	<b>1,022</b>	<b>1,089</b>	<b>1,843</b>	<b>2,148</b>	<b>2,197</b>	<b>2,197</b>	<b>2,885</b>	<b>3,015</b>	<b>3,090</b>
Community Facilities	169	52	207	174	43	43	363	379	389
Halls	-	-	107	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	169	3	-	-	-	-	213	223	228
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	49	101	174	43	43	150	157	161
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	853	1,036	1,635	1,974	2,154	2,154	2,522	2,635	2,701
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	853	1,036	1,635	1,974	2,154	2,154	2,522	2,635	2,701
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>139</b>	<b>91</b>	<b>30</b>	-	-	-	<b>348</b>	<b>363</b>	<b>373</b>
Operational Buildings	139	91	30	-	-	-	348	363	373
Municipal Offices	139	91	30	-	-	-	348	363	373
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	-	-	-	348	193	193	-	-	-
Computer Equipment	-	-	-	348	193	193	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	<b>4,135</b>	<b>3,970</b>	<b>5,289</b>	<b>6,348</b>	<b>7,432</b>	<b>7,432</b>	<b>10,438</b>	<b>4,547</b>	<b>4,660</b>
Machinery and Equipment	4,135	3,970	5,289	6,348	7,432	7,432	10,438	4,547	4,660
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-

<b>Land</b>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-

<b>Living resources</b>		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	18,320	18,677	21,486	27,348	29,196	29,196	35,473	23,893	24,490
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as % Operating Expenditure</b>		6.0%	5.5%	5.4%	6.2%	6.2%	6.2%	12.0%	4.9%	5.1%

References

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

KZN291 Mandeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>Depreciation by Asset Class/Sub-class</b>	<b>1</b>									
<b>Infrastructure</b>		999	3,526	3,641	5,393	5,393	5,393	4,153	4,340	4,449
Roads Infrastructure		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		999	1,039	1,097	2,590	2,590	2,590	1,105	1,155	1,184
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		999	1,039	1,097	2,590	2,590	2,590	1,105	1,155	1,184
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		23,127	19,990	19,754	21,055	21,055	21,055	21,715	22,692	23,259
Community Facilities		23,127	19,990	19,754	21,055	21,055	21,055	21,715	22,692	23,259
Halls		23,127	19,990	19,754	21,055	21,055	21,055	21,715	22,692	23,259
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	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	784	889	926	1,466	1,466	1,466	817	854	875
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	784	889	926	1,466	1,466	1,466	817	854	875
Staff Housing	784	889	926	1,466	1,466	1,466	817	854	875
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	110	75	83	364	364	364	79	83	85
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	110	75	83	364	364	364	79	83	85
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	110	75	83	364	364	364	79	83	85
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	1,295	1,503	1,147	2,426	2,426	2,426	1,300	1,358	1,392
Computer Equipment	1,295	1,503	1,147	2,426	2,426	2,426	1,300	1,358	1,392
<b>Furniture and Office Equipment</b>	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	1,768	1,768	1,768	-	-	-
Machinery and Equipment	-	-	-	1,768	1,768	1,768	-	-	-
<b>Transport Assets</b>	3,309	4,079	5,939	5,384	5,384	5,384	8,175	8,543	8,757
Transport Assets	3,309	4,079	5,939	5,384	5,384	5,384	8,175	8,543	8,757
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	<b>1</b>	<b>29,623</b>	<b>30,063</b>	<b>31,489</b>	<b>37,856</b>	<b>37,856</b>	<b>37,856</b>	<b>36,240</b>	<b>37,870</b>	<b>38,817</b>

References

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

Check	(5,633)	(2,374)	(2,239)	-	-	-	-	-	-
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KZN291 Mandeni - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		20,658	30,314	95,290	39,312	38,764	38,764	47,399	24,736	26,082
Roads Infrastructure		17,083	21,457	81,081	38,882	38,334	38,334	44,704	24,736	26,082
Roads		13,229	17,453	75,442	37,578	37,447	37,447	43,051	24,736	26,082
Road Structures		3,854	3,854	3,854	–	–	–	–	–	–
Road Furniture		–	150	1,785	1,304	887	887	1,652	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	5,128	–	–	–	–	–	–
Drainage Collection		–	–	5,128	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3,575	8,858	9,080	430	430	430	2,696	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		3,575	8,858	9,080	430	430	430	2,174	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		–	–	–	–	–	–	522	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	–	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticalation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
<b>Community Assets</b>		41,983	63,548	69,015	174	–	–	3,714	642	658
Community Facilities		1,051	6,168	12,369	174	–	–	–	–	–
Halls		757	5,874	12,075	174	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		–	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	–	–	–	–	–	–	–
Public Open Space		294	294	294	–	–	–	–	–	–
Nature Reserves		–	–	–	–	–	–	–	–	–
Public Ablution Facilities		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Stalls		–	–	–	–	–	–	–	–	–
Abattoirs		–	–	–	–	–	–	–	–	–
Airports		–	–	–	–	–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		40,933	57,380	56,646	–	–	–	3,714	642	658
Indoor Facilities		–	–	–	–	–	–	–	–	–
Outdoor Facilities		40,933	57,380	56,646	–	–	–	3,714	642	658
Capital Spares		–	–	–	–	–	–	–	–	–

<b>Heritage assets</b>										
Monuments	–	–	–	–	–	–	–	–	–	–
Historic Buildings	–	–	–	–	–	–	–	–	–	–
Works of Art	–	–	–	–	–	–	–	–	–	–
Conservation Areas	–	–	–	–	–	–	–	–	–	–
Other Heritage	–	–	–	–	–	–	–	–	–	–
<b>Investment properties</b>										
Revenue Generating	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–	–	–	–	–	–	–	–	–
Unimproved Property	–	–	–	–	–	–	–	–	–	–
<b>Other assets</b>	<b>316</b>	<b>1,086</b>	<b>12,354</b>	<b>6,087</b>	<b>7,130</b>	<b>7,130</b>	<b>2,632</b>			
Operational Buildings	316	1,086	12,354	6,087	7,130	7,130	2,632	–	–	–
Municipal Offices	–	–	–	2,870	–	–	–	–	–	–
Pay/Enquiry Points	–	–	–	–	–	–	–	–	–	–
Building Plan Offices	–	–	–	–	–	–	–	–	–	–
Workshops	316	1,086	12,354	3,217	7,130	7,130	2,632	–	–	–
Yards	–	–	–	–	–	–	–	–	–	–
Stores	–	–	–	–	–	–	–	–	–	–
Laboratories	–	–	–	–	–	–	–	–	–	–
Training Centres	–	–	–	–	–	–	–	–	–	–
Manufacturing Plant	–	–	–	–	–	–	–	–	–	–
Depots	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–
Housing	–	–	–	–	–	–	–	–	–	–
Staff Housing	–	–	–	–	–	–	–	–	–	–
Social Housing	–	–	–	–	–	–	–	–	–	–
Capital Spares	–	–	–	–	–	–	–	–	–	–
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets	–	–	–	–	–	–	–	–	–	–
<b>Intangible Assets</b>										
Servitudes	–	–	–	–	–	–	–	–	–	–
Licences and Rights	–	–	–	–	–	–	–	–	–	–
Water Rights	–	–	–	–	–	–	–	–	–	–
Effluent Licenses	–	–	–	–	–	–	–	–	–	–
Solid Waste Licenses	–	–	–	–	–	–	–	–	–	–
Computer Software and Applications	–	–	–	–	–	–	–	–	–	–
Load Settlement Software Applications	–	–	–	–	–	–	–	–	–	–
Unspecified	–	–	–	–	–	–	–	–	–	–
<b>Computer Equipment</b>										
Computer Equipment	–	–	439	652	1,217	1,217	–	–	–	–
	–	–	439	652	1,217	1,217	–	–	–	–
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Machinery and Equipment</b>										
Machinery and Equipment	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Transport Assets</b>										
Transport Assets	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Land</b>										
Land	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Living resources</b>										
Mature	–	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–	–
Immature	–	–	–	–	–	–	–	–	–	–
Policing and Protection	–	–	–	–	–	–	–	–	–	–
Zoological plants and animals	–	–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>62,957</b>	<b>94,948</b>	<b>177,097</b>	<b>46,225</b>	<b>47,112</b>	<b>47,112</b>	<b>53,745</b>	<b>25,378</b>	<b>26,740</b>
<b>Upgrading of Existing Assets as % of total capex</b>		<b>20.8%</b>	<b>24.0%</b>	<b>33.0%</b>	<b>36.2%</b>	<b>35.2%</b>	<b>35.2%</b>	<b>41.2%</b>	<b>33.3%</b>	<b>33.9%</b>
<b>Upgrading of Existing Assets as % of deprecn"</b>		<b>212.5%</b>	<b>315.8%</b>	<b>562.4%</b>	<b>122.1%</b>	<b>124.5%</b>	<b>124.5%</b>	<b>148.3%</b>	<b>67.0%</b>	<b>68.9%</b>
<b>References</b>										

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

**KZN291 Mandeni - Supporting Table SA35 Future financial implications of the capital budget**

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive and council		–	–	–	–	–	–	
Vote 2 - Finance and administration		263,585	319,605	323,455	333,159	343,154	353,448	
Vote 3 - Internal audit		–	–	–	–	–	–	
Vote 4 - Community and social services		4,421	5,497	4,710	4,851	4,997	5,147	
Vote 5 - Sport and Recreation		1,649	5,234	–	–	–	–	
Vote 6 - Public safety		–	–	–	–	–	–	
Vote 7 - Housing		–	–	–	–	–	–	
Vote 8 - Planning and Development		46,731	44,726	42,536	43,812	45,126	46,480	
Vote 9 - Road transport		1,992	1,548	20,625	21,244	21,881	22,538	
Vote 10 - Energy sources		48,101	56,878	72,748	74,931	77,179	79,494	
Vote 11 - Waste Management		12,498	13,458	13,720	14,132	14,555	14,992	
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>378,977</b>	<b>446,946</b>	<b>477,794</b>	<b>492,128</b>	<b>506,892</b>	<b>522,098</b>	<b>–</b>
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive and council		80,065	80,588	82,603	85,081	87,633	90,262	
Vote 2 - Finance and administration		160,713	150,376	154,154	158,778	163,542	168,448	
Vote 3 - Internal audit		313	327	335	345	356	366	
Vote 4 - Community and social services		36,416	37,691	38,739	39,902	41,099	42,332	
Vote 5 - Sport and Recreation		13,044	13,631	13,972	14,391	14,823	15,268	
Vote 6 - Public safety		2,148	2,244	2,301	2,370	2,441	2,514	
Vote 7 - Housing		214	224	229	236	243	250	
Vote 8 - Planning and Development		27,051	28,249	28,999	29,869	30,765	31,688	
Vote 9 - Road transport		63,379	59,424	60,910	62,737	64,619	66,558	
Vote 10 - Energy sources		74,212	79,949	82,108	84,571	87,108	89,721	
Vote 11 - Waste Management		23,439	24,509	25,122	25,876	26,652	27,452	
Vote 12 - [NAME OF VOTE 12]		5,621	5,874	6,021	6,202	6,388	6,579	
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		<b>486,614</b>	<b>483,086</b>	<b>495,492</b>	<b>510,357</b>	<b>525,667</b>	<b>541,437</b>	<b>–</b>
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net Financial Implications</b>		<b>865,591</b>	<b>930,032</b>	<b>973,286</b>	<b>1,002,484</b>	<b>1,032,559</b>	<b>1,063,536</b>	<b>–</b>

**References**

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

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95	96	97	98	99	100	101	102	103	104	105	106	107	108	109	110	111	112	113	114	115	116	117	118	119	120	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136	137	138	139	140	141	142	143	144	145	146	147	148	149	150	151	152	153	154	155	156	157	158	159	160	161	162	163	164	165	166	167	168	169	170	171	172	173	174	175	176	177	178	179	180	181	182	183	184	185	186	187	188	189	190	191	192	193	194	195	196	197	198	199	200	201	202	203	204	205	206	207	208	209	210	211	212	213	214	215	216	217	218	219	220	221	222	223	224	225	226	227	228	229	230	231	232	233	234	235	236	237	238	239	240	241	242	243	244	245	246	247	248	249	250	251	252	253	254	255	256	257	258	259	260	261	262	263	264	265	266	267	268	269	270	271	272	273	274	275	276	277	278	279	280	281	282	283	284	285	286	287	288	289	290	291	292	293	294	295	296	297	298	299	300	301	302	303	304	305	306	307	308	309	310	311	312	313	314	315	316	317	318	319	320	321	322	323	324	325	326	327	328	329	330	331	332	333	334	335	336	337	338	339	340	341	342	343	344	345	346	347	348	349	350	351	352	353	354	355	356	357	358	359	360	361	362	363	364	365	366	367	368	369	370	371	372	373	374	375	376	377	378	379	380	381	382	383	384	385	386	387	388	389	390	391	392	393	394	395	396	397	398	399	400	401	402	403	404	405	406	407	408	409	410	411	412	413	414	415	416	417	418	419	420	421	422	423	424	425	426	427	428	429	430	431	432	433	434	435	436	437	438	439	440	441	442	443	444	445	446	447	448	449	450	451	452	453	454	455	456	457	458	459	460	461	462	463	464	465	466	467	468	469	470	471	472	473	474	475	476	477	478	479	480	481	482	483	484	485	486	487	488	489	490	491	492	493	494	495	496	497	498	499	500	501	502	503	504	505	506	507	508	509	510	511	512	513	514	515	516	517	518	519	520	521	522	523	524	525	526	527	528	529	530	531	532	533	534	535	536	537	538	539	540	541	542	543	544	545	546	547	548	549	550	551	552	553	554	555	556	557	558	559	560	561	562	563	564	565	566	567	568	569	570	571	572	573	574	575	576	577	578	579	580	581	582	583	584	585	586	587	588	589	590	591	592	593	594	595	596	597	598	599	600	601	602	603	604	605	606	607	608	609	610	611	612	613	614	615	616	617	618	619	620	621	622	623	624	625	626	627	628	629	630	631	632	633	634	635	636	637	638	639	640	641	642	643	644	645	646	647	648	649	650	651	652	653	654	655	656	657	658	659	660	661	662	663	664	665	666	667	668	669	670	671	672	673	674	675	676	677	678	679	680	681	682	683	684	685	686	687	688	689	690	691	692	693	694	695	696	697	698	699	700	701	702	703	704	705	706	707	708	709	710	711	712	713	714	715	716	717	718	719	720	721	722	723	724	725	726	727	728	729	730	731	732	733	734	735	736	737	738	739	740	741	742	743	744	745	746	747	748	749	750	751	752	753	754	755	756	757	758	759	760	761	762	763	764	765	766	767	768	769	770	771	772	773	774	775	776	777	778	779	780	781	782	783	784	785	786	787	788	789	790	791	792	793	794	795	796	797	798	799	800	801	802	803	804	805	806	807	808	809	810	811	812	813	814	815	816	817	818	819	820	821	822	823	824	825	826	827	828	829	830	831	832	833	834	835	836	837	838	839	840	841	842	843	844	845	846	847	848	849	850	851	852	853	854	855	856	857	858	859	860	861	862	863	864	865	866	867	868	869	870	871	872	873	874	875	876	877	878	879	880	881	882	883	884	885	886	887	888	889	890	891	892	893	894	895	896	897	898	899	900	901	902	903	904	905	906	907	908	909	910	911	912	913	914	915	916	917	918	919	920	921	922	923	924	925	926	927	928	929	930	931	932	933	934	935	936	937	938	939	940	941	942	943	944	945	946	947	948	949	950	951	952	953	954	955	956	957	958	959	960	961	962	963	964	965	966	967	968	969	970	971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037	1038	1039	1040	1041	1042	1043	1044	1045	1046	1047	1048	1049	1050	1051	1052	1053	1054	1055	1056	1057	1058	1059	1060	1061	1062	1063	1064	1065	1066	1067	1068	1069	1070	1071	1072	1073	1074	1075	1076	1077	1078	1079	1080	1081	1082	1083	1084	1085	1086	1087	1088	1089	1090	1091	1092	1093	1094	1095	1096	1097	1098	1099	1100	1101	1102	1103	1104	1105	1106	1107	1108	1109	1110	1111	1112	1113	1114	1115	1116	1117	1118	1119	1120	1121	1122	1123	1124	1125	1126	1127	1128	1129	1130	1131	1132	1133	1134	1135	1136	1137	1138	1139	1140	1141	1142	1143	1144	1145	1146	1147	1148	1149	1150	1151	1152	1153	1154	1155	1156	1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188	1189	1190	1191	1192	1193	1194	1195	1196	1197	1198	1199	1200	1201	1202	1203	1204	1205	1206	1207	1208	1209	1210	1211	1212	1213	1214	1215	1216	1217	1218	1219	1220	1221	12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