

Municipal annual budgets and MTREF & supporting tables

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2025/26

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and council	Vote 1 Executive and council	
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 Finance and administration	
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 Internal audit	
	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 Community and social services	
	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 Sport and Recreation	
	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 Public safety	
	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 Housing	
	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 Planning and Development	
	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 Road transport	
	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 Energy sources	
	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 Waste Management	
	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 Recycling	11.4 - Recycling
	11.5 [Name of sub-vote]	11.5 - [Name of sub-vote]
	11.6 [Name of sub-vote]	11.6 - [Name of sub-vote]
	11.7 [Name of sub-vote]	11.7 - [Name of sub-vote]
	11.8 [Name of sub-vote]	11.8 - [Name of sub-vote]
	11.9 [Name of sub-vote]	11.9 - [Name of sub-vote]
	11.10 [Name of sub-vote]	11.10 - [Name of sub-vote]
	Vote 12 [NAME OF VOTE 12]	
	12.1 Biodiversity and Landscape	12.1 - Biodiversity and Landscape
	12.2 [Name of sub-vote]	12.2 - [Name of sub-vote]
	12.3 [Name of sub-vote]	12.3 - [Name of sub-vote]
	12.4 [Name of sub-vote]	12.4 - [Name of sub-vote]
	12.5 [Name of sub-vote]	12.5 - [Name of sub-vote]
	12.6 [Name of sub-vote]	12.6 - [Name of sub-vote]
	12.7 [Name of sub-vote]	12.7 - [Name of sub-vote]
	12.8 [Name of sub-vote]	12.8 - [Name of sub-vote]
	12.9 [Name of sub-vote]	12.9 - [Name of sub-vote]

12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	101
Vote 13	[NAME OF VOTE 13]		
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]	102
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	103
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	104
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	105
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	106
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	107
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	108
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	109
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	110
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	111
Vote 14	[NAME OF VOTE 14]		
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]	112
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]	113
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	114
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	115
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	116
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	117
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	118
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	119
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	120
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	121
Vote 15	[NAME OF VOTE 15]		
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	122
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	123
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	124
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	125
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	126
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	127
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	128
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	129
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	130
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	131

KZN291 Mandeni - Contact Information

A. GENERAL INFORMATION

Municipality	KZN291 Mandeni
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
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	078 386 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

Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
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
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Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6409115605088	ID Number	9402230370081
Title	Mr.	Title	Ms.
Name	Bhekithemba Lawrance Magwaza	Name	Zinhle Mlambo
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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

Municipal Manager:		Secretary/PA to the Municipal Manager:	
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
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Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
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
E-mail address	mpume.guzana@mandeni.gov.za	E-mail address	phakeme.shando@mandeni.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8406200422088	ID Number	7807070567087
Title	Mrs	Title	Ms.
Name	Samukelisiwe Zama	Name	Buyisiwe Dladla
Telephone number	0324568341	Telephone number	032 456 8316
Cell number	0834563323	Cell number	078 507 5552
Fax number	0324542504	Fax number	032 456 2504
E-mail address	samukelisiwe.zama@mandeni.gov.za	E-mail address	buyisiwe.chala@mandeni.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8710110589088	ID Number	
Title	Mrs	Title	
Name	Nothando Ndllovu	Name	
Telephone number	0324568257	Telephone number	
Cell number	0735250759	Cell number	
Fax number	0324542504	Fax number	
E-mail address	thando.cele@mandeni.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN291 Mandeni - Table A1 Budget Summary

Description	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										
Financial Performance										
Property rates	33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596
Service charges	56,776	61,440	73,544	86,448	86,448	86,448	65,136	97,399	104,639	107,255
Investment revenue	10,694	20,010	26,748	28,000	28,000	28,000	15,536	25,000	26,125	26,778
Transfer and subsidies - Operational	220,162	223,107	241,981	253,163	253,163	253,163	251,617	254,956	273,512	280,741
Other own revenue	12,332	46,342	21,787	17,254	19,023	19,023	8,529	12,353	12,899	13,182
Total Revenue (excluding capital transfers and contributions)	333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552
Employee costs	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623
Remuneration of councillors	13,798	14,325	14,564	16,388	16,388	16,388	13,959	17,043	17,981	18,431
Depreciation and amortisation	35,256	32,437	33,728	37,856	37,856	37,856	29,332	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	54,540	72,025	68,423	70,133
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-
Other expenditure	112,909	127,029	159,559	170,546	194,833	194,833	143,747	191,685	180,529	185,221
Total Expenditure	307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,492
Surplus/(Deficit)	26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060
Transfers and subsidies - capital (monetary allocations)	45,099	45,387	55,093	39,760	45,138	45,138	29,719	46,017	44,629	46,586
Surplus/(Deficit) for the year	71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Capital expenditure & funds sources										
Capital expenditure	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Total sources of capital funds	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Financial position										
Total current assets	229,089	354,670	329,657	240,614	267,652	267,652	316,757	178,562	268,113	277,911
Total non current assets	527,428	602,748	713,576	692,232	808,949	808,949	780,730	805,344	781,267	801,531
Total current liabilities	49,822	78,293	81,153	55,157	84,132	84,132	83,093	88,340	78,074	82,987
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	993,325	869,795	944,377	968,851
Cash flows										
Net cash from (used) operating	699,451	1,139,018	2,378,402	(128,705)	(144,428)	(144,428)	102,085	62,391	147,459	151,979
Net cash from (used) investing	-	-	-	(146,740)	(153,901)	(153,901)	-	(144,685)	(95,509)	(95,776)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	332,302	9,915	61,865	118,068
Cash backing/surplus reconciliation										
Cash and investments available	208,167	254,613	208,837	78,954	92,208	92,208	184,222	9,903	148,296	154,958
Application of cash and investments	(26,530)	(14,483)	(32,222)	(44,402)	(13,056)	(13,056)	(3,245)	(49,576)	(127,205)	(127,715)
Balance - surplus (shortfall)	234,697	269,095	241,060	123,356	105,264	105,264	187,468	59,479	275,501	282,673
Asset management										
Asset register summary (WDV)	527,428	602,748	713,576	692,232	808,949	808,949	805,344	805,344	781,267	801,531
Depreciation	31,726	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	97,944	77,380	68,593	71,036
Repairs and Maintenance	18,320	18,677	21,486	27,348	29,196	29,196	35,473	35,473	23,893	24,490
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(6,725)	(5,816)	(40,804)	(26,501)	(26,501)	(26,501)	(28,997)	(30,331)	(16,051)	-
Households below minimum service level										
Water:	-	38	34	34	34	34	34	34	-	-
Sanitation/sewerage:	1	(7,414)	(6,724)	(12,147)	(12,147)	(12,147)	(14,026)	(14,671)	-	-
Energy:	2	(7,413)	(6,723)	(13,036)	(13,036)	(13,036)	(15,012)	(15,703)	-	-
Refuse:	-	9	9	9	9	9	9	9	-	-

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
Revenue - Functional										
Governance and administration		263,585	319,605	323,455	340,236	340,968	340,968	342,170	357,614	366,605
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	333,805	348,873	357,645
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		6,070	10,732	4,710	5,464	5,764	5,764	6,128	6,337	6,607
Community and social services		4,421	5,497	4,710	5,073	5,373	5,373	5,719	5,911	6,169
Sport and recreation		1,649	5,234	-	-	-	-	-	-	-
Public safety		-	-	-	391	391	391	408	427	438
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		48,723	46,274	63,161	45,527	51,104	51,104	52,717	49,694	51,778
Planning and development		46,731	44,726	42,536	41,542	47,120	47,120	48,740	47,327	49,352
Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,977	2,367	2,426
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		60,598	70,336	86,468	95,634	96,171	96,171	99,623	116,057	119,149
Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		12,498	13,458	13,720	14,958	15,428	15,428	16,543	17,302	17,734
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139
Expenditure - Functional										
Governance and administration		149,816	168,536	193,804	217,123	237,648	237,648	240,817	231,291	237,091
Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,937	150,703	154,489
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34,617	34,639	46,599	42,761	46,183	46,183	51,805	53,790	55,241
Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,398	37,691	38,739
Sport and recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,045	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		-	-	-	-	-	-	-	-	-
Economic and environmental services		65,500	65,567	69,233	83,202	83,136	83,136	92,410	89,817	92,106
Planning and development		15,904	19,166	18,934	25,716	24,359	24,359	26,477	27,704	28,440
Road transport		46,432	43,242	46,605	53,423	54,653	54,653	60,311	56,239	57,645
Environmental protection		3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
Trading services		57,799	71,791	88,370	99,070	100,776	100,776	102,391	107,643	110,495
Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	75,903	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	23,440	24,509	25,122
Other	4	-	-	-	876	676	676	522	545	559
Total Expenditure - Functional	3	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year		71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	48,647

References

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

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
Revenue - Functional	1									
Municipal governance and administration		263,585	319,605	323,455	340,236	340,968	340,968	342,170	357,614	366,605
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	333,805	348,873	357,645
Administrative and Corporate Support		--	--	--	--	--	--	--	--	--
Asset Management		--	--	--	--	--	--	--	--	--
Finance		236,382	302,154	296,219	303,807	304,539	304,539	333,397	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	408	427	438
Valuation Service		10,694	20,010	26,748	28,000	28,000	28,000	--	--	--
Internal audit		--	--	--	--	--	--	--	--	--
Governance Function		--	--	--	--	--	--	--	--	--
Community and public safety		6,070	10,732	4,710	5,464	5,764	5,764	6,128	6,337	6,607
Community and social services		4,421	5,497	4,710	5,073	5,373	5,373	5,719	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	703	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	5,016	5,175	5,416
Literacy Programmes		--	--	--	--	--	--	--	--	--
Media Services		--	--	--	--	--	--	--	--	--
Museums and Art Galleries		--	--	--	--	--	--	--	--	--
Population Development		--	--	--	--	--	--	--	--	--
Provincial Cultural Matters		--	--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--	--
Zoo's		--	--	--	--	--	--	--	--	--
Sport and recreation		1,649	5,234	--	--	--	--	--	--	--
Beaches and Jetties		--	--	--	--	--	--	--	--	--
Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--	--	--
Community Parks (including Nurseries)		--	--	--	--	--	--	--	--	--
Recreational Facilities		--	--	--	--	--	--	--	--	--
Sports Grounds and Stadiums		1,649	5,234	--	--	--	--	--	--	--
Public safety		--	--	--	391	391	391	408	427	438
Civil Defence		--	--	--	--	--	--	--	--	--
Cleansing		--	--	--	--	--	--	--	--	--
Control of Public Nuisances		--	--	--	--	--	--	--	--	--
Fencing and Fences		--	--	--	--	--	--	--	--	--
Fire Fighting and Protection		--	--	--	391	391	391	408	427	438
Licensing and Control of Animals		--	--	--	--	--	--	--	--	--
Police Forces, Traffic and Street Parking Control		--	--	--	--	--	--	--	--	--
Pounds		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--	--
Ambulance		--	--	--	--	--	--	--	--	--
Health Services		--	--	--	--	--	--	--	--	--
Laboratory Services		--	--	--	--	--	--	--	--	--
Food Control		--	--	--	--	--	--	--	--	--
Health Surveillance and Prevention of Communicable		--	--	--	--	--	--	--	--	--
Vector Control		--	--	--	--	--	--	--	--	--
Chemical Safety		--	--	--	--	--	--	--	--	--

Economic and environmental services	48,723	46,274	63,161	45,527	51,104	51,104	52,717	49,694	51,778
Planning and development	46,731	44,726	42,536	41,542	47,120	47,120	48,740	47,327	49,352
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	1,000	-	-	-	-	-	-	-
Central City Improvement District	2,690	3,152	1,085	52	202	202	54	57	58
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	50	50	52	55	56
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and	92	529	437	389	389	389	406	452	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	3,977	2,367	2,426
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,992	1,548	2,516	2,170	2,170	2,170	2,263	2,367	2,426
Roads	-	-	18,109	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	99,623	116,057	119,149
Energy sources	48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
Electricity	48,101	56,878	72,748	80,675	80,743	80,743	83,081	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	16,543	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	16,543	17,302	17,734
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139

2

Expenditure - Functional									
Municipal governance and administration	149,816	168,536	193,804	217,123	237,648	237,648	240,817	231,291	237,091
Executive and council	43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
Mayor and Council	22,981	31,774	38,091	41,659	44,679	44,679	51,490	54,169	55,524
Municipal Manager, Town Secretary and Chief Executive	20,172	22,551	23,528	24,342	27,823	27,823	28,390	26,418	27,079
Finance and administration	106,663	114,211	132,185	151,121	165,146	165,146	160,937	150,703	154,489
Administrative and Corporate Support	11,829	13,109	16,714	17,255	17,251	17,251	17,477	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	75,924	79,437	81,466
Fleet Management	16,311	16,880	21,577	21,867	24,997	24,997	23,083	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	51,805	53,790	55,241
Community and social services	22,685	26,279	33,291	30,811	30,453	30,453	36,398	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	28,377	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	13,045	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	2,991	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	-	-	-	-	-	-	-	-	-

Economic and environmental services	65,500	65,567	69,233	83,202	83,136	83,136	92,410	89,817	92,106
Planning and development	15,904	19,166	18,934	25,716	24,359	24,359	26,477	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	11,333	11,842	12,138
Project Management Unit	2,700	3,566	2,865	5,312	4,165	4,165	4,767	4,855	5,021
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	46,432	43,242	46,605	53,423	54,653	54,653	60,311	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	45,797	41,072	42,099
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
Biodiversity and Landscape	3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	57,799	71,791	88,370	99,070	100,776	100,776	102,391	107,643	110,495
Energy sources	47,695	60,265	77,057	76,143	76,674	76,674	75,903	79,949	82,108
Electricity	47,695	60,265	77,057	76,143	76,674	76,674	75,903	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	23,440	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	23,313	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
Total Expenditure - Functional	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year	71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	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	99,191,027	75,080,986	59,065,459
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
R thousand										
Revenue by Vote	1									
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	333,805	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	6,128	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	48,740	47,327	49,352
Vote 9 - Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,977	2,367	2,426
Vote 10 - Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
Vote 11 - Waste Management		12,498	13,458	13,720	14,958	15,428	15,428	16,543	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	2	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
Vote 2 - Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,624	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	36,398	37,691	38,739
Vote 5 - Sport and Recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,045	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	26,998	28,249	28,999
Vote 9 - Road transport		46,432	45,730	49,148	56,225	57,456	57,456	63,359	59,424	60,910
Vote 10 - Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	75,903	79,949	82,108
Vote 11 - Waste Management		10,105	9,039	8,770	20,124	21,299	21,299	23,440	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		3,164	3,159	3,694	4,063	4,124	4,124	5,622	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	2	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year	2	71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	48,647

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
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and council		-	-	-	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]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,805	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	333,397	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	408	427	438
2.10 - Valuation Service		10,694	20,010	26,748	28,000	28,000	28,000	-	-	-
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		4,421	5,497	4,710	5,464	5,764	5,764	6,128	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	703	735	754
4.4 - Libraries and Archives		4,271	3,782	4,508	4,699	4,699	4,699	5,016	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	408	427	438
Vote 5 - Sport and Recreation		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]		-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
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		46,731	44,726	42,536	41,542	47,120	47,120	48,740	47,327	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	406	452	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
8.10 - Billboards		-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,977	2,367	2,426
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	2,263	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]		-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
10.1 - Electricity		48,101	56,878	72,748	80,675	80,743	80,743	83,081	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]		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		12,498	13,458	13,720	14,958	15,428	15,428	16,543	17,302	17,734
11.1 - Solid Waste Removal		12,498	13,458	13,720	14,958	15,428	15,428	16,543	17,302	17,734
11.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - Recycling		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139

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
Expenditure by Vote										
Vote 1 - Executive and council	1	43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
1.1 - Mayor and Council		22,981	31,774	38,091	41,659	44,679	44,679	51,490	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	28,390	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	160,624	150,376	154,154
2.1 - Administrative and Corporate Support		11,829	13,109	16,714	17,255	17,251	17,251	17,477	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	75,924	79,437	81,466
2.4 - Fleet Management		16,311	16,880	21,577	21,867	24,997	24,997	23,083	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	36,398	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	28,377	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	13,045	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	2,991	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	26,998	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	4,767	4,855	5,021
8.4 - Town Planning, Building Regulations and Enforcement		7,942	8,207	8,080	11,177	9,785	9,785	11,333	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
8.9 - Tourism		-	-	-	876	676	676	522	545	559
8.10 - Billboards		-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		46,432	45,730	49,148	56,225	57,456	57,456	63,359	59,424	60,910
9.1 - Roads		36,742	34,416	37,374	39,829	41,225	41,225	45,797	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]		-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	75,903	79,949	82,108
10.1 - Electricity		47,695	60,265	77,057	76,143	76,674	76,674	75,903	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]		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		10,105	9,039	8,770	20,124	21,299	21,299	23,440	24,509	25,122
11.1 - Solid Waste Removal		10,063	9,039	8,756	20,011	21,249	21,249	23,313	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 - Recycling		-	-	-	-	-	-	-	-	-
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]		3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
12.1 - Biodiversity and Landscape		3,164	3,159	3,694	4,063	4,124	4,124	5,622	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]		-	-	-	-	-	-	-	-	-
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]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year	2	71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	48,647

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
Revenue											
Exchange Revenue											
Service charges - Electricity	2	45,958	49,864	61,164	72,341	72,341	72,341	54,278	82,686	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	10,859	14,713	15,389	15,774
Sale of Goods and Rendering of Services		2,586	7,854	11,818	9,474	9,474	9,474	774	1,513	1,583	1,622
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,059	1,229	919	963	1,500	1,500	1,231	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	15,536	25,000	26,125	26,778
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		175	106	-	-	-	-	-	-	-	-
Rental from Fixed Assets		150	248	294	374	724	724	493	755	790	810
Licence and permits		9	22	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		465	2,548	1,507	1,200	1,750	1,750	2,125	1,252	1,293	1,285
Non-Exchange Revenue											
Property rates	2	33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,202	1,002	1,584	1,310	1,310	1,310	64	1,367	1,430	1,465
Licences or permits		782	525	985	957	957	957	891	998	1,044	1,070
Transfer and subsidies - Operational		220,162	223,107	241,981	253,163	253,163	253,163	251,617	254,956	273,512	280,741
Interest		2,329	2,628	3,460	2,976	3,308	3,308	2,952	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		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contri		333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552
Expenditure											
Employee related costs	2	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623
Remuneration of councillors		13,798	14,325	14,564	16,388	16,388	16,388	13,959	17,043	17,981	18,431
Bulk purchases - electricity	2	36,575	45,293	52,475	57,866	57,866	57,866	49,749	66,107	61,791	63,336
Inventory consumed	8	1,424	4,371	3,835	5,118	5,634	5,634	4,792	5,918	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	29,332	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	65,616	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	59,878	62,722	51,005	52,256
Losses on disposal of Assets		732	6,080	501	-	600	600	-	600	627	643
Other Losses		176	61	456	-	-	-	(8)	-	-	-
Total Expenditure		307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,942
Surplus/(Deficit)		26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060
Transfers and subsidies - capital (monetary)	6	45,099	45,387	55,093	39,760	45,138	45,138	29,719	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647

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
R thousand											
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	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]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	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	4,549	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		9,674	21,438	772	4,457	4,107	4,107	112,125	17,738	10,019	10,273
Vote 5 - Sport and Recreation		4,074	(4,264)	5,512	10,127	13,426	13,426	9,862	8,836	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	7,522	-	-
Vote 9 - Road transport		(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	55,386	25,967	27,344
Vote 10 - Energy sources		5,328	5,903	2,154	3,752	2,178	2,178	33,944	4,869	-	-
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]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,596	76,156	78,791
Total Capital Expenditure - Vote		30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,596	76,156	78,791
Capital Expenditure - Functional											
Governance and administration		13,041	54,368	16,494	14,426	25,047	25,047	18,897	34,549	36,348	37,257
Executive and council		(826)	-	1,932	5,870	11,431	11,431	10,039	30,000	36,348	37,257
Finance and administration		13,868	54,368	14,562	8,557	13,616	13,616	8,858	4,549	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		13,748	17,174	6,284	15,522	18,385	18,385	7,325	26,644	13,841	14,191
Community and social services		9,674	21,438	772	4,457	4,107	4,107	1,781	8,664	10,019	10,273
Sport and recreation		4,074	(4,264)	5,512	10,127	13,426	13,426	5,500	8,836	3,822	3,918
Public safety		-	-	-	939	852	852	44	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		(1,706)	15,885	108,996	91,726	86,085	86,085	67,840	62,038	25,967	27,344
Planning and development		(533)	11,028	19,023	12,191	11,215	11,215	4,570	7,522	-	-
Road transport		(1,174)	4,857	89,974	79,535	74,871	74,871	63,270	54,517	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		5,328	5,903	7,888	5,926	4,312	4,312	2,423	7,365	-	-
Energy sources		5,328	5,903	2,154	3,752	2,178	2,178	863	4,869	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	870	-	-
Waste management		-	-	5,734	2,174	2,134	2,134	1,560	1,626	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Funded by:											
National Government		5,762	12,628	51,072	33,963	38,629	38,629	29,484	39,884	38,631	40,325
Provincial Government		-	-	717	739	705	705	417	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)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	38,808	40,510
Borrowing	6	-	0	-	-	-	-	-	-	-	-
Internally generated funds		24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Total Capital Funding	7	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791

References

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

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
R thousand											
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-
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]											
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
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											
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		-	-	-	-	-	-	-	-	-	-
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											
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
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]											
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
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]											
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	-	-	-	-	-	-	-	-	-	-	-	-
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												
Vote 9 - Road transport	-	-	-	-	-	-	-	-	-	-	-	-
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]												
Vote 10 - Energy sources	-	-	-	-	-	-	-	-	-	-	-	-
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]												
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-
11.1 - Solid Waste Removal												
11.2 - Solid Waste Disposal (Landfill Sites)												
11.3 - Street Cleaning												
11.4 - Recycling												
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 multi-year expenditure sub-total	-	-	-	-	-	-	-	-	-	-	-	-

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	4,549	-	-
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	-	-	-
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	17,738	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	8,445	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	8,836	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	2,174	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	7,522	-	-
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	565	-	-
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	55,386	25,967	27,344
9.1 - Roads	(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	54,517	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	4,869	-	-
10.1 - Electricity	5,328	621	1,931	2,887	1,487	1,487	28,439	4,869	-	-
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 - Recycling	-	-	-	-	-	-	-	-	-	-
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	130,596	76,156	78,791
Total Capital Expenditure	30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,596	76,156	78,791

KZN291 Mandeni - Table A6 Budgeted Financial Position

Description	Ref	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework						
		2021/22	2022/23	2023/24	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	184,222	9,903	148,296	154,958
Trade and other receivables from exchange transactions	1	50,984	53,837	57,057	33,169	32,945	32,945	45,182	43,806	29,492	30,230
Receivables from non-exchange transactions	1	(81,782)	(2,268)	13,127	36,042	58,081	58,081	37,019	44,829	26,813	27,484
Current portion of non-current receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	46,807	42,752	42,734	38,984	41,490	41,490	42,863	41,799	36,726	37,644
VAT		4,887	5,511	7,677	53,465	42,927	42,927	7,246	38,224	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	316,757	178,562	268,113	277,911
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	484,768	561,868	669,291	631,390	765,028	765,028	736,515	761,503	735,453	754,571
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-
Intangible assets		477	331	2,372	298	2,008	2,008	2,303	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	780,730	805,344	781,267	801,531
TOTAL ASSETS		756,518	957,417	1,043,233	932,846	1,076,601	1,076,601	1,097,488	983,906	1,049,381	1,079,442
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		5,760	4,762	6,043	-	-	-	5,673	-	-	-
Consumer deposits		277	216	170	216	162	162	190	162	169	173
Trade and other payables from exchange transactions	4	28,605	41,741	54,641	23,220	48,056	48,056	39,294	46,847	36,665	40,543
Trade and other payables from non-exchange transactions	5	8,705	25,789	9,028	8,284	5,436	5,436	25,932	2,058	61	62
Provision		3,576	3,815	4,572	8,677	8,908	8,908	4,572	17,141	17,970	18,419
VAT		2,898	1,969	6,696	14,759	21,570	21,570	7,433	22,133	23,209	23,789
Other current liabilities		-	-	-	-	-	-	-	-	-	-
Total current liabilities		49,822	78,293	81,153	55,157	84,132	84,132	83,093	88,340	78,074	82,987
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	99,464	114,110	105,003	110,590
NET ASSETS		697,391	869,434	945,709	857,473	966,699	966,699	998,024	869,795	944,377	968,852
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	8	486,486	658,722	738,338	852,024	964,566	964,566	790,652	867,662	942,148	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	993,325	869,795	944,377	968,851

References **8,233** **8,040** **4,699** **3,362** **4,699** **0** **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	-	2,473	-	-	
	Adjustments - Consumables Standard Rated	567	572	572	(1,164)	(2,338)	(2,338)	-	(751)	(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	2,502	(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	1,112	3,390	-	-	
	Adjustments - Finished Goods	(218)	(429)	(1,926)	(3,955)	(3,297)	(3,297)	(983)	(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	507	(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	1,112	3,390	-	-	
	Adjustments - Materials and Supplies	(218)	(429)	(1,926)	(3,955)	(3,297)	(3,297)	(983)	(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	507	(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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		1,828	69,474	74,861	31,118	31,118	31,118	66,828	49,972	67,899	69,596
Service charges		1,669	1,669	51,669	75,777	75,777	75,777	-	98,455	120,064	123,066
Other revenue		69,618	21,758	21,839	4,674	24,811	24,811	29	26,748	37,085	38,164
Transfers and Subsidies - Operational	1	545,726	870,424	1,547,875	262,390	262,390	262,390	379,888	254,956	264,410	271,220
Transfers and Subsidies - Capital	1	96,109	153,649	218,409	39,760	45,138	45,138	54,773	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)	(399,432)	(436,031)	(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)	102,085	62,391	147,459	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)	-	(144,685)	(95,509)	(95,776)
NET CASH FROM/(USED) INVESTING ACTIVITIES		-	-	-	(146,740)	(153,901)	(153,901)	-	(144,685)	(95,509)	(95,776)
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		699,451	1,139,018	2,378,402	(275,445)	(298,329)	(298,329)	102,085	(82,294)	51,950	56,203
Cash/cash equivalents at the year begin:	2	80,000	82,988	(132,013)	183,424	208,808	208,808	230,217	92,208	9,915	61,865
Cash/cash equivalents at the year end:	2	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	332,302	9,915	61,865	118,068

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	501,517	501,473	566,973	582,341
Total payments	(15,498)	22,044	463,749	(689,165)	(737,564)	(737,564)	(399,432)	(583,766)	(515,023)	(526,137)
	699,451	1,139,018	2,378,402	(275,445)	(298,329)	(298,329)	102,085	(82,294)	51,950	56,203

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										
Total New Assets	1	42,598	74,579	126,946	52,027	58,683	58,683	32,652	7,562	7,755
<i>Roads Infrastructure</i>		6,283	7,661	7,886	9,739	5,633	5,633	4,913	(185)	(189)
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		-	127	1,849	2,713	1,055	1,055	870	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	70	36	36	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	1,500	1,739	1,560	1,560	1,626	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	217	96	96	174	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		6,283	7,788	11,236	14,478	8,379	8,379	7,582	(185)	(189)
Community Facilities		7,811	11,048	23,398	6,870	9,974	9,974	9,053	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	12,360	12,568	12,882
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	1,723	5,652	10,082	10,082	435	(4,998)	(5,123)
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	1,723	5,652	10,082	10,082	435	(4,998)	(5,123)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	2,124	-	-	-	-	-	-
Intangible Assets		-	-	2,124	-	-	-	-	-	-
Computer Equipment		-	-	1,030	957	992	992	1,570	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		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	197,313	226,672	231,818	29,348	28,034	28,034	8,787	-	-
<i>Roads Infrastructure</i>		67,072	66,178	74,697	26,304	26,730	26,730	3,913	-	-
<i>Storm water Infrastructure</i>		-	-	410	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		22,312	22,805	23,015	435	435	435	526	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	62,957	94,948	177,097	46,225	47,112	47,112	89,157	68,593	71,036
Roads Infrastructure		17,083	21,457	81,081	38,882	38,334	38,334	46,560	26,151	27,533
Storm water Infrastructure		-	-	5,128	-	-	-	-	-	-
Electrical Infrastructure		3,575	8,858	9,080	430	430	430	3,126	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		20,658	30,314	95,290	39,312	38,764	38,764	49,686	26,151	27,533
Community Facilities		1,051	6,168	12,369	174	-	-	2,609	-	-
Sport and Recreation Facilities		40,933	57,380	56,646	-	-	-	3,709	642	658
Community Assets		41,983	63,548	69,015	174	-	-	6,318	642	658
Heritage Assets		-	-	-						
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-						
Operational Buildings		316	1,086	12,354	6,087	7,130	7,130	33,153	41,800	42,845
Housing		-	-	-	-	-	-	-	-	-
Other Assets		316	1,086	12,354	6,087	7,130	7,130	33,153	41,800	42,845
Biological or Cultivated Assets		-	-	-						
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-						
Computer Equipment		-	-	439	652	1,217	1,217	-	-	-
Furniture and Office Equipment		-	-	-						
Machinery and Equipment		-	-	-						
Transport Assets		-	-	-						
Land		-	-	-						
Zoo's, Marine and Non-biological Animals		-	-	-						
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-						
Total Capital Expenditure	4	302,868	396,199	535,861	127,600	133,829	133,829	130,596	76,156	78,791
Roads Infrastructure		90,439	95,295	163,665	74,926	70,697	70,697	55,386	25,967	27,344
Storm water Infrastructure		-	-	5,538	-	-	-	-	-	-
Electrical Infrastructure		25,887	31,790	33,944	3,578	1,920	1,920	4,522	-	-
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		116,325	127,086	204,647	80,530	74,308	74,308	61,707	25,967	27,344
Community Facilities		51,526	70,611	89,162	9,652	10,843	10,843	16,010	9,387	9,622
Sport and Recreation Facilities		52,006	61,124	63,857	8,927	12,641	12,641	7,016	3,822	3,918
Community Assets		103,532	131,735	153,019	18,579	23,485	23,485	23,026	13,210	13,540
Heritage Assets		-	-	-						
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-						
Operational Buildings		316	1,086	14,077	11,739	17,212	17,212	33,588	36,802	37,722
Housing		-	-	-	-	-	-	-	-	-
Other Assets		316	1,086	14,077	11,739	17,212	17,212	33,588	36,802	37,722
Biological or Cultivated Assets		-	-	-						
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	2,124	-	-	-	-	-	-
Intangible Assets		-	-	2,124	-	-	-	-	-	-
Computer Equipment		6,549	7,116	7,726	1,609	2,209	2,209	1,570	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		-	-	-						
Zoo's, Marine and Non-biological Animals		-	-	-						
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-						
TOTAL CAPITAL EXPENDITURE - Asset class		302,868	396,199	535,861	127,600	133,829	133,829	130,596	76,156	78,791

ASSET REGISTER SUMMARY - PPE (WDV)	5	527,428	602,748	713,576	692,232	808,949	808,949	805,344	781,267	801,531
<i>Roads Infrastructure</i>		(78,780)	(86,651)	(27,487)	346,021	365,917	365,917	340,589	324,004	332,832
<i>Storm water Infrastructure</i>		374,888	379,265	373,249	2,809	43,635	43,635	40,587	42,413	43,474
<i>Electrical Infrastructure</i>		20,256	25,082	26,139	4,918	14,629	14,629	18,045	14,132	14,485
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	70	36	36	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	1,590	2,174	2,134	2,134	3,760	2,230	2,286
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		316,364	317,697	373,491	355,991	426,352	426,352	402,981	382,780	393,077
Community Assets		81,811	107,039	124,569	114,704	112,590	112,590	113,116	107,354	110,038
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		42,164	40,529	41,913	60,544	41,913	41,913	41,913	43,799	44,894
Other Assets		27,063	26,748	38,813	52,394	83,886	83,886	100,831	107,071	109,748
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		477	331	2,372	298	2,008	2,008	1,928	2,015	2,066
Computer Equipment		3,937	3,938	4,448	12,770	5,216	5,216	6,060	4,778	4,901
Furniture and Office Equipment		4,705	4,415	4,476	14,412	4,929	4,929	5,121	4,643	4,759
Machinery and Equipment		15,427	16,573	26,550	8,907	26,516	26,516	33,869	24,824	25,445
Transport Assets		15,591	33,480	44,946	38,230	53,540	53,540	47,526	49,664	50,906
Land		19,890	51,998	51,998	33,983	51,998	51,998	51,998	54,338	55,697
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	527,428	602,748	713,576	692,232	808,949	808,949	805,344	781,267	801,531
EXPENDITURE OTHER ITEMS		50,046	48,739	52,975	65,204	67,052	67,052	71,712	61,763	63,307
Depreciation	7	31,726	30,063	31,489	37,856	37,856	37,856	36,240	37,870	38,817
Repairs and Maintenance by Asset Class	3	18,320	18,677	21,486	27,348	29,196	29,196	35,473	23,893	24,490
<i>Roads Infrastructure</i>		4,612	7,600	6,397	8,548	8,548	8,548	8,426	5,625	5,765
<i>Storm water Infrastructure</i>		506	627	1,017	2,870	2,870	2,870	3,913	454	466
<i>Electrical Infrastructure</i>		2,271	1,196	2,518	3,000	2,565	2,565	3,148	3,289	3,372
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		2,632	3,059	3,421	3,391	4,696	4,696	5,565	5,816	5,961
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		3,002	1,046	972	696	696	696	750	784	803
Infrastructure		13,024	13,528	14,325	18,504	19,374	19,374	21,802	15,968	16,367
<i>Community Facilities</i>		169	52	207	174	43	43	363	379	389
<i>Sport and Recreation Facilities</i>		853	1,036	1,635	1,974	2,154	2,154	2,522	2,635	2,701
Community Assets		1,022	1,089	1,843	2,148	2,197	2,197	2,885	3,015	3,090
Heritage Assets		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		139	91	30	-	-	-	348	363	373
<i>Housing</i>		-	-	-	-	-	-	-	-	-
Other Assets		139	91	30	-	-	-	348	363	373
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	348	193	193	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,135	3,970	5,289	6,348	7,432	7,432	10,438	4,547	4,660
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		50,046	48,739	52,975	65,204	67,052	67,052	71,712	61,763	63,307
Renewal and upgrading of Existing Assets as % of total capex		85.9%	81.2%	76.3%	59.2%	56.2%	56.2%	75.0%	90.1%	90.2%
Renewal and upgrading of Existing Assets as % of deprecn		820.4%	1069.8%	1298.6%	199.6%	198.5%	198.5%	270.3%	181.1%	183.0%
R&M as a % of PPE & Investment Property		3.5%	3.1%	3.0%	4.0%	3.6%	3.6%	4.4%	3.1%	3.1%
Renewal and upgrading and R&M as a % of PPE and Investment Prope		52.9%	56.5%	60.5%	14.9%	12.9%	12.9%	16.6%	11.9%	11.9%

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
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	-
Using public tap (at least min.service level)	2	11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	-
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	-
<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	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	36,054	31,921	32,001	32,001	32,001	32,300	32,300	-
No water supply		-	1,876	1,876	1,573	1,573	1,573	1,600	1,600	-
<i>Below Minimum Service Level sub-total</i>		-	37,930	33,797	33,574	33,574	33,574	33,900	33,900	-
Total number of households	5	40,759	81,259	77,126	76,903	76,903	83,402	83,728	83,728	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		9,154	9,721	9,721	9,721	9,721	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	-
Other toilet provisions (> min.service level)		2,868	3,175	3,045	(887,771)	(887,771)	(887,466)	(984,351)	(1,029,785)	-
<i>Minimum Service Level and Above sub-total</i>		28,196	30,074	29,944	(860,872)	(860,872)	(857,878)	(954,763)	(1,000,197)	-
Bucket toilet		472	300	300	300	300	150	-	-	-
Other toilet provisions (< min.service level)		472	(7,414,300)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		944	(7,414,300)	(6,724,321)	(12,146,651)	(12,146,651)	(12,146,951)	(14,026,105)	(14,671,305)	-
Total number of households	5	29,140	(7,384,226)	(6,694,377)	(13,007,523)	(13,007,523)	(13,004,829)	(14,980,868)	(15,671,502)	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		574	574	629	645	645	645	645	645	-
Electricity - prepaid (< min. service level)		963	(7,413,807)	(6,723,903)	(13,036,973)	(13,036,973)	(13,036,973)	(15,012,712)	(15,703,346)	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1,537	(7,413,233)	(6,723,274)	(13,036,328)	(13,036,328)	(13,036,328)	(15,012,067)	(15,702,701)	-
Total number of households	5	1,537	(7,413,233)	(6,723,274)	(13,036,328)	(13,036,328)	(13,036,328)	(15,012,067)	(15,702,701)	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Using communal refuse dump		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
Total number of households	5	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	130	-	(890,816)	(890,816)	(890,816)	(987,701)	(1,033,135)	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	(7,414,900)	(6,724,921)	(12,147,251)	(12,147,251)	(12,147,251)	(14,026,105)	(14,671,305)	-
Property rates 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)	(13,986)	(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)	(985)	(1,030)	(1,056)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	(6,725)	(5,816)	(40,804)	(26,501)	(26,501)	(26,501)	(28,997)	(30,331)	(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
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	40,638	49,061	92,400	75,646	75,646	75,646	96,829	78,899	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)	(36,200)	(13,986)	(14,629)	(14,995)
Net Property Rates		33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	45,958	49,864	61,164	72,341	72,341	72,341	54,278	82,686	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	54,278	82,686	89,250	91,481
Service charges - Water											
Total Service charges - Water	6	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
Total refuse removal revenue	6	10,818	11,577	12,380	15,050	15,050	15,050	10,859	15,698	16,420	16,830
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	(944)	(944)	(944)	-	(985)	(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	10,859	14,713	15,389	15,774
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	76,633	79,165	87,283	100,007	99,099	99,099	94,980	111,070	115,622	118,662
Pension and UIF Contributions		11,179	12,304	13,567	15,949	16,141	16,141	14,458	17,161	17,959	18,408
Medical Aid Contributions		5,273	5,426	6,495	6,222	6,947	6,947	7,305	7,423	7,732	7,925
Overtime		1,826	2,388	3,361	2,469	2,996	2,996	3,674	3,191	3,334	3,418
Performance Bonus		5,152	6,661	6,980	7,012	5,743	5,743	7,089	6,111	6,391	6,551
Motor Vehicle Allowance		4,800	5,318	5,466	6,366	6,664	6,664	5,238	7,069	7,400	7,585
Cellphone Allowance		638	712	889	799	1,052	1,052	1,006	1,113	1,167	1,196
Housing Allowances		553	561	430	640	658	658	468	697	732	751
Other benefits and allowances		1,042	829	1,331	1,172	1,427	1,427	2,398	1,537	1,607	1,647
Payments in lieu of leave		585	2,636	3,462	2,718	2,627	2,627	220	2,798	2,924	2,997
Long service awards		832	962	355	1,407	1,407	1,407	436	1,498	1,566	1,605
Post-retirement benefit obligations	4	(799)	(208)	4,090	7,782	7,782	7,782	-	8,233	8,661	8,878
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623

Depreciation and amortisation										
Depreciation of Property, Plant & Equipment	31,616	29,987	31,406	37,492	37,492	37,492	29,263	36,160	37,787	38,732
Lease amortisation	110	75	83	364	364	364	69	79	83	85
Capital asset impairment	3,530	2,374	2,239	-	-	-	-	-	-	-
Total Depreciation and amortisation	35,256	32,437	33,728	37,856	37,856	37,856	29,332	36,240	37,870	38,817
Bulk purchases - electricity										
Electricity bulk purchases	36,575	45,293	52,475	57,866	57,866	57,866	49,749	66,107	61,791	63,336
Total bulk purchases	36,575	45,293	52,475	57,866	57,866	57,866	49,749	66,107	61,791	63,336
Transfers and grants										
Cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants	-	-	-	-	-	-	-	-	-	-
Total transfers and grants	-									
Contracted Services										
Outsourced Services	23,358	25,754	31,895	29,811	38,997	38,997	31,345	36,416	38,054	39,006
Consultants and Professional Services	7,213	7,408	6,954	6,303	6,395	6,395	5,507	5,999	6,282	6,482
Contractors	21,478	29,033	46,951	43,156	45,585	45,585	28,764	47,235	44,106	45,369
Total contracted services	52,049	62,194	85,801	79,270	90,976	90,976	65,616	89,650	88,442	90,857
Operational Costs										
Collection costs	2,471	1,964	3,765	1,739	2,889	2,889	2,802	2,609	2,726	2,794
Contributions to 'other' provisions	-	-	-	-	-	-	-	-	-	-
Audit fees	1,692	2,361	2,849	2,174	3,428	3,428	3,257	3,217	3,362	3,446
Other Operational Costs	35,359	39,346	55,752	50,842	60,418	60,418	53,819	56,896	44,917	46,015
Total Operational Costs	39,523	43,672	62,365	54,755	66,735	66,735	59,878	62,722	51,005	52,256
Repairs and Maintenance by Expenditure Item										
Employee related costs	-	-	-	-	-	-	-	-	-	-
Inventory Consumed (Project Maintenance)	-	-	-	-	-	-	-	-	-	-
Contracted Services	18,320	18,677	21,486	27,348	29,196	29,196	-	35,473	23,893	24,490
Other Expenditure	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	18,320	18,677	21,486	27,348	29,196	29,196	-	35,473	23,893	24,490
Inventory Consumed										
Inventory Consumed - Water	-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other	(348)	(143)	1,354	5,118	5,634	5,634	983	5,918	6,631	6,797
Total Inventory Consumed & Other Material	(348)	(143)	1,354	5,118	5,634	5,634	983	5,918	6,631	6,797
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		-	-	-	-	-	-	-	-	-	82,686	-	-	-	-	-	82,686
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	14,713	-	-	-	-	14,713
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	833	-	481	-	-	-	200	-	-	-	-	-	-	-	1,513
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		-	-	-	703	-	-	-	52	-	-	-	-	-	-	-	755
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	782	-	-	-	-	-	261	-	209	-	-	-	-	-	1,252
Non-Exchange Revenue																	
Property rates		-	64,913	-	-	-	-	-	-	-	-	-	-	-	-	-	64,913
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	11	-	-	-	-	1,366	-	-	-	-	-	-	1,367
Licences or permits		-	91	-	-	-	-	-	-	907	-	-	-	-	-	-	998
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 contributions)		8,365	333,805	-	5,928	-	-	-	2,924	3,977	83,081	16,543	-	-	-	-	454,622
Expenditure																	
Employee related costs		(19,481)	(53,761)	-	(28,582)	(4,626)	-	-	(18,832)	(25,808)	(4,095)	(8,482)	(4,234)	-	-	-	(167,901)
Remuneration of councillors		(17,043)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,043)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	(66,107)	-	-	-	-	-	(66,107)
Inventory consumed		(1,990)	(750)	-	(1,340)	-	-	-	(1,688)	(50)	-	(100)	-	-	-	-	(5,918)
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)	-	(1,464)	(588)	(3,813)	(35)	(124)	-	-	-	(62,722)
Losses on disposal of Assets		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(79,879)	(160,624)	(313)	(36,398)	(13,045)	(2,148)	(214)	(26,998)	(63,359)	(75,903)	(23,440)	(5,622)	-	-	-	(487,944)
Surplus(Deficit)		88,244	494,429	313	42,326	13,045	2,148	214	29,922	67,336	158,984	39,982	5,622	-	-	-	(33,322)
Transfers and subsidies - capital (monetary allocations)		-	-	-	200	-	-	-	45,817	-	-	-	-	-	-	-	46,017
Transfers and subsidies - capital (m-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions		88,244	494,429	313	42,526	13,045	2,148	214	75,739	67,336	158,984	39,982	5,622	-	-	-	12,694

References:

1. Departmental columns to be based on municipal organisation structure

KZN91 Mandeni - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	R	2023/24			Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			
		Actual Outcome	2023/24	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Presented outcome	Budget Year 1 2025/26	Budget Year 2 2026/27	Budget Year 3 2027/28	
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		5,687	6,702	9,440	23,348	24,209	24,209	16,447	34,343	23,682	24,203	O111
Water		23,873	23,200	32,700	70,304	70,843	70,843	42,306	59,713	54,135	56,324	O112
Waste Water		18,728	18,200	14,800	4,517	5,000	5,000	1,800	2,000	2,000	2,000	O114
Other trade receivables from exchange transactions		96,984	53,837	37,800	107,189	101,762	101,762	64,932	138,996	124,752	127,800	O115
Debt Trade and other receivables from exchange transactions												
Impairment for debt		-	-	-	(74,020)	(88,817)	(88,817)	(15,130)	(81,110)	(92,246)	(87,988)	O118
Impairment for Electricity		-	-	-	(4,740)	(3,598)	(3,598)	-	(2,916)	(2,948)	(3,078)	O119
Impairment for Water		-	-	-	(2,445)	(2,516)	(2,516)	(15,130)	(84,362)	(88,388)	(90,988)	O120
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	O121
Impairment for other trade receivables from exchange transactions		-	-	-	(87,422)	(82,693)	(82,693)	-	(78,792)	(81,911)	(83,911)	O122
Total net Trade and other receivables from Exchange Transactions		50,288	53,837	57,840	51,109	52,945	52,945	45,102	43,896	29,462	36,228	
Receivables from non-exchange transactions												
Property lease		30,332	30,416	32,636	124,110	108,871	108,871	148,800	180,301	178,639	165,301	O126
Lease Impairment/Property lease		(73,228)	(80,773)	(78,500)	(103,680)	(138,197)	(138,197)	(78,638)	(148,918)	(154,619)	(158,646)	O127
Net Property lease		(42,896)	(50,357)	(45,864)	20,430	(29,326)	(29,326)	70,162	31,383	24,020	6,655	O129
Other receivables from non-exchange transactions		199,086	197,913	124,000	9,941	9,402	9,402	19,000	1,700	1,400	1,700	O130
Impairment for other receivables from non-exchange transactions		-	-	-	(2,999)	(2,978)	(2,978)	-	(5,980)	(5,937)	(5,983)	
Net other receivables from non-exchange transactions		(28,810)	(88,213)	(124,000)	6,942	6,424	6,424	19,000	1,700	1,400	1,700	
Total net Receivables from non-exchange transactions		(81,762)	(139,050)	(151,120)	36,372	(22,902)	(22,902)	38,162	40,883	26,820	27,404	
Inventory												
Opening Balance		-	-	-	-	-	-	-	-	-	-	1152
System Input Volume												
Water Treatment/Works		-	-	-	-	-	-	-	-	-	-	1154
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	1155
Natural Sources		-	-	-	-	-	-	-	-	-	-	1156
Authorised Consumption												
Billed Authorised Consumption												
Free Basic Water		-	-	-	-	-	-	-	-	-	-	1160
Subsidised Water		-	-	-	-	-	-	-	-	-	-	1161
Revenue Water		-	-	-	-	-	-	-	-	-	-	1162
Billed Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	
Free Basic Water		-	-	-	-	-	-	-	-	-	-	1164
Revenue Water		-	-	-	-	-	-	-	-	-	-	1165
Subsidised Water		-	-	-	-	-	-	-	-	-	-	1166
Unbilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	
Unbilled Billed Consumption		-	-	-	-	-	-	-	-	-	-	1168
Unbilled Unbilled Consumption		-	-	-	-	-	-	-	-	-	-	1169
Water Leases												
Approved Leases		-	-	-	-	-	-	-	-	-	-	1172
Unapproved Consumption		-	-	-	-	-	-	-	-	-	-	1173
Customer Water Incentives		-	-	-	-	-	-	-	-	-	-	
Bad Debts												
Leakage on Transmission and Distribution Main		-	-	-	-	-	-	-	-	-	-	1175
Leakage on Distribution at Regulator Taps/Inlets		-	-	-	-	-	-	-	-	-	-	1176
Leakage on Service Connections at the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	1177
Dish Taps and Management Errors		-	-	-	-	-	-	-	-	-	-	1178
Unrecoverable Actual Meter Losses		-	-	-	-	-	-	-	-	-	-	1179
Non-revenue Water												
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1180
Closing Balance - Water		-	-	-	-	-	-	-	-	-	-	1181
Agriculture												
Opening Balance		-	-	-	-	-	-	-	-	-	-	1184
Acquisitions		-	-	-	-	-	-	-	-	-	-	1185
Issues		-	-	-	-	-	-	-	-	-	-	1186
Adjustments		-	-	-	-	-	-	-	-	-	-	1187
Write-offs		-	-	-	-	-	-	-	-	-	-	1188
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1189
Closing Balance - Agriculture		-	-	-	-	-	-	-	-	-	-	
Consumables												
Standard Rate												
Opening Balance		-	-	-	303	304	304	912	781	816	858	1193
Acquisitions		-	-	-	418	418	418	1,413	2,413	1,413	1,413	1194
Issues		-	-	-	(1,964)	(2,188)	(2,188)	(815)	(815)	(815)	(815)	1195
Adjustments		-	-	-	39	-	-	-	-	-	-	1196
Write-offs		-	-	-	-	-	-	-	-	-	-	1197
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1198
Closing Balance - Consumables Standard Rate		387	572	612	(136)	(108)	(108)	112	2,382	(34)	351	
Zero Rate												
Opening Balance		-	-	-	-	-	-	-	384	-	-	1201
Acquisitions		-	-	-	-	-	-	-	-	-	-	1202
Issues		-	-	-	-	-	-	-	-	-	-	1203
Adjustments		-	-	-	-	-	-	-	-	-	-	1204
Write-offs		-	-	-	-	-	-	-	-	-	-	1205
Correction of Prior period errors		-	-	-	-	-	-	-	384	-	-	1206
Closing Balance - Consumables Zero Rate		-	-	-	-	-	-	-	-	-	-	
Finished Goods												
Opening Balance		-	-	-	-	-	-	-	-	-	-	1209
Acquisitions		-	-	-	-	-	-	-	-	-	-	1210
Issues		-	-	-	-	-	-	-	-	-	-	1211
Adjustments		-	-	-	-	-	-	-	-	-	-	1212
Write-offs		-	-	-	-	-	-	-	-	-	-	1213
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1214
Closing Balance - Finished Goods		-	-	-	-	-	-	-	-	-	-	
Materials and Supplies												
Opening Balance		-	-	-	121	188	188	218	181	188	183	1217
Acquisitions		-	-	-	3,915	3,915	3,915	1,112	3,300	-	-	1218
Issues		-	-	-	(5,955)	(5,955)	(5,955)	(885)	(5,967)	(5,782)	(5,966)	1219
Adjustments		-	-	-	-	-	-	-	-	-	-	1220
Write-offs		-	-	-	-	-	-	-	-	-	-	1221
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1222
Closing Balance - Materials and Supplies		246	141	219	81	884	884	507	(5,966)	(5,573)	(5,712)	
Work-in-progress												
Opening Balance		-	-	-	-	-	-	-	-	-	-	1225
Materials		-	-	-	-	-	-	-	-	-	-	1226
Transfer to		-	-	-	-	-	-	-	-	-	-	1227
Closing Balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-	
Housing Stock												
Opening Balance		-	-	-	-	-	-	-	-	-	-	1230
Acquisitions		-	-	-	-	-	-	-	-	-	-	1231
Transfer to		-	-	-	-	-	-	-	-	-	-	1232
Sales		-	-	-	-	-	-	-	-	-	-	1233
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1234
Closing Balance - Housing Stock		-	-	-	-	-	-	-	-	-	-	
Land												
Opening Balance		-	-	-	39,038	41,744	41,744	41,744	49,529	42,323	43,811	1237
Acquisitions		-	-	-	-	-	-	-	-	-	-	1238
Issues		-	-	-	-	-	-	-	-	-	-	1239
Adjustments		46,000	42,808	41,744	-	-	-	-	-	-	-	1240
Transfer to		-	-	-	-	-	-	-	-	-	-	1241
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	1242
Closing Balance - Land		46,000	42,808	41,744	39,038	41,744	41,744	41,744	49,529	42,323	43,811	
Closing Balance - Inventory & Consumables		48,938	49,752	49,216	39,799	41,636	41,636	45,851	41,799	39,278	39,864	
Property, plant and equipment (PPE)												
PPE (accumulation less finance leases)		871,832	790,367	882,268	884,900	1,009,142	1,009,142	978,734	1,080,380	1,071,532	1,068,021	O241
Leases accounted as PPE		58,256	77,778	74,044	-	-	-	74,044	-	-	-	O242
Less: Accumulated Depreciation		(263,302)	(2									

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	
	An efficient, effective and development-oriented public service	12	-	-	-	-	-	(50)	(50)	(52)	(55)	(56)	
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	-	-	-	(391)	(391)	(391)	(408)	(427)	(438)		
Good Governance	Responsive, accountable, effective and efficient local government	9	-	-	1,393	1,070	(250)	(250)	(250)	(261)	(300)	(268)	
Improve performance	Responsive, accountable, effective and efficient local government	9	-	349	1,705	502	(907)	(1,307)	(1,307)	(946)	(955)	(979)	
Improve the audit opinion	Responsive, accountable, effective and efficient local government	9	-	15,351	(23,856)	-	-	-	-	-	-	-	
Manage increase and the municipal base	A comprehensive, responsive and sustainable social protection system	13	-	-	10,721	(6,624)	14,354	14,354	14,354	14,971	15,659	16,051	
Manage increase and the municipal base	Responsive, accountable, effective and efficient local government	9	-	286,218	373,393	434,062	(438,376)	(439,545)	(439,545)	(444,541)	(465,684)	(477,377)	
Provide and maintain Library services	Responsive, accountable, effective and efficient local government	9	-	3,064	3,183	3,701	(3,769)	(3,769)	(3,769)	(4,733)	(4,884)	(5,113)	
TakeOn	A comprehensive, responsive and sustainable social protection system	13	-	(6,725)	(9,123)	(27,455)	-	-	-	-	-	-	
TakeOn	Responsive, accountable, effective and efficient local government	9	-	33,972	42,259	15,245	(15,570)	(15,720)	(15,720)	(16,240)	(16,987)	(17,411)	
To improve access to all basic services	Responsive, accountable, effective and efficient local government	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)	(454,622)	(485,073)	(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)	(909,243)	(970,146)	(995,105)
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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 in capacitating 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	40,793	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	10,749	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	--	--	--	43	--	--
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 skips	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	609	642	658
To improve access to all basic services	An efficient, competitive and responsive economic infrastructure network	6	--	26,941	32,892	55,635	59,888	60,072	60,072	30,590	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	387,358	537,873	140,563	140,064	140,064	144,984	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 14,388 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 Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27
Vote 1 - Roads & Stormwater									
Function 1 - Roads									
Sub-function 1 - Eradication of backlogs									
<i>Reduce road backlogs</i>	kilometres		14000.0%	13000.0%	13000.0%	13000.0%	12500.0%	13600.0%	13600.0%
New Roads to be constructed	kilometres		9500.0%	10500.0%	10500.0%	10500.0%	10000.0%	15000.0%	15000.0%
rural gravel roads repaired and maintained	kilometres		23900.0%	25000.0%	25000.0%	25000.0%	27500.0%	29500.0%	29500.0%
Sub-function 2 - Roads Maintained									
<i>Surfaced Roads resurfaced /rehabilitated</i>	kilometres		7000.0%	9800.0%	9800.0%	9800.0%	8500.0%	8600.0%	8600.0%
Sub-function 3 - Roads for Growth									
Stormwater	kilometres		4500.0%	7500.0%	7500.0%	7500.0%	9500.0%	9880.0%	10295.0%
Function 2 - Energy & Electricity									
Sub-function 1 - Electricity									
<i>infrastructure (Dry Connections) and ready for</i>	number of houses		29800.0%	27800.0%	27800.0%	27800.0%	25000.0%	26000.0%	27092.0%
Installation of 200 new streetlights in various wards	number of streetlights		15000.0%	18000.0%	18000.0%	18000.0%	12000.0%	12480.0%	13004.2%
Sub-function 2 - New Connections									
<i>Completed and occupied households electrified</i>	number of houses		55000.0%	45000.0%	45000.0%	45000.0%	35000.0%	36400.0%	37928.8%
Sub-function 3 - Maintain Electricity Infrastructure									
Electricity & repairs Maintenance	percentage		4500.0%	5500.0%	5500.0%	5500.0%	5500.0%	5720.0%	5960.2%
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
And so on for the rest of the Votes									

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

KZN291 Mandeni - Entities measurable performance objectives

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

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

& Expenditure
Budget Year +2 2027/28

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
Borrowing Management											
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%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	4.6	4.5	4.1	4.4	3.2	3.2	3.8	2.0	3.4	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	3.8	2.0	3.4	3.3
Liquidity Ratio	Monetary Assets/Current Liabilities	5.2	3.9	3.3	2.0	1.5	1.5	2.8	0.6	2.3	2.2
Revenue Management											
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%	101.4%	150.1%	177.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		5.9%	102.7%	148.2%	111.4%	111.4%	111.4%	101.4%	150.1%	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%	32.1%	36.7%	27.7%	27.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		3.7%	3.4%	2.4%	-25.2%	-53.7%	-53.7%	11.8%	472.5%	59.3%	34.3%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	32.3%	29.1%	31.7%	34.1%	34.0%	34.0%	34.2%	36.9%	36.1%	36.1%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.3%	29.1%	35.1%	37.8%	37.6%	37.6%		40.7%	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%	7.3%	8.6%	8.5%	8.5%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	-	-	-	-	-	-	15.9	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%	132.2%	126.2%	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)	13.0	0.3	1.8	3.4

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	Basis of calculation	2011 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	
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (no. of households)												
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month												
Insert description												
Household demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal												
Informal												
Total number of households												
Dwellings provided by municipality												
Dwellings provided by provincials												
Dwellings provided by private sector												
Total new housing dwellings												
Economic												
Inflation (inflation outlook (CPI))												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
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		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
Household service targets (000)										
Water:										
	Piped water inside dwelling	-	-	-	-	-	-	-	-	-
	Piped water inside yard (but not in dwelling)	10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	-
	Using public tap (at least min.service level)	11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	-
	Other water supply (at least min.service level)	18,636	19,791	19,791	19,791	19,791	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	-
	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	Other water supply (< min.service level)	-	36,054	31,921	32,001	32,001	32,001	32,300	32,300	-
	No water supply	-	1,876	1,876	1,573	1,573	1,600	1,600	1,600	-
	<i>Below Minimum Service Level sub-total</i>	-	37,930	33,797	33,574	33,574	33,900	33,900	33,900	-
	Total number of households	40,759	81,259	77,126	76,903	76,903	83,402	83,728	83,728	-
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
	Chemical toilet	9,154	9,721	9,721	9,721	9,721	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	-
	Other toilet provisions (> min.service level)	2,868	3,175	3,045	(867,271)	(867,271)	(867,466)	(964,351)	(1,029,788)	-
	<i>Minimum Service Level and Above sub-total</i>	28,196	30,074	29,944	(860,872)	(860,872)	(867,878)	(954,763)	(1,000,197)	-
	Bucket toilet	472	300	300	300	300	150	-	-	-
	Other toilet provisions (< min.service level)	472	(7,414,600)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	-
	No toilet provisions	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	944	(7,414,300)	(6,724,321)	(12,146,651)	(12,146,651)	(12,146,951)	(14,026,105)	(14,671,305)	-
	Total number of households	29,140	(7,384,226)	(6,694,377)	(13,007,523)	(13,007,523)	(13,004,829)	(14,980,868)	(15,671,502)	-
Energy:										
	Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)	574	574	629	645	645	645	645	645	-
	Electricity - prepaid (< min. service level)	963	(7,413,807)	(6,723,903)	(13,036,973)	(13,036,973)	(13,036,973)	(15,012,712)	(15,703,346)	-
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	1,537	(7,413,233)	(6,723,274)	(13,036,328)	(13,036,328)	(13,036,328)	(15,012,067)	(15,702,701)	-
	Total number of households	1,537	(7,413,233)	(6,723,274)	(13,036,328)	(13,036,328)	(13,036,328)	(15,012,067)	(15,702,701)	-
Refuse:										
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
	Using communal refuse dump	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
	Total number of households	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-

Municipal in-house 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
Household service targets (000)										
Water:										
	Piped water inside dwelling	-	-	-	-	-	-	-	-	-
	Piped water inside yard (but not in dwelling)	10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	-
	Using public tap (at least min.service level)	11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	-
	Other water supply (at least min.service level)	18,636	19,791	19,791	19,791	19,791	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	-
	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
	No water supply	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
	Total number of households	40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	-
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	-	-	-	-	-	-	-	-	-
	Flush toilet (with septic tank)	-	-	-	-	-	-	-	-	-
	Chemical toilet	9,154	9,721	9,721	9,721	9,721	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	-
	Other toilet provisions (> min.service level)	2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	-
	<i>Minimum Service Level and Above sub-total</i>	28,196	29,944	29,944	29,944	29,944	32,938	32,938	32,938	-
	Bucket toilet	472	300	300	300	300	150	-	-	-
	Other toilet provisions (< min.service level)	472	300	300	300	300	150	-	-	-
	No toilet provisions	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	944	600	600	600	600	300	-	-	-
	Total number of households	29,140	30,544	30,544	30,544	30,544	33,238	32,938	32,938	-
Energy:										
	Electricity (at least min.service level)	-	-	-	-	-	-	-	-	-
	Electricity - prepaid (min.service level)	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Electricity (< min.service level)	574	574	629	645	645	645	645	645	-
	Electricity - prepaid (< min. service level)	963	963	1,018	1,094	1,094	1,094	1,094	1,094	-
	Other energy sources	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	1,537	1,537	1,647	1,739	1,739	1,739	1,739	1,739	-
	Total number of households	1,537	1,537	1,647	1,739	1,739	1,739	1,739	1,739	-
Refuse:										
	Removed at least once a week	-	-	-	-	-	-	-	-	-
	<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
	Removed less frequently than once a week	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
	Using communal refuse dump	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
	Using own refuse dump	-	-	-	-	-	-	-	-	-
	Other rubbish disposal	-	-	-	-	-	-	-	-	-
	No rubbish disposal	-	-	-	-	-	-	-	-	-
	<i>Below Minimum Service Level sub-total</i>	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
	Total number of households	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-

		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	Ref.	Location of households for each type of FBS																		
		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS																		
		Total cost of FBS - Water for informal settlements																		
Sanitation	Ref.	Location of households for each type of FBS																		
		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS																		
		Total cost of FBS - Sanitation for informal settlements																		
Refuse Removal	Ref.	Location of households for each type of FBS																		
		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS 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 indigents policy and the provision of services
3. Include total of all housing units within the municipality
4. Number of subsidised dwellings to be constructed by the municipality under agency agreement with province
5. Provide estimate based on building approval information. Include any non-subsidised dwellings constructed by the municipality
6. Insert actual or estimated % increases assumed as a basis for budget calculations
7. Insert actual or estimated % collection rate assumed as a basis for budget calculations for each revenue group
8. Stand distance <= 200m from dwelling
9. Stand distance > 200m from dwelling
10. Borehole, spring, rain-water tank etc.
11. Must agree to total number of households in municipal area
12. Household income categories assume an average 4 person household. Stats SA - Census 2011 Questionnaire
13. Based on National poverty line of R515 per capita per month (2008 prices), assuming an average household size of 4 persons

KZN291 Mandeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	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
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	332,302	9,915	61,865	118,068
Cash - investments at the yr end less applications - R000	18(1)b	2	234,697	269,095	241,060	123,356	105,264	105,264	187,468	59,479	275,501	282,673
Cash year end/monthly employees/supplier payments	18(1)b	3	41.3	57.2	84.4	(3.0)	(2.8)	(2.8)	13.0	0.3	1.8	3.4
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	249,441	350,325	323,380	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Service charge rev % change - macro CPIX target exclusive	18(1)(a),(2)	5	N.A.	17.6%	11.6%	6.8%	(6.0%)	(6.0%)	(21.4%)	3.2%	0.3%	(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%	14.7%	101.9%	123.3%	123.4%
Debt impairment expense as a % of total billable revenue	18(1)(a),(2)	7	0.0%	(1.7%)	4.6%	20.4%	20.4%	20.4%	12.0%	19.8%	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 (excl. transfers)	18(1)(c)	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)(a)	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)(a)	11	N.A.	(267.4%)	36.1%	(1.4%)	31.5%	0.0%	(9.7%)	7.8%	(36.5%)	2.5%
Long term receivables % change - incr(decr)	18(1)(a)	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	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)(v)	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

% incr total service charges (incl prop rates)	18(1)a		23.6%	17.6%	12.8%	0.0%	0.0%	(15.4%)	9.2%	6.3%	2.5%	
% incr Property Tax	18(1)a		49.4%	15.1%	6.7%	0.0%	0.0%	(2.6%)	4.3%	4.6%	2.5%	
% incr Service charges - Electricity	18(1)a		8.5%	22.7%	18.3%	0.0%	0.0%	(25.0%)	14.3%	7.9%	2.5%	
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% incr 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%	
% incr Service charges - Waste Management	18(1)a		7.0%	6.9%	13.9%	0.0%	0.0%	(23.0%)	4.3%	4.6%	2.5%	
% incr 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%	
Total billable revenue	18(1)a		90,689	112,100	131,865	148,684	148,684	148,684	125,766	162,312	172,538	176,851
Service charges			90,689	112,100	131,865	148,684	148,684	148,684	125,766	162,312	172,538	176,851
Property rates			33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596
Service charges - electricity revenue			45,958	49,864	61,164	72,341	72,341	72,341	54,278	82,688	89,250	91,461
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			10,818	11,577	12,380	14,106	14,106	14,106	10,859	14,713	15,389	15,774
Agency services			-	-	-	-	-	-	-	-	-	-
Capital expenditure excluding capital grant funding			24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Cash receipts from ratepayers	18(1)a		73,114	92,901	148,369	111,570	131,707	131,707	66,856	175,176	225,049	230,827
Ratepayer & Other revenue	18(1)a		289,609	399,669	473,220	503,941	507,133	507,133	456,085	171,894	182,540	187,064
Change in consumer debtors (current and non-current)			N/A	82,366	18,615	(973)	21,815	-	(8,825)	6,435	(32,330)	1,408
Operating and Capital Grant Revenue	18(1)a		265,261	268,494	297,074	292,923	298,301	298,301	281,336	300,973	318,141	327,328
Capital expenditure - total	20(1)(v)		30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Capital expenditure - renewal	20(1)(v)		197,313	226,672	231,818	29,348	28,034	28,034	-	8,787	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY												
DoRA capital grants total MFY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total gazetted/adviced national, provincial and district grants												
Average annual collection rate (arrear 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	-	(8,825)	6,435	(32,330)	1,408
Total Operating Revenue												
Total Operating Revenue			333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552
Operating Expenditure												
Operating Expenditure			307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,492
Operating Performance Surplus/(Deficit)												
Operating Performance Surplus/(Deficit)			26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060
Cash and Cash Equivalents (30 June 2012)												
Revenue												
% Increase in Total Operating Revenue				20.3%	5.2%	5.9%	0.4%	0.0%	(10.6%)	1.3%	6.7%	2.6%
% Increase in Property Rates Revenue				49.4%	15.1%	6.7%	0.0%	0.0%	(2.6%)	7.1%	4.6%	2.5%
% Increase in Electricity Revenue				8.5%	22.7%	18.3%	0.0%	0.0%	(25.0%)	14.3%	7.9%	2.5%
% Increase in Property Rates & Services Charges				23.6%	17.6%	12.8%	0.0%	0.0%	(15.4%)	9.2%	6.3%	2.5%
Expenditure												
% Increase in Total Operating Expenditure				10.7%	16.9%	11.5%	5.6%	0.0%	(19.1%)	4.2%	(1.0%)	2.6%
% Increase in Employee Costs				8.4%	14.5%	14.1%	0.0%	0.0%	(10.0%)	10.1%	4.3%	2.6%
% Increase in Electricity Bulk Purchases				23.8%	15.9%	10.3%	0.0%	0.0%	(14.0%)	14.2%	(6.5%)	2.5%
Average Cost Per Budgeted Employee Position (Remuneration)					470806.9331	492072.9903				510338.079		
Average Cost Per Councilor (Remuneration)					416108.8	468217.7143				486947.2		
R&M % of PPE			3.5%	3.1%	3.0%	4.0%	3.6%	3.6%	4.4%	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%	16.6%	11.9%	11.9%	
Debt Impairment % of Total Billable Revenue			0.0%	(1.7%)	4.6%	20.4%	20.4%	20.4%	12.0%	19.8%	19.4%	
Capital Revenue												
Internally Funded & Other (R000)			24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Borrowing (R000)			-	0	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	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%	29.4%	31.0%	30.7%	51.0%	51.4%
Capital Expenditure												
Total Capital Programme (R000)			30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Asset Renewal			260,270	321,620	409,915	75,573	75,146	75,146	97,944	77,380	68,593	71,036
Asset Renewal % of Total Capital Expenditure			855.8%	344.6%	292.8%	59.2%	56.2%	56.2%	101.5%	59.3%	90.1%	90.2%
Cash												
Cash Receipts % of Rate Payer & Other			25.2%	23.2%	31.4%	22.2%	26.0%	26.0%	14.7%	101.9%	123.3%	123.4%
Cash Coverage Ratio			0	0	0	(0)	(0)	(0)	0	0	0	0
Borrowing												
Most recent Credit Rating												
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%
Reserves												
Uncommitted reserves after application of cash and investments			234,697	269,095	241,060	123,356	105,264	105,264	187,468	59,479	275,501	282,673
Free Services												
Free Basic Services as a % of Equitable 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%)	(3.3%)	(22.6%)	(13.7%)	(13.5%)	(13.5%)	(14.5%)	(14.3%)	(7.4%)	
High Level Outcome of Funding Compliance												
Total Operating Revenue			333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552
Total Operating Expenditure			307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,492
Surplus/(Deficit) Budgeted Operating Statement			26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060
Surplus/(Deficit) Considering Reserves and Cash Backing			234,697	269,095	241,060	123,356	105,264	105,264	187,468	59,479	275,501	282,673
MTREF Funded (1) / Unfunded (0)			15	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗			15	✓	✓	✓	✓	✓	✓	✓	✓	✓

References

- Subject to figures provided in Schedule.
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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
Valuation:										
Date of valuation:	1	9/2/2018	9/2/2018	9/2/2018	28/02/2023	28/02/2023	28/02/2023	28/02/2023	28/02/2023	1/0/1900
Financial year valuation used		2018-2022	2018-2022	2018-2022	2023-2028	2023-2028	2023-2028	2023-2028	2023-2028	1/0/1900
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	1/0/1900
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes	yes	yes	yes	yes	1/0/1900
Municipal partnership s38 used? (Y/N)		no	no	no	no	no	no	no	no	1/0/1900
No. of assistant 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	1/0/1900
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	1/0/1900
No. of internal valuers (FTE)	3	-	-	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	1/0/1900
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	1/0/1900
Valuation appeal board established? (Y/N)		Yes	Yes	1/0/1900	Yes	Yes	Yes	Yes	Yes	1/0/1900
Implementation time of new valuation roll (mths)		1/7/2018	1/7/2018	1/7/2018	1/7/2023	1/7/2023	1/7/2023	1/7/2025	1/7/2026	1/0/1900
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	1/0/1900
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	1/0/1900
No. of unreasonably difficult properties s7(2)		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
No. of supplementary valuations		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	1/0/1900
No. of valuation roll amendments		2/7/1900	2/7/1900	10/20/1903	-	-	-	-	-	1/0/1900
No. of objections by rate payers		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
No. of appeals by rate payers		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
No. of successful objections	8	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
No. of successful objections > 10%	8	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
Supplementary valuation		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	1/0/1900
Public service infrastructure value (Rm)	5	1/11/1900	1/11/1900	1/20/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	1/0/1900
Municipality owned property value (Rm)		5/17/1900	5/17/1900	5/17/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	1/0/1900
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	-
Total valuation reductions:		0	0	0	0	0	0	0	0	-
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	-
Total land value (Rm)	5	0	0	0	0	0	0	0	0	-
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	-
Total market value (Rm)	5	0	0	0	0	0	0	0	0	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	0
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	0
Fixed amount minimum value (R'000)		15	15	15	15	15	15	15	15	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R '000)	6	52	47	49	59	59	59	65	69	-
Rate revenue expected to collect (R'000)	6	36	32	24	27	27	27	33	35	-
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	-
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		254	254	254	239	239	239	239	239	-
Rebates, exemptions - pensioners (R'000)		-	-	-	766	766	766	622	622	-
Rebates, exemptions - bona fide farm. (R'000)		210	210	194	668	668	668	973	973	-
Rebates, exemptions - other (R'000)		730	1,172	1,253	1,321	1,321	1,321	1,321	1,321	-
Phase-in reductions/discounts (R'000)		2	11	20	181	181	181	181	181	-
Total rebates, exemptns, reductns, discs (R'000)		1,197	1,648	1,721	3,175	3,175	3,175	3,336	3,336	-

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)
Current Year 2024/25												
Valuation:												
No. of properties		80	344	-	5,386	410	-	129	129	-	-	-
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)		4	4	-	4	4	-	1	1	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	180,919,200	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)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	493,383,600	-	571,269,000	393,608,500	-	131,875,000	131,875,000	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	342,426,000	585,665,400	-	764,578,888	210,030,000	-	412,505,560	412,505,560	-	-	-
Total land value (Rm)	6	92,426,000	93,665,400	-	103,578,888	144,030,000	-	85,399,200	85,399,200	-	-	-
Total value of improvements (Rm)	6	496,426,000	691,665,400	-	964,578,888	310,030,000	-	546,505,560	546,505,560	-	-	-
Total market value (Rm)	6	596,426,000	771,665,400	-	743,578,888	510,030,000	-	746,919,200	746,919,200	-	-	-
Rating:												
Average rate	3	0	0	-	0	0	-	0	0	-	-	-
Rate revenue budget (R '000)		8,159,959	13,956,317	-	7,256,427	742,948	-	23,431	23,431	-	-	-
Rate revenue expected to collect (R'000)		3,548,772	8,490,295	-	2,300,933	505,205	-	15,933	15,933	-	-	-
Expected cash collection rate (%)	4	1	1	-	1	1	-	1	1	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	30,150,000	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	170,850,000	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	393,383,600	-	254,419,000	193,608,500	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	20,343,000	20,343,000	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

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)
Budget Year 2025/26												
Valuation:												
No. of properties		80	348	-	4,832	411	-	353	353	-	-	-
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	-	2	2	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	73,545,000	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	493,383,600	-	471,269,000	293,608,500	-	973,114,080	973,114,080	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	342,426,000	601,665,400	-	764,578,888	210,030,000	-	243,278,520	243,278,520	-	-	-
Total land value (Rm)	6	192,426,000	293,665,400	-	243,578,888	144,030,000	-	-	-	-	-	-
Total value of improvements (Rm)	6	496,426,000	691,665,400	-	964,578,888	310,030,000	-	-	-	-	-	-
Total market value (Rm)	6	896,426,000	971,665,400	-	843,578,888	686,030,000	-	1,216,392,600	1,216,392,600	-	-	-
Rating:												
Average rate	3	0	0	-	0	0	-	0	0	-	-	-
Rate revenue budget (R '000)		10,288,297	16,968,611	-	12,079,644	650,231	-	993,361	993,361	-	-	-
Rate revenue expected to collect (R'000)		5,144,149	8,484,306	-	6,039,822	325,116	-	645,685	645,685	-	-	-
Expected cash collection rate (%)	4	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	-	973,114,080	973,114,080	-	-	-
Rebates, exemptions - other (R'000)		-	393,383,600	-	170,850,000	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

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
Property rates (rate in the Rand)	1								
Residential properties			0	0	0	0.0155	-	-	-
Residential properties - vacant land			0	0	0	0.0245	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0	0	0	0.0039	-	-	-
Farm properties - not used			0	0	0	0.0039	-	-	-
Industrial properties			0	0	0	0.0262	-	-	-
Business and commercial properties			0	0	0	0.0262	-	-	-
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	-	-	-
Municipal properties			0	0	0	0.0245	-	-	-
Public service infrastructure			0	0	0	0.0039	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			0	0	0	0.0195	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage									
Business and commercial properties			0	0	0	0.0262	-	-	-
Industrial properties			0	0	0	0.0262	-	-	-
Mining properties			0	0	0	0.0039	-	-	-
Residential properties			0	0	0	0.0155	-	-	-
Agricultural properties			0	0	0	0.0039	-	-	-
Public benefit organisations			0	0	0	0.0155	-	-	-
Public service purpose properties			0	0	0	0.0245	-	-	-
Public service infrastructure properties			0	0	0	0.0039	-	-	-
Vacant land			0	0	0	0.0155	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			85,000	85,000	85,000	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	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/kl)			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-

Water usage - Block 5 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-

Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		-	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		251	288	310	356	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	-
FBE	(how is this targeted?)	-	-	-	-	-	-	-	-
Life-line tariff - meter	(describe structure)	-	-	-	-	-	-	-	-
Life-line tariff - prepaid	(describe structure)	-	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)	0	-	-	-	-	-	-	-	-
Flat rate tariff - prepaid(c/kwh)	0	-	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	1	1	1	1	-	-	-	-
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	1	2	2	2	-	-	-	-
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	1	2	2	2	-	-	-	-
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	2	2	2	3	-	-	-	-
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	2	2	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)	-	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		25	26	27	29	-	-	-	-
Basic charge/ fixed fee		45	47	50	52	-	-	-	-
80l bin - once a week		102	108	113	119	-	-	-	-
250l bin - once a week		-	-	-	-	-	-	-	-

References

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

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
Exemptions, reductions and rebates (Rands) <i>[Insert lines as applicable]</i>									
Water tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							
Waste water tariffs <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure)							
Electricity tariffs <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds)							

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'											
Rates and services charges:											
Property rates		1,124.64	1,114.03	1,167.51	1,167.51	1,167.51	1,167.51	4.9%	1,281.05	1,339.98	-
Electricity: Basic levy		567.06	590.73	647.44	744.55	744.55	744.55	11.4%	867.58	907.49	-
Electricity: Consumption		2,575.84	2,683.32	2,940.92	3,382.05	3,382.05	3,382.05	11.4%	3,940.92	4,122.20	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		147.67	148.37	155.50	163.74	163.74	163.74	4.9%	255.19	266.93	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		4,415.21	4,536.45	4,911.35	5,457.85	5,457.85	5,457.85	16.2%	6,344.74	6,636.60	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		4,415.21	4,536.45	4,911.35	5,457.85	5,457.85	5,457.85	16.2%	6,344.74	6,636.60	-
% increase/-decrease			2.7%	8.3%	11.1%	-	-	16.2%	16.2%	4.6%	(100.0%)
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		609.01	603.27	632.22	632.22	632.22	632.22	4.9%	693.71	725.62	-
Electricity: Basic levy		331.89	345.74	378.93	435.77	435.77	435.77	11.4%	507.78	531.14	-
Electricity: Consumption		511.96	533.32	584.52	672.20	672.20	672.20	11.4%	783.27	819.30	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		141.69	142.37	149.20	157.11	157.11	157.11	4.9%	172.39	180.32	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,594.55	1,624.70	1,744.88	1,897.30	1,897.30	1,897.30	13.7%	2,157.15	2,256.38	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		1,594.55	1,624.70	1,744.88	1,897.30	1,897.30	1,897.30	13.7%	2,157.15	2,256.38	-
% increase/-decrease			1.9%	7.4%	8.7%	-	-	13.7%	13.7%	4.6%	(100.0%)
Monthly Account for Household - 'Indigent' Household receiving free basic services											
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		(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
R thousand										
Parent municipality										
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)	-	-	-	-	-	-
Municipality sub-total	1	(5,760)	(4,762)	(6,043)	-	-	-	-	-	-
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	(5,760)	(4,762)	(6,043)	-	-	-	-	-	-

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

References

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

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
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_Spec	-	4,972	13,680	19,093	4,619	4,619	4,619	4,933	5,088	5,326
KwaZulu-Natal_Infrastructure_Specify (Add grant c	-	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 Gran	-	-	-	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		
		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:		-	-	-	13,533	-	-	-	-	-
Other Transfers Public Corporations	-	-	-	-	13,533	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		218,963	250,588	275,688	267,546	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	306,456	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
Operating transfers and grants:	1,3									
National Government:										
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										
Conditions met - transferred to revenue		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)
Provincial Government:										
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
Conditions met - transferred to revenue		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)
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	13,533	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	(13,533)	-	-	-	-	-
Total operating transfers and grants revenue		226,532	295,310	324,800	277,970	264,437	264,437	266,115	292,243	300,342
Total operating transfers and grants - CTBM	2	(218,963)	(250,588)	(275,688)	(267,546)	(254,013)	(254,013)	(255,156)	(273,715)	(280,954)
Capital transfers and grants:	1,3									
National Government:										
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
Conditions met - transferred to revenue		(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
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		56,406	56,406	56,964	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(56,406)	(56,406)	(56,964)	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		92,865	132,909	182,877	38,910	44,288	44,288	45,817	44,426	46,373
Conditions met - transferred to revenue		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		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		94,514	136,442	179,454	38,910	44,288	44,288	45,817	44,426	46,373
Total capital transfers and grants - CTBM	2	40,583	78,743	135,667	38,910	44,288	44,288	45,817	44,426	46,373
TOTAL TRANSFERS AND GRANTS REVENUE		321,047	431,752	504,254	316,881	308,725	308,725	311,931	336,669	346,715
TOTAL TRANSFERS AND GRANTS - CTBM		(178,380)	(171,844)	(140,021)	(228,635)	(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
Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations										
<i>Insert description</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals										
<i>Insert description</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities										
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms										
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State										
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations										
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-
Groups of Individuals										
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-

References

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

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
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages	1	-	-	12,378	13,768	13,768	13,768	14,319	15,107	15,485
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	528	675	675	675	702	740	759
Cellphone Allowance		-	-	1,491	1,687	1,687	1,687	1,754	1,851	1,897
Housing Allowances		-	-	167	258	258	258	269	283	291
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Sub Total - Councillors		-	-	14,564	16,388	16,388	16,388	17,043	17,981	18,431
% increase	4			-	12.5%	-	-	4.0%	5.5%	2.5%
Senior Managers of the Municipality										
Basic Salaries and Wages	2	5,197	4,204	3,865	5,876	5,876	5,876	5,833	6,182	6,337
Pension and UIF Contributions		0	1	1	11	11	11	11	11	11
Medical Aid Contributions		-	-	163	42	42	42	153	162	166
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		1,048	583	380	499	499	499	399	423	434
Motor Vehicle Allowance	3	737	645	716	871	871	871	909	963	987
Cellphone Allowance	3	186	182	272	195	195	195	281	298	305
Housing Allowances	3	264	256	114	278	278	278	292	309	317
Other benefits and allowances	3	1	1	347	286	286	286	485	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	3,923	4,158	4,262
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,778	7,316	10,989	11,794	11,794	11,794	12,285	13,014	13,340
% increase	4		(5.9%)	50.2%	7.3%	-	-	4.2%	5.9%	2.5%
Other Municipal Staff										
Basic Salaries and Wages		71,436	74,961	83,417	94,130	94,130	94,130	105,238	109,439	112,326
Pension and UIF Contributions		11,179	12,303	13,566	15,938	15,938	15,938	17,150	17,947	18,396
Medical Aid Contributions		5,273	5,426	6,332	6,180	6,180	6,180	7,271	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	6,161	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		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		99,934	109,438	122,720	140,748	140,748	140,748	155,617	162,081	166,283
% increase	4		9.5%	12.1%	14.7%	-	-	10.6%	4.2%	2.6%
Total Parent Municipality		107,713	116,754	148,273	168,930	168,930	168,930	184,944	193,076	198,054
			8.4%	27.0%	13.9%	-	-	9.5%	4.4%	2.6%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-	-

Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4	-	-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		107,713	116,754	148,273	168,930	168,930	168,930	184,944	193,076	198,054
% increase	4		8.4%	27.0%	13.9%	-	-	9.5%	4.4%	2.6%
TOTAL MANAGERS AND STAFF	5,7	107,713	116,754	133,709	152,543	152,543	152,543	167,901	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

KZN291 Mandeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2023/24			Current Year 2024/25			Budget Year 2025/26		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
Councillors (Political Office Bearers plus Other Councillors)			35	5	30	35	5	30	35	5	30
Board Members of municipal entities	4		–	–	–	–	–	–	–	–	–
Municipal employees											
Municipal Manager and Senior Managers	3		6	–	6	6	–	6	6	4	2
Other Managers	7		20	19	1	28	27	1	28	28	–
Professionals			115	101	14	123	108	15	125	112	13
<i>Finance</i>			33	24	9	34	25	9	34	25	9
<i>Spatial/town planning</i>			13	13	–	15	14	1	16	15	1
<i>Information Technology</i>			4	4	–	5	5	–	5	5	–
<i>Roads</i>			10	5	5	12	7	5	12	9	3
<i>Electricity</i>			5	5	–	5	5	–	5	5	–
<i>Water</i>			–	–	–	–	–	–	–	–	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			41	41	–	41	41	–	41	41	–
<i>Other</i>			9	9	–	11	11	–	12	12	–
Technicians			22	19	3	22	19	3	25	25	–
<i>Finance</i>			–	–	–	–	–	–	–	–	–
<i>Spatial/town planning</i>			–	–	–	–	–	–	–	–	–
<i>Information Technology</i>			–	–	–	–	–	–	–	–	–
<i>Roads</i>			–	–	–	–	–	–	–	–	–
<i>Electricity</i>			–	–	–	–	–	–	–	–	–
<i>Water</i>			–	–	–	–	–	–	–	–	–
<i>Sanitation</i>			–	–	–	–	–	–	–	–	–
<i>Refuse</i>			–	–	–	–	–	–	–	–	–
<i>Other</i>			22	19	3	22	19	3	25	25	–
Clerks (Clerical and administrative)			23	23	–	24	24	–	25	25	–
Service and sales workers			–	–	–	–	–	–	–	–	–
Skilled agricultural and fishery workers			–	–	–	–	–	–	–	–	–
Craft and related trades			–	–	–	–	–	–	–	–	–
Plant and Machine Operators			21	21	–	24	24	–	27	27	–
Elementary Occupations			77	77	–	83	83	–	93	83	10
TOTAL PERSONNEL NUMBERS	9		319	265	54	345	290	55	364	309	55
% increase						8.2%	9.4%	1.9%	5.5%	6.6%	–
Total municipal employees headcount	6, 10		319	265	54	345	290	55	388	333	55
Finance personnel headcount	8, 10		33	24	9	34	25	9	35	26	9
Human Resources personnel headcount	8, 10		286	241	45	311	265	46	353	307	46

References

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

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
Revenue																
Exchange Revenue																
Service charges - Electricity		6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	82,686	89,250	91,481
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,713	15,389	15,774
Sale of Goods and Rendering of Services		126	126	126	126	126	126	126	126	126	126	126	126	1,513	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	755	790	810
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		104	104	104	104	104	104	104	104	104	104	104	104	1,252	1,293	1,285
Non-Exchange Revenue																
Property rates		5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	64,913	67,899	69,596
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		114	114	114	114	114	114	114	114	114	114	114	114	1,367	1,430	1,465
Licences or permits		83	83	83	83	83	83	83	83	83	83	83	83	998	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contr		37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	454,622	485,073	497,552
Expenditure																
Employee related costs		13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	167,901	175,095	179,623
Remuneration of councillors		1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,043	17,981	18,431
Bulk purchases - electricity		5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	66,107	61,791	63,336
Inventory consumed		493	493	493	493	493	493	493	493	493	493	493	493	5,918	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		5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	62,722	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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit)		(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(33,322)	1,987	2,060
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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647

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		27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	333,805	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	6,128	6,337	6,607
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	48,740	47,327	49,352
Vote 9 - Road transport		331	331	331	331	331	331	331	331	331	331	331	331	3,977	2,367	2,426
Vote 10 - Energy sources		6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	83,081	98,755	101,415
Vote 11 - Waste Management		1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	16,543	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		41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	500,638	529,702	544,139
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	79,879	80,588	82,603
Vote 2 - Finance and administration		13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	160,624	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		3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	36,398	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	13,045	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		2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	26,998	28,249	28,999
Vote 9 - Road transport		5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	63,359	59,424	60,910
Vote 10 - Energy sources		6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	75,903	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	23,440	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		468	468	468	468	468	468	468	468	468	468	468	468	5,622	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		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit) before assoc.		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647

References

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

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

Description	Ref	Budget Year 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
Revenue - Functional																
Governance and administration		28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	342,170	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		27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	333,805	348,873	357,645
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		511	511	511	511	511	511	511	511	511	511	511	511	6,128	6,337	6,607
Community and social services		477	477	477	477	477	477	477	477	477	477	477	477	5,719	5,911	6,169
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		34	34	34	34	34	34	34	34	34	34	34	34	408	427	438
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	52,717	49,694	51,778
Planning and development		4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	48,740	47,327	49,352
Road transport		331	331	331	331	331	331	331	331	331	331	331	331	3,977	2,367	2,426
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	99,623	116,057	119,149
Energy sources		6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	83,081	98,755	101,415
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	16,543	17,302	17,734
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	500,638	529,702	544,139
Expenditure - Functional																
Governance and administration		20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	240,817	231,291	237,091
Executive and council		6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	79,879	80,588	82,603
Finance and administration		13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	160,937	150,703	154,489
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	51,805	53,790	55,241
Community and social services		3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	36,398	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	13,045	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		7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	92,410	89,817	92,106
Planning and development		2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	26,477	27,704	28,440
Road transport		5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	60,311	56,239	57,645
Environmental protection		468	468	468	468	468	468	468	468	468	468	468	468	5,622	5,874	6,021
Trading services		8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	102,391	107,643	110,495
Energy sources		6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	75,903	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	23,440	24,509	25,122
Other		43	43	43	43	43	43	43	43	43	43	43	43	522	545	559
Total Expenditure - Functional		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit) before assoc.		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647

References

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

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

Description	Ref	Budget Year 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	
R thousand																	
Multi-year expenditure to be appropriated	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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
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		379	379	379	379	379	379	379	379	379	379	379	379	4,549	-	-	
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and social services		1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	17,738	10,019	10,273	
Vote 5 - Sport and Recreation		736	736	736	736	736	736	736	736	736	736	736	736	8,836	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		627	627	627	627	627	627	627	627	627	627	627	627	7,522	-	-	
Vote 9 - Road transport		4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	55,386	25,967	27,344	
Vote 10 - Energy sources		406	406	406	406	406	406	406	406	406	406	406	406	4,869	-	-	
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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital single-year expenditure sub-total	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791	
Total Capital Expenditure	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	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
Capital Expenditure - Functional	1															
Governance and administration		2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	34,549	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		379	379	379	379	379	379	379	379	379	379	379	379	4,549	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	26,644	13,841	14,191
Community and social services		722	722	722	722	722	722	722	722	722	722	722	722	8,664	10,019	10,273
Sport and recreation		736	736	736	736	736	736	736	736	736	736	736	736	8,836	3,822	3,918
Public safety		762	762	762	762	762	762	762	762	762	762	762	762	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	62,038	25,967	27,344
Planning and development		627	627	627	627	627	627	627	627	627	627	627	627	7,522	-	-
Road transport		4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	54,517	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		614	614	614	614	614	614	614	614	614	614	614	614	7,365	-	-
Energy sources		406	406	406	406	406	406	406	406	406	406	406	406	4,869	-	-
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	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791
Funded by:																
National Government		3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	39,884	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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	40,058	38,808	40,510
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		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
Total Capital Funding		10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	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
R thousand															
Cash Receipts By Source															
Property rates	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	4,164	49,972	67,899	69,596
Service charges - electricity revenue	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	6,950	83,397	102,366	104,926
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	15,058	17,698	18,140
Rental of facilities and equipment	67	67	67	67	67	67	67	67	67	67	67	67	803	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	1,367	1,430	1,465
Licences and permits	96	96	96	96	96	96	96	96	96	96	96	96	1,147	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	277	277	277	277	277	277	277	277	277	277	277	277	3,330	12,541	13,007
Cash Receipts by Source	121,229	19,766	15,033	15,033	15,605	95,618	15,790	15,033	77,481	15,033	15,033	15,033	435,354	501,337	514,223
Other Cash Flows by Source															
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	1,675	20,102	21,006	21,531
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	140,672	19,766	15,033	15,033	21,955	95,618	15,790	15,033	97,705	15,033	15,033	15,033	501,473	566,973	582,341
Cash Payments by Type															
Employee related costs	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	13,748	164,971	171,975	176,425
Remuneration of councillors	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,043	17,981	18,431
Interest	254	254	254	254	254	254	254	254	254	254	254	254	3,050	3,187	3,267
Bulk purchases - electricity	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	6,252	75,023	71,060	72,837
Acquisitions - water & other inventory	592	592	592	592	592	592	592	592	592	592	592	592	7,106	-	-
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	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	5,733	68,801	55,629	56,994
Cash Payments by Type	36,590	36,590	36,590	36,590	36,590	36,590	36,590	36,590	36,590	36,590	36,590	36,590	439,081	419,514	430,361
Other Cash Flows/Payments by Type															
Capital assets	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	12,057	144,685	95,509	95,776
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	48,647	48,647	48,647	48,647	48,647	48,647	48,647	48,647	48,647	48,647	48,647	48,647	583,766	515,023	526,137
NET INCREASE/(DECREASE) IN CASH HELD	92,025	(28,881)	(33,614)	(33,614)	(26,692)	46,971	(32,858)	(33,614)	49,057	(33,614)	(33,614)	(33,614)	(82,294)	51,950	56,203
Cash/cash equivalents at the month/year begin:	92,208	184,233	155,352	121,738	88,124	61,432	108,403	75,546	41,932	90,989	57,375	23,761	92,208	9,915	61,865
Cash/cash equivalents at the month/year end:	184,233	155,352	121,738	88,124	61,432	108,403	75,546	41,932	90,989	57,375	23,761	(9,853)	9,915	61,865	118,068

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

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	30 March 2025	Charged per tran:
IYER / CRAWFORD JV	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
VELENKOSINI PROFESSIONAL LAND SURVEYORS	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
TSHANI CONSULTING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
ISIBUKO DEVELOPMENT PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
NEW PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
CGG TECHNOLOGY GROUP	Yrs	3 YEARS	MSCOA	31 October 2027	12,638
FNB	Yrs	5 YEARS	BANKING SERVICES	30 May 2026	Charged per tran:
INSIDE DATA	Yrs	3 YEARS	BULK PRINTING AND MAILING	20 February 2025	3,754
UMHLABA GEOMATICS	Yrs	3 YEARS	GENERAL VALUATION & PREPARATION OF A VALUAT	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 INFRASTRUC	04 August 2027	10 % Charged pe
MAXIMUM PROFIT- MAXPROF	Yrs	3 YEARS	SOURCING OF SOCIAL AND ECONOMIC INFRASTRUC	04 August 2027	10 % Charged pe
CONLOG (PTY) LIMITED		3 YEARS	SMART METRES	29 August 2027	Charged per tran:
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/dc
IMVOKOQA SOLUTIONS (PTY) LTD	Yrs	3 YEARS	ICT PANNEL OF SERVICE PROVIDERS	19 February 2026	695
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
KONICA MINOLTA T/A BIDVEST	Yrs	3 YEARS	OFFICE AUTOMATION	30 June 2026	3,500
EMALANGENI TECHNOLOGIES	Yrs	3 YEARS	SD-WAN , VPN AND IP TELEPHONY SOLUTION	31 July 2026	6,962
CITY OF CHOICE TRAVELS	Yrs	3 YEARS	TRAVEL AGENT	09 August 2026	Unit cost based
ADVISORY IT	Yrs	3 YEARS	IMPLEMENTATION OF PROJECT MANAGEMENT OFFI	31 August 2026	2,000
EMALANGENI TECHNOLOGIES	Yrs	3 YEARS	SUPPLY, INSTALLATION AND MAINTENANCE OF INTE	04 October 2026	15,807
MALUTHULI CONSULTING	Yrs	3 YEARS	LEASING OF PARKHOME OFFICES	31 October 2026	2,808
BAMBHANANI ENTERPRISES	Yrs	3 YEARS	SUPPORT AND MAINTAIN A CLOUD BACK UP AND DIS	31 October 2026	Unit cost based
MOBILE TELEPHONE NETWORKS (MTN)	Yrs	2 YEARS	3G MODEM FOR 87 USERS	31 January 2026	803
ADVISORY IT	Yrs	2 YEARS	DEVELOPMENT AND INSTALLATION OF AUTOMATED	05 May 2026	3,000
SONANI TRADING AND COMMUNICATION	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
AGRIOPERATIONS HUB (PTY) LTD	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
MORAR INCORPORATED	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
BIDVEST STEIGNER	Yrs	3 YEARS	HYGINE SERVICES	15 July 2027	2,353
MALUTHULI CONSULTING	Yrs	3 YEARS	THREE (3) SERVICE PROVIDERS	06 January 2028	Transactional Ba:
AYANDA MBANGA		3 YEARS	THREE (3) SERVICE PROVIDERS	06 January 2028	Transactional Ba:
DOLPHIN COAST LANDREFILL MANAGEMENT	Yrs	2 YEARS	MUNICIPAL DUMPING SITE	31 December 2026	Transactional bas
NJOMISA BOERDERY	Yrs	3 YEARS	ANIMAL POUND SERVICES	20 September 2025	1,575
EZAMALUNQA TRADING	Yrs	3 YEARS	PROVISION OF SECURITY SERVICES	31 December 2025	27,869
SNOBHO (PTY) LTD	Yrs	3 YEARS	SUPPLY AND DELIVER BLACK & YELLOW REFUSE BA	28 February 2026	6,955
AMANGEMA FUNERALS	Yrs	3 YEARS	PROVISION OF INDIGENT AND PAUPER BURIALS WIT	05 January 2028	Transactional bas
ISULETHU FUNERAL SERVICE	Yrs	3 YEARS	PROVISION OF INDIGENT AND PAUPER BURIALS WIT	05 January 2028	Transactional bas
MALUME MOTORING SCHOOL	Yrs	3	YOUTH DRIVER'S LICENCE COURSE	03 April 2027	1,166
BONAKUDE	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
THELULWAZI BUSINESS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
ISIQU ACCOUNTANTS AND AUDITORS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
INTERGRITY FORENSIC SOLUTIONS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
KAIZEN INTERNATIONAL	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
PHUMLANI NGUBANE	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
TEMBE KHESWA NXUMALO INC	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
MHLANGA INCORPORATED	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
BHEKISISA GOQO & CO	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
MEMELA AND ASSOCIATES	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
INNOVATION GOVERNMENT SOFTWARE	Yrs	3	IMPLEMENTATION OF PMS AUTOMATED SYSTEM FO	31 August 2026	3,200
BVI CONSULTING ENGINEERS KZN	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	9.5% of the proje
NZAMAKHUZA HOLDINGS (PTY) LTD	Yrs	3	PANEL OF CONSULTANTS	29 October 2023	10.5% of the proj
VERITAS ENGINEERING	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	10% of the projec
SKYV CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF CONSULTANTS	30 September 2024	13.5% of the proj
MORULA CONSULTING ENGINEERS & PRO	Yrs	3	PANEL OF CONSULTANTS	30 September 2024	10% of the projec
UKWAKHA CONSULTING ENGINEERS	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	11% of the projec
HI TECH CONSULTING ENGINEERS	Yrs	3	PANEL OF CONSULTANTS	26 September 2024	13.5% of the proj
AFICOST JBFF PROJECT MANAGERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
BRIMSTOHN CONSULTING JV	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12% of the projec
DLV PROJECT MANAGERS & ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	9.9% of the proje
ETILWENI (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
IMPUMELELO CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.50% of the pr
KUKHAYA PROJECTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.50% of the pr
LIBEKO (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12% of the projec
LZM AFRICA HOLDINGS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.50% of the pr
NGEJA CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.5% of the proj
SANOQWABE CONSULTANTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11% of the projec

SINGH GOVENDER & ASSOCIATES CC	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11% of the projec
TKQ CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11.5% of the proj
URBANRU (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11.5% of the proj
THESHANI TRADING ENTERPRISE	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
FDLK ENGINEERING CONSULTANTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
PSMT CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12.5% of the proj
A-M CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	9.8% of the proje
IQHINA CONSULTING ENGINEERS & MANAGERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
MINATHI CONSULTING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10% of the projec
ZLM PROJECT ENGINEERING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
MABALENGWE ENGINEERA	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
DPNC CONSULTING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
THESHANI TRADING ENTERPRISE	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
GIBB ENGINEERING AND ARCHITECTURE	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12% of the projec
MAP AFRICA CONSULTING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12.85% of the pr
SIBAYA ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
SIYAZENZELA CONSULTING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
DESSRAE LOGISTICE	Yrs	3	PSP TO SUPPLY, DELIVER AND INSTALL TYRES FOR	09 March 2025	Transactional bas
BHEKAPHEZULU INVESTMENTS	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
EZAMALUNQA TRADING	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
ISICHAKA ESINGENAMONA	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
MANANDA PROJECTS	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
MLOBOMVU PROJECTS	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
MVERLASE TRADING	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
NEELAN'S AUTO CC	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
ROADLOGIC CIVILS (PTY) LTD	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
TRAILWAY TRANSPORT	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
ZS CIVILS CONSTRUCTION	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
AQUA TRANSPORT AND PLANT HIRE	Yrs	3	PANEL OF TEN (10) SERVICE PROVIDERS TO LEASE	07 November 2025	Transactional bas
EZAMAKHUBA CONSTRUCTION	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
NITHENSI (PTY) LTD	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
BIG O TRADING 298 CC	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
ZISAYINI TRADING ENTERPRISE	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
HUMBLE FRANK MULTI SERVICE	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
AMATHOKOZAMAHLE TRADING	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
SIKHULA EBUNYENI ENTERPRISE	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
BUSANGOKWAKHE (PTY) LTD	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
FIRE UP AUTO INDUSTRIAL	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
MUSA AND SONS TRADING	Yrs	3	APPOINTMENT FOR A MAXIMUM PANEL OF 10 SERVI	06 February 2026	Transactional bas
DESSRAE LOGISTICE	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
DOLPHIN COAST TOWING	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
NEELAN'S AUTO CC	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
NKOSI AUTOMOTIVE (PTY) LTD	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
POWERSPARES ISITHEBE	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
SAMUEL AUTOMOTIVE	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
SIYAVUKA SUPPLY SERVICES	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
TAURUS HYDRULICS	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
R BUSISIWE (PTY) LTD	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
MSEBE CONTRACTING	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
LAMAZWIDE PROJECTS	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
IJUBANE INVESTMENTS	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
ONOMBUTHU (PTY) LTD	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
KB LEVEL CONSTRUCTION	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
WORTHKINGS	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based

References

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

KZN291 Mandeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 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
		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
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	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
Total Operating Revenue Implication		-	10,060	2,130	2,228	2,331	-	-	-	-	-	-	-	16,750
Expenditure Obligation By Contract	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														
Total Operating Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the MTRF (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
Capital expenditure on new assets by Asset Class/Sub-class	1	6,283	7,788	11,236	14,478	8,379	8,379	7,582	(185)	(189)
Infrastructure		6,283	7,661	7,886	9,739	5,633	5,633	4,913	(185)	(189)
Roads Infrastructure		6,283	7,661	7,886	4,696	4,298	4,298	1,870	(185)	(189)
Roads		-	-	-	1,304	870	870	1,739	-	-
Road Structures		-	-	-	3,739	465	465	1,304	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	127	1,849	2,713	1,065	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		-	-	-	-	-	-	-	-	-

Community Assets	16,425	14,792	30,610	15,796	22,615	22,615	12,360	12,568	12,882	
Community Facilities	7,811	11,048	23,398	6,870	9,974	9,974	9,053	9,387	9,622	
Halls	3,643	-	137	1,304	1,870	1,870	7,880	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	217	-	-	
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	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	1,723	5,652	10,082	10,082	435	(4,998)	(5,123)	
Operational Buildings	-	-	1,723	5,652	10,082	10,082	435	(4,998)	(5,123)	
Municipal Offices	-	-	1,723	5,217	9,647	9,647	435	(4,998)	(5,123)	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	435	435	435	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	2,124	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	2,124	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	2,124	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	1,030	957	992	992	1,570	132	139	
Computer Equipment	-	-	1,030	957	992	992	1,570	132	139	
Furniture and Office Equipment	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	
Machinery and Equipment	-	-	8,676	3,039	3,116	3,116	9,940	-	-	
Machinery and Equipment	-	-	8,676	3,039	3,116	3,116	9,940	-	-	
Transport Assets	-	-	18,989	10,365	11,812	11,812	-	-	-	
Transport Assets	-	-	18,989	10,365	11,812	11,812	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	42,598	74,579	126,946	52,027	58,683	58,683	32,652	7,562	7,755

References

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

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		
		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	1									
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	6,549	7,116	6,257	-	-	-	-	-	-
Computer Equipment	6,549	7,116	6,257	-	-	-	-	-	-
Furniture and Office Equipment	7,894	8,121	7,915	-	-	-	-	-	-
Furniture and Office Equipment	7,894	8,121	7,915	-	-	-	-	-	-
Machinery and Equipment	20,819	21,441	20,245	-	-	-	-	-	-
Machinery and Equipment	20,819	21,441	20,245	-	-	-	-	-	-
Transport Assets	27,543	47,616	45,884	-	-	-	-	-	-
Transport Assets	27,543	47,616	45,884	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	197,313	226,672	231,818	29,348	28,034	28,034	8,787	-
Renewal of Existing Assets as % of total capex		65.1%	57.2%	43.3%	23.0%	20.9%	20.9%	6.7%	0.0%
Renewal of Existing Assets as % of deprecn"		621.9%	754.0%	736.2%	77.5%	74.1%	74.1%	24.2%	0.0%
References									
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital e									

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		
		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		-	-	-	-	-	-	-	-	-

	1,022	1,089	1,843	2,148	2,197	2,197	2,885	3,015	3,090
Community Assets									
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	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	139	91	30	-	-	-	348	363	373
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	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	348	193	193	-	-	-
Computer Equipment	-	-	-	348	193	193	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	4,135	3,970	5,289	6,348	7,432	7,432	10,438	4,547	4,660
Machinery and Equipment	4,135	3,970	5,289	6,348	7,432	7,432	10,438	4,547	4,660
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-

Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-

Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	18,320	18,677	21,486	27,348	29,196	29,196	35,473	23,893	24,490
R&M as a % of PPE & Investment Property		3.8%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as % Operating Expenditure		6.0%	5.5%	5.4%	6.2%	6.2%	6.2%	9.4%	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
Depreciation by Asset Class/Sub-class	1	23,578	19,924	19,315	23,121	23,121	23,121	22,201	23,200	23,780
Infrastructure		22,579	16,398	15,674	17,728	17,728	17,728	18,048	18,860	19,331
Roads Infrastructure		22,579	16,398	15,674	17,728	17,728	17,728	18,048	18,860	19,331
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		-	-	-	-	-	-	-	-	-
Community Assets		2,651	3,592	4,080	3,327	3,327	3,327	3,667	3,832	3,928
Community Facilities		2,651	3,592	4,080	3,327	3,327	3,327	3,667	3,832	3,928
Halls		2,651	3,592	4,080	3,327	3,327	3,327	3,667	3,832	3,928
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	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	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	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
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	655	807	674	1,470	1,470	1,470	770	805	825
Computer Equipment	655	807	674	1,470	1,470	1,470	770	805	825
Furniture and Office Equipment	640	696	473	956	956	956	530	554	568
Furniture and Office Equipment	640	696	473	956	956	956	530	554	568
Machinery and Equipment	1,628	1,287	1,729	3,288	3,288	3,288	2,160	2,258	2,314
Machinery and Equipment	1,628	1,287	1,729	3,288	3,288	3,288	2,160	2,258	2,314
Transport Assets	1,681	2,792	4,210	3,864	3,864	3,864	6,015	6,285	6,443
Transport Assets	1,681	2,792	4,210	3,864	3,864	3,864	6,015	6,285	6,443
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	31,726	30,063	31,489	37,856	37,856	37,856	36,240	37,870	38,817

References

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

	Check	(3,530)	(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
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class	1	20,658	30,314	95,290	39,312	38,764	38,764	49,686	26,151	27,533
Infrastructure		17,083	21,457	81,081	38,862	38,334	38,334	46,560	26,151	27,533
Roads Infrastructure		13,229	17,453	75,442	37,578	37,447	37,447	44,908	26,151	27,533
Roads		3,854	3,854	3,854	-	-	-	-	-	-
Road Structures		-	150	1,785	1,304	887	887	1,652	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
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	3,126	-	-
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		-	-	-	-	-	-	952	-	-
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		-	-	-	-	-	-	-	-	-
Community Assets		41,983	63,548	69,015	174	-	-	6,318	642	658
Community Facilities		1,051	6,168	12,369	174	-	-	2,609	-	-
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		-	-	-	-	-	-	2,609	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		40,933	57,380	56,646	-	-	-	3,709	642	658
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		40,933	57,380	56,646	-	-	-	3,709	642	658
Capital Spares		-	-	-	-	-	-	-	-	-

Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	316	1,086	12,354	6,087	7,130	7,130	33,153	41,800	42,845	
Operational Buildings	316	1,086	12,354	6,087	7,130	7,130	33,153	41,800	42,845	
Municipal Offices	-	-	-	2,870	-	-	29,130	41,800	42,845	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	316	1,086	12,354	3,217	7,130	7,130	2,632	-	-	
Yards	-	-	-	-	-	-	1,391	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Sevilludes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	439	652	1,217	1,217	-	-	-	
Computer Equipment	-	-	439	652	1,217	1,217	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	62,957	94,948	177,097	46,225	47,112	47,112	89,157	68,593	71,036
Upgrading of Existing Assets as % of total capex		20.8%	24.0%	33.0%	36.2%	35.2%	35.2%	68.3%	90.1%	90.2%
Upgrading of Existing Assets as % of deprecn"		198.4%	315.8%	562.4%	122.1%	124.5%	124.5%	246.0%	181.1%	183.0%
References										

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

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
R thousand								
Capital expenditure	1							
Vote 1 - Executive and council		30,000	36,348	37,257	38,374	39,525	40,711	
Vote 2 - Finance and administration		4,549	-	-	-	-	-	
Vote 3 - Internal audit		-	-	-	-	-	-	
Vote 4 - Community and social services		17,738	10,019	10,273	10,581	10,899	11,226	
Vote 5 - Sport and Recreation		8,836	3,822	3,918	4,035	4,156	4,281	
Vote 6 - Public safety		70	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	
Vote 8 - Planning and Development		7,522	-	-	-	-	-	
Vote 9 - Road transport		55,386	25,967	27,344	28,164	29,009	29,879	
Vote 10 - Energy sources		4,869	-	-	-	-	-	
Vote 11 - Waste Management		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]		-	-	-	-	-	-	
<i>List entity summary if applicable</i>								
Total Capital Expenditure		130,596	76,156	78,791	81,155	83,589	86,097	-
Future operational costs by vote	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>								
Total future operational costs		486,614	483,086	495,492	510,357	525,667	541,437	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		617,210	559,241	574,283	591,511	609,257	627,534	-

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)

