

Municipal In-year reports & supporting tables

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Preparation Instructions

Municipality Name: KZN291 Mandeni ▼

CFO Name: Nompumelelo Guzana

Tel: Fax:

E-Mail:

Reporting period: M06 December ▼

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? Yes ▼

If YES: Identify type of report: Parent Municipality ▼

Name Votes & Sub-Votes

Printing Instructions

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and council	Vote 1 Executive and council	1.1 - Mayor and Council
Vote 2 - Finance and administration	1.1 Mayor and Council	1.2 - Municipal Manager, Town Secretary and Chief Executive
Vote 3 - Internal audit	1.2 Municipal Manager, Town Secretary and Chief Executive	1.3 - (Name of sub-vote)
Vote 4 - Community and social services	1.3 (Name of sub-vote)	1.4 - (Name of sub-vote)
Vote 5 - Sport and Recreation	1.4 (Name of sub-vote)	1.5 - (Name of sub-vote)
Vote 6 - Public safety	1.5 (Name of sub-vote)	1.6 - (Name of sub-vote)
Vote 7 - Housing	1.6 (Name of sub-vote)	1.7 - (Name of sub-vote)
Vote 8 - Planning and Development	1.7 (Name of sub-vote)	1.8 - (Name of sub-vote)
Vote 9 - Road transport	1.8 (Name of sub-vote)	1.9 - (Name of sub-vote)
Vote 10 - Energy sources	1.9 (Name of sub-vote)	1.10 - (Name of sub-vote)
Vote 11 - Waste Management	Vote 2 Finance and administration	2.1 - Administrative and Corporate Support
Vote 12 - Environmental Protection	2.1 Administrative and Corporate Support	2.2 - Asset Management
Vote 13 - (NAME OF VOTE 13)	2.2 Asset Management	2.3 - Finance
Vote 14 - (NAME OF VOTE 14)	2.3 Finance	2.4 - Fleet Management
Vote 15 - (NAME OF VOTE 15)	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)
	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 - Library Programmes
	4.6 Library 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 Jetty's
	5.5 Beaches and Jetty's	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)
	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)
	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)
	Vote 8 Planning and Development	8.1 - Corporate Wide Strategic Planning (IDPs, LED's)
	8.1 Corporate Wide Strategic Planning (IDPs, LED's)	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)
	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)
	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)
	Vote 12 Environmental Protection	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)
	Vote 13 (NAME OF VOTE 13)	13.1 - (Name of sub-vote)
	13.1 (Name of sub-vote)	13.2 - (Name of sub-vote)
	13.2 (Name of sub-vote)	13.3 - (Name of sub-vote)
	13.3 (Name of sub-vote)	13.4 - (Name of sub-vote)
	13.4 (Name of sub-vote)	13.5 - (Name of sub-vote)
	13.5 (Name of sub-vote)	13.6 - (Name of sub-vote)
	13.6 (Name of sub-vote)	13.7 - (Name of sub-vote)
	13.7 (Name of sub-vote)	13.8 - (Name of sub-vote)
	13.8 (Name of sub-vote)	13.9 - (Name of sub-vote)
	13.9 (Name of sub-vote)	13.10 - (Name of sub-vote)
	Vote 14 (NAME OF VOTE 14)	14.1 - (Name of sub-vote)
	14.1 (Name of sub-vote)	14.2 - (Name of sub-vote)
	14.2 (Name of sub-vote)	14.3 - (Name of sub-vote)
	14.3 (Name of sub-vote)	14.4 - (Name of sub-vote)
	14.4 (Name of sub-vote)	14.5 - (Name of sub-vote)
	14.5 (Name of sub-vote)	14.6 - (Name of sub-vote)
	14.6 (Name of sub-vote)	14.7 - (Name of sub-vote)
	14.7 (Name of sub-vote)	14.8 - (Name of sub-vote)
	14.8 (Name of sub-vote)	14.9 - (Name of sub-vote)
	14.9 (Name of sub-vote)	14.10 - (Name of sub-vote)
	Vote 15 (NAME OF VOTE 15)	15.1 - (Name of sub-vote)
	15.1 (Name of sub-vote)	15.2 - (Name of sub-vote)
	15.2 (Name of sub-vote)	15.3 - (Name of sub-vote)
	15.3 (Name of sub-vote)	15.4 - (Name of sub-vote)
	15.4 (Name of sub-vote)	15.5 - (Name of sub-vote)
	15.5 (Name of sub-vote)	15.6 - (Name of sub-vote)
	15.6 (Name of sub-vote)	15.7 - (Name of sub-vote)
	15.7 (Name of sub-vote)	15.8 - (Name of sub-vote)
	15.8 (Name of sub-vote)	15.9 - (Name of sub-vote)
	15.9 (Name of sub-vote)	15.10 - (Name of sub-vote)
	15.10 (Name of sub-vote)	

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

Set name on 'Instructions' sheet

Grade

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

Province KZN KWAZULU-NATAL**Web Address****e-mail Address****B. CONTACT INFORMATION****Postal address:**

P.O. Box

City / Town

Postal Code

Street address

Building

Street No. & Name

City / Town

Postal Code

General Contacts

Telephone number

Fax number

C. POLITICAL LEADERSHIP**Speaker:**

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Speaker:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Deputy Mayor/Executive Mayor:

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

D. MANAGEMENT LEADERSHIP**Municipal Manager:**

ID Number

Title

Name

Telephone number

Cell number

Fax number

E-mail address

Secretary/PA to the Municipal Manager:

ID Number

Title

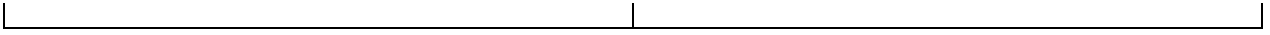
Name

Telephone number

Cell number

Fax number

E-mail address



Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
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	

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			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

KZN291 Mandeni - Table C1 Monthly Budget Statement Summary - M06 December

Description	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	63,942	64,913	–	4,999	36,588	32,456	4,131	13%	64,913
Service charges	77,826	97,399	–	7,803	51,126	48,699	2,426	5%	97,399
Investment revenue	19,863	25,000	–	1,128	6,794	12,500	(5,706)	-46%	25,000
Transfers and subsidies - Operational	253,010	254,956	–	82,133	189,132	127,478	61,654	48%	254,956
Other own revenue	16,064	12,353	–	683	4,160	6,177	(2,017)	-33%	12,353
Total Revenue (excluding capital transfers and contributions)	430,705	454,622	–	96,746	287,799	227,311	60,488	27%	454,622
Employee costs	160,030	167,901	–	13,438	80,631	83,951	(3,320)		167,901
Remuneration of Councillors	15,151	17,043	–	1,274	7,563	8,522	(959)		17,043
Depreciation and amortisation	46,319	36,240	–	3,376	19,972	18,120	1,852		36,240
Interest	0	3,050	–	–	–	1,525	(1,525)		3,050
Inventory consumed and bulk purchases	64,650	72,025	–	11,050	36,771	36,013	758		72,025
Transfers and subsidies	2,450	–	–	1,000	2,050	–	2,050	#DIV/0!	–
Other expenditure	185,882	191,685	–	29,047	91,661	95,842	(4,181)	-4%	191,685
Total Expenditure	474,482	487,944	–	59,185	238,647	243,972	(5,325)	-2%	487,944
Surplus/(Deficit)	(43,776)	(33,322)	–	37,561	49,152	(16,661)	65,813	-395%	(33,322)
Transfers and subsidies - capital (monetary)	47,668	46,017	–	3,400	21,727	23,008	(1,281)	-6%	46,017
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–		–
Surplus/(Deficit) after capital transfers & contributions	3,892	12,694	–	40,962	70,879	6,347	64,532	1017%	12,694
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–		–
Surplus/ (Deficit) for the year	3,892	12,694	–	40,962	70,879	6,347	64,532	1017%	12,694
Capital expenditure & funds sources									
Capital expenditure	126,192	130,596	–	9,723	43,334	68,495	(25,160)	-37%	130,596
Capital transfers recognised	42,242	40,058	–	2,953	19,528	20,029	(501)	-2%	40,058
Borrowing	0	–	–	–	–	–	–		–
Internally generated funds	83,950	90,538	–	6,769	23,806	45,269	(21,463)	-47%	90,538
Total sources of capital funds	126,192	130,596	–	9,723	43,334	65,298	(21,964)	-34%	130,596
Financial position									
Total current assets	255,323	178,561	–		291,098				178,561
Total non current assets	793,896	805,344	–		817,259				805,344
Total current liabilities	86,164	88,340	–		74,423				88,340
Total non current liabilities	22,198	25,770	–		22,198				25,770
Community wealth/Equity	940,858	869,795	–		1,011,737				869,795
Cash flows									
Net cash from (used) operating	(94,577)	84,002	–	68,488	91,157	59,044	(32,113)	-54%	62,299
Net cash from (used) investing	126,192	(166,388)	–	(11,181)	(49,834)	(83,194)	(33,359)	40%	(166,388)
Net cash from (used) financing	–	–	–	–	–	–	–		–
Cash/cash equivalents at the month/year end	261,803	9,822	–	57,308	173,221	68,059	(105,163)	-155%	–
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	13,572	7,290	6,561	5,848	16,567	1,459	16,221	209,308	276,826
Creditors Age Analysis									
Total Creditors	–	–	–	–	–	–	–	–	–

KZN291 Mandeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description	Ref	2024/25	Original Budget	Adjusted Budget	Budget Year 2025/26					
		Audited Outcome			Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Revenue - Functional										
Governance and administration		339,132	342,170	–	87,802	229,202	171,085	58,117	34%	342,170
Executive and council		–	8,365	–	–	–	4,182	(4,182)	-100%	8,365
Finance and administration		339,132	333,805	–	87,802	229,202	166,902	62,299	37%	333,805
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		6,994	6,128	–	385	2,743	3,064	(321)	-10%	6,128
Community and social services		5,270	5,719	–	383	2,528	2,860	(331)	-12%	5,719
Sport and recreation		1,707	–	–	–	204	–	204	#DIV/0!	–
Public safety		17	408	–	2	10	204	(194)	-95%	408
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		51,516	52,717	–	3,917	25,234	26,359	(1,124)	-4%	52,717
Planning and development		47,129	48,740	–	3,680	19,128	24,370	(5,242)	-22%	48,740
Road transport		4,387	3,977	–	237	6,106	1,988	4,117	207%	3,977
Environmental protection		–	–	–	–	–	–	–		–
Trading services		80,731	99,623	–	8,042	52,347	49,812	2,536	5%	99,623
Energy sources		66,249	83,081	–	6,589	43,766	41,540	2,225	5%	83,081
Water management		–	–	–	–	–	–	–		–
Waste water management		–	–	–	–	–	–	–		–
Waste management		14,482	16,543	–	1,453	8,582	8,271	310	4%	16,543
Other	4	–	–	–	–	–	–	–		–
Total Revenue - Functional	2	478,373	500,638	–	100,147	309,526	250,319	59,207	24%	500,638
Expenditure - Functional										
Governance and administration		244,373	240,817	–	32,270	117,146	120,408	(3,262)	-3%	240,817
Executive and council		66,501	79,879	–	5,636	35,274	39,940	(4,666)	-12%	79,879
Finance and administration		177,872	160,937	–	26,634	81,872	80,469	1,404	2%	160,937
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		57,060	51,805	–	5,654	29,490	26,302	3,188	12%	51,805
Community and social services		41,974	36,398	–	3,957	22,234	18,599	3,635	20%	36,398
Sport and recreation		13,472	13,045	–	1,689	6,891	6,522	369	6%	13,045
Public safety		1,462	2,148	–	–	327	1,074	(747)	-70%	2,148
Housing		152	214	–	8	37	107	(69)	-65%	214
Health		–	–	–	–	–	–	–		–
Economic and environmental services		83,973	92,410	–	8,071	43,597	46,146	(2,549)	-6%	92,410
Planning and development		23,562	26,477	–	2,315	11,003	13,499	(2,496)	-18%	26,477
Road transport		55,834	60,311	–	5,303	29,964	30,156	(192)	-1%	60,311
Environmental protection		4,577	5,622	–	453	2,631	2,491	140	6%	5,622
Trading services		88,785	102,391	–	13,192	48,350	57,832	(9,482)	-16%	102,391
Energy sources		72,643	75,903	–	11,678	41,204	40,256	948	2%	75,903
Water management		–	–	–	–	–	–	–		–
Waste water management		3,063	3,048	–	257	1,524	1,524	(0)	0%	3,048
Waste management		13,078	23,440	–	1,257	5,622	16,052	(10,430)	-65%	23,440
Other		292	522	–	–	64	261	(197)	-76%	522
Total Expenditure - Functional	3	474,482	487,944	–	59,185	238,647	250,950	(12,303)	-5%	487,944
Surplus/ (Deficit) for the year		3,892	12,694	–	40,962	70,879	(631)	71,509	-11337%	12,694

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 the Financial Performance Statement
3. Total Expenditure by functional classification must reconcile to total operating expenditure shown in 'Financial Performance Statement'
4. All amounts must be classified under a functional classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, 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 C2 Monthly Budget Statement - Financial Performance (functional classification) - M06 December

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands		1									
Revenue - Functional											
Municipal governance and administration			339,132	342,170	-	87,802	229,202	171,085	58,117	34%	342,170
Executive and council			-	8,365	-	-	-	4,182	(4,182)	(0)	8,365
Mayor and Council			-	8,365	-	-	-	4,182	(4,182)	(0)	8,365
Municipal Manager, Town Secretary and Chief Executive			-	-	-	-	-	-	-	-	-
Finance and administration			339,132	333,805	-	87,802	229,202	166,902	62,299	0	333,805
Administrative and Corporate Support			-	-	-	-	-	-	-	-	-
Asset Management			-	-	-	-	-	-	-	-	-
Finance			319,104	333,397	-	87,768	228,900	166,698	62,202	0	333,397
Fleet Management			-	-	-	-	-	-	-	-	-
Human Resources			-	-	-	-	-	-	-	-	-
Information Technology			-	-	-	-	-	-	-	-	-
Legal Services			-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-ordination			-	-	-	-	-	-	-	-	-
Property Services			-	-	-	-	-	-	-	-	-
Risk Management			-	-	-	-	-	-	-	-	-
Security Services			-	-	-	-	-	-	-	-	-
Supply Chain Management			165	408	-	35	301	204	97	0	408
Valuation Service			19,863	-	-	-	-	-	-	-	-
Internal audit			-	-	-	-	-	-	-	-	-
Governance Function			-	-	-	-	-	-	-	-	-
Community and public safety			6,994	6,128	-	385	2,743	3,064	(321)	(0)	6,128
Community and social services			5,270	5,719	-	383	2,528	2,860	(331)	(0)	5,719
Aged Care			-	-	-	-	-	-	-	-	-
Agricultural			-	-	-	-	-	-	-	-	-
Animal Care and Diseases			-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums			-	-	-	-	-	-	-	-	-
Child Care Facilities			-	-	-	-	-	-	-	-	-
Community Halls and Facilities			542	703	-	46	290	351	(62)	(0)	703
Consumer Protection			-	-	-	-	-	-	-	-	-
Cultural Matters			-	-	-	-	-	-	-	-	-
Disaster Management			-	-	-	-	-	-	-	-	-
Education			-	-	-	-	-	-	-	-	-
Indigenous and Customary Law			-	-	-	-	-	-	-	-	-
Industrial Promotion			-	-	-	-	-	-	-	-	-
Language Policy			-	-	-	-	-	-	-	-	-
Libraries and Archives			4,728	5,016	-	337	2,238	2,508	(270)	(0)	5,016
Literacy Programmes			-	-	-	-	-	-	-	-	-
Media Services			-	-	-	-	-	-	-	-	-
Museums and Art Galleries			-	-	-	-	-	-	-	-	-
Population Development			-	-	-	-	-	-	-	-	-
Provincial Cultural Matters			-	-	-	-	-	-	-	-	-
Theatres			-	-	-	-	-	-	-	-	-
Zoo's			-	-	-	-	-	-	-	-	-
Sport and recreation			1,707	-	-	-	204	-	204	#DIV/0!	-
Beaches and Jetties			-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering			-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)			-	-	-	-	-	-	-	-	-
Recreational Facilities			-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums			1,707	-	-	-	204	-	204	#DIV/0!	-
Public safety			17	408	-	2	10	204	(194)	(0)	408
Civil Defence			-	-	-	-	-	-	-	-	-
Cleansing			-	-	-	-	-	-	-	-	-
Control of Public Nuisances			-	-	-	-	-	-	-	-	-
Fencing and Fences			-	-	-	-	-	-	-	-	-
Fire Fighting and Protection			17	408	-	2	10	204	(194)	(0)	408
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 Diseases including immunizations			-	-	-	-	-	-	-	-	-
Vector Control			-	-	-	-	-	-	-	-	-
Chemical Safety			-	-	-	-	-	-	-	-	-
Economic and environmental services			51,516	52,717	-	3,917	25,234	26,359	(1,124)	(0)	52,717
Planning and development			47,129	48,740	-	3,680	19,128	24,370	(5,242)	(0)	48,740
Billboards			-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)			-	-	-	-	-	-	-	-	-
Central City Improvement District			452	54	-	60	641	27	614	0	54
Development Facilitation			-	-	-	-	-	-	-	-	-

<i>Economic Development/Planning</i>	51	52	-	2	12	26	(14)	(0)	52
<i>Regional Planning and Development</i>	-	-	-	-	-	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>	147	406	-	21	157	203	(46)	(0)	406
<i>Provincial Planning</i>	46,479	48,228	-	3,597	18,319	24,114	(5,795)	(0)	48,228
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
Road transport	4,387	3,977	-	237	6,106	1,988	4,117	0	3,977
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	1,901	2,263	-	2	373	1,131	(758)	(0)	2,263
<i>Roads</i>	2,485	1,714	-	235	5,733	857	4,876	0	1,714
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
<i>Environmental protection</i>	-	-	-	-	-	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-	-	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-
Trading services	80,731	99,623	-	8,042	52,347	49,812	2,536	0	99,623
<i>Energy sources</i>	66,249	83,081	-	6,589	43,766	41,540	2,225	0	83,081
<i>Electricity</i>	66,249	83,081	-	6,589	43,766	41,540	2,225	0	83,081
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
<i>Water management</i>	-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
<i>Waste water management</i>	-	-	-	-	-	-	-	-	-
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	-	-	-	-	-	-	-	-	-
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Waste management</i>	14,482	16,543	-	1,453	8,582	8,271	310	0	16,543
<i>Recycling</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>	-	-	-	-	-	-	-	-	-
<i>Solid Waste Removal</i>	14,482	16,543	-	1,453	8,582	8,271	310	0	16,543
<i>Street Cleaning</i>	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
<i>Abattoirs</i>	-	-	-	-	-	-	-	-	-
<i>Air Transport</i>	-	-	-	-	-	-	-	-	-
<i>Forestry</i>	-	-	-	-	-	-	-	-	-
<i>Licensing and Regulation</i>	-	-	-	-	-	-	-	-	-
<i>Markets</i>	-	-	-	-	-	-	-	-	-
<i>Tourism</i>	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	478,373	500,638	-	100,147	309,526	250,319	59,207	0	500,638
Expenditure - Functional	244,373	240,817	-	32,270	117,146	120,408	(3,262)	(0)	240,817
Municipal governance and administration	66,501	79,879	-	5,636	35,274	39,940	(4,666)	(0)	79,879
<i>Executive and council</i>	39,540	51,490	-	2,692	18,608	25,745	(7,137)	(0)	51,490
<i>Mayor and Council</i>	26,961	28,390	-	2,943	16,666	14,195	2,471	0	28,390
<i>Municipal Manager, Town Secretary and Chief Executive</i>	177,872	160,937	-	26,634	81,872	80,469	1,404	0	160,937
<i>Finance and administration</i>	18,673	17,477	-	1,222	6,573	8,739	(2,165)	(0)	17,477
<i>Administrative and Corporate Support</i>	24,956	22,124	-	2,118	13,424	11,062	2,362	0	22,124
<i>Asset Management</i>	77,641	75,924	-	18,609	31,644	37,962	(6,318)	(0)	75,924
<i>Finance</i>	26,576	23,083	-	2,250	13,069	11,541	1,528	0	23,083
<i>Fleet Management</i>	6,647	8,186	-	690	3,013	4,093	(1,080)	(0)	8,186
<i>Human Resources</i>	21,354	12,709	-	1,564	13,008	6,355	6,654	0	12,709
<i>Information Technology</i>	-	-	-	-	-	-	-	-	-
<i>Legal Services</i>	-	-	-	-	-	-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-ordination</i>	-	-	-	-	-	-	-	-	-
<i>Property Services</i>	2,025	1,121	-	181	1,140	561	580	0	1,121
<i>Risk Management</i>	-	313	-	-	-	157	(157)	(0)	313
<i>Security Services</i>	-	-	-	-	-	-	-	-	-
<i>Supply Chain Management</i>	-	-	-	-	-	-	-	-	-
<i>Valuation Service</i>	-	-	-	-	-	-	-	-	-
<i>Internal audit</i>	-	-	-	-	-	-	-	-	-
<i>Governance Function</i>	-	-	-	-	-	-	-	-	-
Community and public safety	57,060	51,805	-	5,654	29,490	26,302	3,188	0	51,805
<i>Community and social services</i>	41,974	36,398	-	3,957	22,234	18,599	3,635	0	36,398
<i>Aged Care</i>	-	-	-	-	-	-	-	-	-
<i>Agricultural</i>	-	-	-	-	-	-	-	-	-
<i>Animal Care and Diseases</i>	463	461	-	-	117	230	(113)	(0)	461
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	374	350	-	52	352	175	177	0	350
<i>Child Care Facilities</i>	-	-	-	-	-	-	-	-	-
<i>Community Halls and Facilities</i>	30,744	28,377	-	2,800	16,325	14,188	2,137	0	28,377
<i>Consumer Protection</i>	-	-	-	-	-	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-	-	-	-	-	-
<i>Disaster Management</i>	1,520	980	-	305	442	890	(448)	(0)	980
<i>Education</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous and Customary Law</i>	-	-	-	-	-	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-	-	-	-	-	-
<i>Language Policy</i>	-	-	-	-	-	-	-	-	-

<i>Libraries and Archives</i>	8,795	6,164	-	801	4,934	3,082	1,852	0	6,164
<i>Literacy Programmes</i>	76	67	-	-	64	34	31	0	67
<i>Media Services</i>	-	-	-	-	-	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-	-	-	-	-	-
<i>Population Development</i>	-	-	-	-	-	-	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-	-	-	-	-	-	-
<i>Theatres</i>	-	-	-	-	-	-	-	-	-
<i>Zoo's</i>	-	-	-	-	-	-	-	-	-
Sport and recreation	13,472	13,045	-	1,689	6,891	6,522	369	0	13,045
<i>Beaches and Jetties</i>	120	209	-	40	62	104	(42)	(0)	209
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-	-	-	-	-	-
<i>Community Parks (including Nurseries)</i>	6,778	7,011	-	864	3,516	3,506	10	0	7,011
<i>Recreational Facilities</i>	4,310	2,991	-	362	1,802	1,495	306	0	2,991
<i>Sports Grounds and Stadiums</i>	2,263	2,834	-	423	1,512	1,417	95	0	2,834
Public safety	1,462	2,148	-	-	327	1,074	(747)	(0)	2,148
<i>Civil Defence</i>	-	-	-	-	-	-	-	-	-
<i>Cleansing</i>	-	-	-	-	-	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-	-	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-	-	-	-	-	-
<i>Fire Fighting and Protection</i>	-	-	-	-	-	-	-	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-	-	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	1,462	2,148	-	-	327	1,074	(747)	(0)	2,148
<i>Pounds</i>	-	-	-	-	-	-	-	-	-
Housing	152	214	-	8	37	107	(69)	(0)	214
<i>Housing</i>	98	174	-	-	16	87	(71)	(0)	174
<i>Informal Settlements</i>	55	40	-	8	21	20	1	0	40
Health	-	-	-	-	-	-	-	-	-
<i>Ambulance</i>	-	-	-	-	-	-	-	-	-
<i>Health Services</i>	-	-	-	-	-	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-	-	-	-	-	-
<i>Food Control</i>	-	-	-	-	-	-	-	-	-
<i>Health Surveillance and Prevention of Communicable Diseases including</i>	-	-	-	-	-	-	-	-	-
<i>Vector Control</i>	-	-	-	-	-	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-	-	-	-	-	-
Economic and environmental services	83,973	92,410	-	8,071	43,597	46,146	(2,549)	(0)	92,410
Planning and development	23,562	26,477	-	2,315	11,003	13,499	(2,496)	(0)	26,477
<i>Billboards</i>	-	-	-	-	-	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LED's)</i>	588	448	-	-	62	224	(162)	(0)	448
<i>Central City Improvement District</i>	151	143	-	1	6	71	(66)	(0)	143
<i>Development Facilitation</i>	18	8	-	1	6	4	2	0	8
<i>Economic Development/Planning</i>	10,642	9,343	-	1,320	4,545	4,932	(388)	(0)	9,343
<i>Regional Planning and Development</i>	-	435	-	-	-	217	(217)	(0)	435
<i>Town Planning, Building Regulations and Enforcement, and City Engineer</i>	8,823	11,333	-	733	4,776	5,666	(890)	(0)	11,333
<i>Project Management Unit</i>	3,340	4,767	-	259	1,608	2,384	(775)	(0)	4,767
<i>Provincial Planning</i>	-	-	-	-	-	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-	-	-	-	-	-
Road transport	55,834	60,311	-	5,303	29,964	30,156	(192)	(0)	60,311
<i>Public Transport</i>	-	-	-	-	-	-	-	-	-
<i>Road and Traffic Regulation</i>	12,633	14,514	-	1,023	6,756	7,257	(501)	(0)	14,514
<i>Roads</i>	43,201	45,797	-	4,280	23,208	22,899	309	0	45,797
<i>Taxi Ranks</i>	-	-	-	-	-	-	-	-	-
Environmental protection	4,577	5,622	-	453	2,631	2,491	140	0	5,622
<i>Biodiversity and Landscape</i>	4,577	5,622	-	453	2,631	2,491	140	0	5,622
<i>Coastal Protection</i>	-	-	-	-	-	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-	-	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-	-	-	-	-	-
<i>Pollution Control</i>	-	-	-	-	-	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-	-	-	-	-	-
Trading services	88,785	102,391	-	13,192	48,350	57,832	(9,482)	(0)	102,391
Energy sources	72,643	75,903	-	11,678	41,204	40,256	948	0	75,903
<i>Electricity</i>	72,643	75,903	-	11,678	41,204	40,256	948	0	75,903
<i>Street Lighting and Signal Systems</i>	-	-	-	-	-	-	-	-	-
<i>Nonelectric Energy</i>	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
<i>Water Treatment</i>	-	-	-	-	-	-	-	-	-
<i>Water Distribution</i>	-	-	-	-	-	-	-	-	-
<i>Water Storage</i>	-	-	-	-	-	-	-	-	-
Waste water management	3,063	3,048	-	257	1,524	1,524	(0)	(0)	3,048
<i>Public Toilets</i>	-	-	-	-	-	-	-	-	-
<i>Sewerage</i>	-	-	-	-	-	-	-	-	-
<i>Storm Water Management</i>	3,063	3,048	-	257	1,524	1,524	(0)	(0)	3,048
<i>Waste Water Treatment</i>	-	-	-	-	-	-	-	-	-

Waste management		13,078	23,440	–	1,257	5,622	16,052	(10,430)	(0)	23,440
Recycling		–	–	–	–	–	–	–	–	–
Solid Waste Disposal (Landfill Sites)		50	127	–	4	4	63	(59)	(0)	127
Solid Waste Removal		13,028	23,313	–	1,252	5,618	15,988	(10,370)	(0)	23,313
Street Cleaning		–	–	–	–	–	–	–	–	–
Other		292	522	–	–	64	261	(197)	(0)	522
Abattoirs		–	–	–	–	–	–	–	–	–
Air Transport		–	–	–	–	–	–	–	–	–
Forestry		–	–	–	–	–	–	–	–	–
Licensing and Regulation		–	–	–	–	–	–	–	–	–
Markets		–	–	–	–	–	–	–	–	–
Tourism		292	522	–	–	64	261	(197)	(0)	522
Total Expenditure - Functional	3	474,482	487,944	–	59,185	238,647	250,950	(12,303)	(0)	487,944
Surplus/ (Deficit) for the year		3,892	12,694	–	40,962	70,879	(631)	71,509	(0)	12,694

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 function 'Other' is only for Abattoirs, Air Transport, 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	-	-	-	-	-	-	-	-	-	-
check opexp balance	-	-	-	-	-	6,977,792	-6,977,792	-	-	-

KZN291 Mandeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Executive and council		—	8,365	—	—	—	4,182	(4,182)	-100.0%	8,365
Vote 2 - Finance and administration		339,132	333,805	—	87,802	229,202	166,902	62,299	37.3%	333,805
Vote 3 - Internal audit		—	—	—	—	—	—	—	—	—
Vote 4 - Community and social services		5,287	6,128	—	385	2,538	3,064	(525)	-17.1%	6,128
Vote 5 - Sport and Recreation		1,707	—	—	—	204	—	204	#DIV/0!	—
Vote 6 - Public safety		—	—	—	—	—	—	—	—	—
Vote 7 - Housing		—	—	—	—	—	—	—	—	—
Vote 8 - Planning and Development		47,129	48,740	—	3,680	19,128	24,370	(5,242)	-21.5%	48,740
Vote 9 - Road transport		4,387	3,977	—	237	6,106	1,988	4,117	207.1%	3,977
Vote 10 - Energy sources		66,249	83,081	—	6,589	43,766	41,540	2,225	5.4%	83,081
Vote 11 - Waste Management		14,482	16,543	—	1,453	8,582	8,271	310	3.8%	16,543
Vote 12 - Environmental Protection		—	—	—	—	—	—	—	—	—
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Revenue by Vote	2	478,373	500,638	—	100,147	309,526	250,319	59,207	23.7%	500,638
Expenditure by Vote	1									
Vote 1 - Executive and council		66,501	79,879	—	5,636	35,274	39,940	(4,666)	-11.7%	79,879
Vote 2 - Finance and administration		177,872	160,624	—	26,634	81,872	80,312	1,560	1.9%	160,624
Vote 3 - Internal audit		—	313	—	—	—	157	(157)	-100.0%	313
Vote 4 - Community and social services		41,974	36,398	—	3,957	22,234	18,599	3,635	19.5%	36,398
Vote 5 - Sport and Recreation		13,472	13,045	—	1,689	6,891	6,522	369	5.7%	13,045
Vote 6 - Public safety		1,462	2,148	—	—	327	1,074	(747)	-69.5%	2,148
Vote 7 - Housing		152	214	—	8	37	107	(69)	-65.0%	214
Vote 8 - Planning and Development		23,854	26,998	—	2,315	11,066	13,760	(2,694)	-19.6%	26,998
Vote 9 - Road transport		58,897	63,359	—	5,560	31,487	31,680	(192)	-0.6%	63,359
Vote 10 - Energy sources		72,643	75,903	—	11,678	41,204	40,256	948	2.4%	75,903
Vote 11 - Waste Management		13,078	23,440	—	1,257	5,622	16,052	(10,430)	-65.0%	23,440
Vote 12 - Environmental Protection		4,577	5,622	—	453	2,631	2,491	140	5.6%	5,622
Vote 13 - [NAME OF VOTE 13]		—	—	—	—	—	—	—	—	—
Vote 14 - [NAME OF VOTE 14]		—	—	—	—	—	—	—	—	—
Vote 15 - [NAME OF VOTE 15]		—	—	—	—	—	—	—	—	—
Total Expenditure by Vote	2	474,482	487,944	—	59,185	238,647	250,950	(12,303)	-4.9%	487,944
Surplus/ (Deficit) for the year	2	3,892	12,694	—	40,962	70,879	(631)	71,509	-11337.0%	12,694

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Monthly Budget Statement - Financial Performance Statement (standard classification)

KZN291 Mandeni - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal vote) - A - M06 December

Vote Description		Ref	2024/25	Budget Year 2025/26							
R thousand			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
Revenue by Vote		1									
Vote 1 - Executive and council			-	8,365	-	-	-	4,182	(4,182)	-100%	8,365
1.1 - Mayor and Council			-	8,365	-	-	-	4,182	(4,182)	-100%	8,365
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			339,132	333,805	-	87,802	229,202	166,902	62,299	37%	333,805
2.1 - Administrative and Corporate Support			-	-	-	-	-	-	-	-	-
2.2 - Asset Management			-	-	-	-	-	-	-	-	-
2.3 - Finance			319,104	333,397	-	87,768	228,900	166,698	62,202	37%	333,397
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			165	408	-	35	301	204	97	48%	408
2.10 - Valuation Service			19,863	-	-	-	-	-	-	-	-
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			5,287	6,128	-	385	2,538	3,064	(525)	-17%	6,128
4.1 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums			-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities			542	703	-	46	290	351	(62)	-18%	703
4.4 - Libraries and Archives			4,728	5,016	-	337	2,238	2,508	(270)	-11%	5,016
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			17	408	-	2	10	204	(194)	-95%	408
Vote 5 - Sport and Recreation			1,707	-	-	-	204	-	204	#DIV/0!	-
5.1 - Community Parks (including Nurseries)			-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]			-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities			-	-	-	-	-	-	-	-	-
5.4 - Sports Grounds and Stadiums			1,707	-	-	-	204	-	204	#DIV/0!	-
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	47,129	48,740	-	3,680	19,128	24,370	(5,242)	-22%	48,740	
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	-	-	-	-	-	-	-
8.2 - Economic Development/Planning	51	52	-	2	12	26	(14)	-55%	52	
8.3 - Project Management Unit	46,479	48,228	-	3,597	18,319	24,114	(5,795)	-24%	48,228	
8.4 - Town Planning, Building Regulations and Enforcement	147	406	-	21	157	203	(46)	-23%	406	
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	452	54	-	60	641	27	614	2256%	54	
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	4,387	3,977	-	237	6,106	1,988	4,117	207%	3,977	
9.1 - Roads	2,485	1,714	-	235	5,733	857	4,876	569%	1,714	
9.2 - Road and Traffic Regulation	1,901	2,263	-	2	373	1,131	(758)	-67%	2,263	
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	66,249	83,081	-	6,589	43,766	41,540	2,225	5%	83,081	
10.1 - Electricity	66,249	83,081	-	6,589	43,766	41,540	2,225	5%	83,081	
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	14,482	16,543	-	1,453	8,582	8,271	310	4%	16,543	
11.1 - Solid Waste Removal	14,482	16,543	-	1,453	8,582	8,271	310	4%	16,543	
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 - Environmental Protection	-	-	-	-	-	-	-	-	-	
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	478,373	500,638	-	100,147	309,526	250,319	59,207	24%	500,638
Expenditure by Vote	1									
Vote 1 - Executive and council		66,501	79,879	-	5,636	35,274	39,940	(4,666)	-12%	79,879
1.1 - Mayor and Council		39,540	51,490	-	2,692	18,608	25,745	(7,137)	-28%	51,490
1.2 - Municipal Manager, Town Secretary and Chief Executive		26,961	28,390	-	2,943	16,666	14,195	2,471	17%	28,390
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		177,872	160,624	-	26,634	81,872	80,312	1,560	2%	160,624
2.1 - Administrative and Corporate Support		18,673	17,477	-	1,222	6,573	8,739	(2,165)	-25%	17,477
2.2 - Asset Management		24,956	22,124	-	2,118	13,424	11,062	2,362	21%	22,124
2.3 - Finance		77,641	75,924	-	18,609	31,644	37,962	(6,318)	-17%	75,924
2.4 - Fleet Management		26,576	23,083	-	2,250	13,069	11,541	1,528	13%	23,083
2.5 - Human Resources		6,647	8,186	-	690	3,013	4,093	(1,080)	-26%	8,186
2.6 - Information Technology		21,354	12,709	-	1,564	13,008	6,355	6,654	105%	12,709
2.7 - Property Services		2,025	1,121	-	181	1,140	561	580	103%	1,121
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.10 - Valuation Service		-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	313	-	-	-	157	(157)	-100%	313
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	313	-	-	-	157	(157)	-100%	313
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		41,974	36,398	-	3,957	22,234	18,599	3,635	20%	36,398
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		374	350	-	52	352	175	177	101%	350
4.3 - Community Halls and Facilities		30,744	28,377	-	2,800	16,325	14,188	2,137	15%	28,377
4.4 - Libraries and Archives		8,795	6,164	-	801	4,934	3,082	1,852	60%	6,164
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		76	67	-	-	64	34	31	92%	67
4.7 - Disaster Management		1,520	980	-	305	442	890	(448)	-50%	980
4.8 - Animal Care and Diseases		463	461	-	-	117	230	(113)	-49%	461
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		13,472	13,045	-	1,689	6,891	6,522	369	6%	13,045
5.1 - Community Parks (including Nurseries)		6,778	7,011	-	864	3,516	3,506	10	0%	7,011
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		4,310	2,991	-	362	1,802	1,495	306	20%	2,991
5.4 - Sports Grounds and Stadiums		2,263	2,834	-	423	1,512	1,417	95	7%	2,834
5.5 - Beaches and Jetties		120	209	-	40	62	104	(42)	-40%	209
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	1,462	2,148	-	-	327	1,074	(747)	-70%	2,148
6.1 - Police Forces, Traffic and Street Parking Control	1,462	2,148	-	-	327	1,074	(747)	-70%	2,148
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	152	214	-	8	37	107	(69)	-65%	214
7.1 - Housing	98	174	-	-	16	87	(71)	-81%	174
7.2 - Informal Settlements	55	40	-	8	21	20	1	6%	40
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	23,854	26,998	-	2,315	11,066	13,760	(2,694)	-20%	26,998
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	588	448	-	-	62	224	(162)	-72%	448
8.2 - Economic Development/Planning	10,642	9,343	-	1,320	4,545	4,932	(388)	-8%	9,343
8.3 - Project Management Unit	3,340	4,767	-	259	1,608	2,384	(775)	-33%	4,767
8.4 - Town Planning, Building Regulations and Enforcement	8,823	11,333	-	733	4,776	5,666	(890)	-16%	11,333
8.5 - Regional Planning and Development	-	435	-	-	-	217	(217)	-100%	435
8.6 - Development Facilitation	18	8	-	1	6	4	2	60%	8
8.7 - Central City Improvement District	151	143	-	1	6	71	(66)	-92%	143
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
8.9 - Tourism	292	522	-	-	64	261	(197)	-76%	522
8.10 - Billboards	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	58,897	63,359	-	5,560	31,487	31,680	(192)	-1%	63,359
9.1 - Roads	43,201	45,797	-	4,280	23,208	22,899	309	1%	45,797
9.2 - Road and Traffic Regulation	12,633	14,514	-	1,023	6,756	7,257	(501)	-7%	14,514
9.3 - Storm Water Management	3,063	3,048	-	257	1,524	1,524	(0)	0%	3,048
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	72,643	75,903	-	11,678	41,204	40,256	948	2%	75,903
10.1 - Electricity	72,643	75,903	-	11,678	41,204	40,256	948	2%	75,903
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	13,078	23,440	-	1,257	5,622	16,052	(10,430)	-65%	23,440
11.1 - Solid Waste Removal	13,028	23,313	-	1,252	5,618	15,988	(10,370)	-65%	23,313
11.2 - Solid Waste Disposal (Landfill Sites)	50	127	-	4	4	63	(59)	-93%	127
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 - Environmental Protection	4,577	5,622	-	453	2,631	2,491	140	6%	5,622
12.1 - Biodiversity and Landscape	4,577	5,622	-	453	2,631	2,491	140	6%	5,622
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	474,482	487,944	-	59,185	238,647	250,950	(12,303)	(0)	487,944
Surplus/ (Deficit) for the year	2	3,892	12,694	-	40,962	70,879	(631)	71,509	(0)	12,694

References

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

check revenue
check expenditure

KZN291 Mandeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M06 December

Description		Ref	2024/25	Budget Year 2025/26							
			Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Revenue											
Exchange Revenue											
Service charges - Electricity			64,753	82,686	—	6,583	43,855	41,343	2,512	6%	82,686
Service charges - Water			—	—	—	—	—	—	—		—
Service charges - Waste Water Management			—	—	—	—	—	—	—		—
Service charges - Waste management			13,073	14,713	—	1,221	7,270	7,356	(86)	-1%	14,713
Sale of Goods and Rendering of Services			2,282	1,513	—	118	586	757	(171)	-23%	1,513
Agency services			—	—	—	—	—	—	—		—
Interest			—	—	—	—	—	—	—		—
Interest earned from Receivables			1,487	2,016	—	135	775	1,008	(233)	-23%	2,016
Interest from Current and Non Current Assets			19,863	25,000	—	1,128	6,794	12,500	(5,706)	-46%	25,000
Dividends			—	—	—	—	—	—	—		—
Rent on Land			—	—	—	—	—	—	—		—
Rental from Fixed Assets			593	755	—	48	302	378	(76)	-20%	755
Licence and permits			—	—	—	—	—	—	—		—
Special rating levies			—	—	—	—	—	—	—		—
Operational Revenue			1,355	1,252	—	61	673	626	47	7%	1,252
Non-Exchange Revenue											
Property rates			63,942	64,913	—	4,999	36,588	32,456	4,131	13%	64,913
Surcharges and Taxes			—	—	—	—	—	—	—		—
Fines, penalties and forfeits			3,569	1,367	—	2	70	683	(613)	-90%	1,367
Licence and permits			969	998	—	7	325	499	(174)	-35%	998
Transfers and subsidies - Operational			253,010	254,956	—	82,133	189,132	127,478	61,654	48%	254,956
Interest			3,570	4,453	—	311	1,430	2,227	(796)	-36%	4,453
Fuel Levy			—	—	—	—	—	—	—		—
Operational Revenue			—	—	—	—	—	—	—		—
Gains on disposal of Assets			—	—	—	—	—	—	—		—
Other Gains			2,239	—	—	—	—	—	—		—
Discontinued Operations			—	—	—	—	—	—	—		—
Total Revenue (excluding capital transfers and contributions)			430,705	454,622	—	96,746	287,799	227,311	60,488	27%	454,622
Expenditure By Type											
Employee related costs			160,030	167,901	—	13,438	80,631	83,951	(3,320)	-4%	167,901
Remuneration of councillors			15,151	17,043	—	1,274	7,563	8,522	(959)	-11%	17,043
Bulk purchases - electricity			58,515	66,107	—	10,668	35,854	33,054	2,800	8%	66,107
Inventory consumed			6,135	5,918	—	382	917	2,959	(2,042)	-69%	5,918
Debt impairment			24,403	32,077	—	16,039	16,039	16,038	0	0%	32,077
Depreciation and amortisation			46,319	36,240	—	3,376	19,972	18,120	1,852	10%	36,240
Interest			0	3,050	—	—	—	1,525	(1,525)	-100%	3,050
Contracted services			79,982	89,650	—	6,856	37,687	44,825	(7,139)	-16%	89,650
Transfers and subsidies			2,450	—	—	1,000	2,050	—	2,050	-100%	—
Irrecoverable debts written off			10,696	6,637	—	—	—	3,318	(3,318)	-100%	6,637
Operational costs			71,100	62,722	—	6,151	37,924	31,361	6,563	21%	62,722
Losses on Disposal of Assets			965	600	—	—	—	300	(300)	-100%	600
Other Losses			(1,264)	—	—	2	12	—	12	0%	—
Total Expenditure			474,482	487,944	—	59,185	238,647	243,972	(5,325)	-2%	487,944
Surplus/(Deficit)			(43,776)	(33,322)	—	37,561	49,152	(16,661)	65,813	(0)	(33,322)
Transfers and subsidies - capital (monetary allocations)			47,668	46,017	—	3,400	21,727	23,008	(1,281)	(0)	46,017
Transfers and subsidies - capital (in-kind)			—	—	—	—	—	—	—		—
Surplus/(Deficit) after capital transfers & contributions			3,892	12,694	—	40,962	70,879	6,347			12,694
Income Tax			—	—	—	—	—	—			—
Surplus/(Deficit) after income tax			3,892	12,694	—	40,962	70,879	6,347			12,694
Share of Surplus/Deficit attributable to Joint Venture			—	—	—	—	—	—			—
Share of Surplus/Deficit attributable to Minorities			—	—	—	—	—	—			—
Surplus/(Deficit) attributable to municipality			3,892	12,694	—	40,962	70,879	6,347			12,694
Share of Surplus/Deficit attributable to Associate			—	—	—	—	—	—			—
Intercompany/Parent subsidiary transactions			—	—	—	—	—	—			—
Surplus/ (Deficit) for the year			3,892	12,694	—	40,962	70,879	6,347			12,694

References

1. Material variances to be explained on Table SC1

Total Revenue (excluding capital transfers and contributions) including cap	478,373	500,638	100,147	309,526	250,319	500,638
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KZN291 Mandeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M06 December

Vote Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	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 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital Multi-year expenditure	4,7	–	–	–	–	–	–	–		–
Single Year expenditure appropriation	2									
Vote 1 - Executive and council		12,470	30,000	–	3,820	11,040	15,000	(3,960)	-26%	30,000
Vote 2 - Finance and administration		14,806	4,549	–	915	1,457	2,275	(818)	-36%	4,549
Vote 3 - Internal audit		–	–	–	–	–	–	–		–
Vote 4 - Community and social services		4,026	17,738	–	292	3,845	8,869	(5,024)	-57%	17,738
Vote 5 - Sport and Recreation		7,487	8,836	–	280	1,554	4,418	(2,864)	-65%	8,836
Vote 6 - Public safety		817	70	–	–	–	35	(35)	-100%	70
Vote 7 - Housing		–	–	–	–	–	–	–		–
Vote 8 - Planning and Development		7,313	7,522	–	578	1,566	3,761	(2,195)	-58%	7,522
Vote 9 - Road transport		75,324	55,386	–	3,837	23,476	30,890	(7,414)	-24%	55,386
Vote 10 - Energy sources		2,389	4,869	–	–	–	2,435	(2,435)	-100%	4,869
Vote 11 - Waste Management		1,560	1,626	–	–	397	813	(416)	-51%	1,626
Vote 12 - Environmental Protection		–	–	–	–	–	–	–		–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–		–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–		–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–		–
Total Capital single-year expenditure	4	126,192	130,596	–	9,723	43,334	68,495	(25,160)	-37%	130,596
Total Capital Expenditure		126,192	130,596	–	9,723	43,334	68,495	(25,160)	-37%	130,596
Capital Expenditure - Functional Classification										
Governance and administration		27,275	34,549	–	4,735	12,497	17,275	(4,778)	-28%	34,549
Executive and council		12,470	30,000	–	3,820	11,040	15,000	(3,960)	-26%	30,000
Finance and administration		14,806	4,549	–	915	1,457	2,275	(818)	-36%	4,549
Internal audit		–	–	–	–	–	–	–		–
Community and public safety		12,330	26,644	–	573	5,399	13,322	(7,923)	-59%	26,644
Community and social services		4,026	8,664	–	292	3,845	4,332	(487)	-11%	8,664
Sport and recreation		7,487	8,836	–	280	1,554	4,418	(2,864)	-65%	8,836
Public safety		817	9,143	–	–	–	4,572	(4,572)	-100%	9,143
Housing		–	–	–	–	–	–	–		–
Health		–	–	–	–	–	–	–		–
Economic and environmental services		82,638	62,038	–	4,415	25,042	31,019	(5,978)	-19%	62,038
Planning and development		7,313	7,522	–	578	1,566	3,761	(2,195)	-58%	7,522
Road transport		75,324	54,517	–	3,837	23,476	27,258	(3,783)	-14%	54,517
Environmental protection		–	–	–	–	–	–	–		–
Trading services		3,949	7,365	–	–	397	3,682	(3,285)	-89%	7,365
Energy sources		2,389	4,869	–	–	–	2,435	(2,435)	-100%	4,869
Water management		–	–	–	–	–	–	–		–
Waste water management		–	870	–	–	–	435	(435)	-100%	870
Waste management		1,560	1,626	–	–	397	813	(416)	-51%	1,626
Other		–	–	–	–	–	–	–		–
Total Capital Expenditure - Functional Classification	3	126,192	130,596	–	9,723	43,334	65,298	(21,964)	-34%	130,596
Funded by:										
National Government		41,421	39,884	–	2,957	19,264	19,942	(678)	-3%	39,884
Provincial Government		821	174	–	(4)	264	87	177	204%	174
District Municipality		–	–	–	–	–	–	–		–
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–		–
Transfers recognised - capital		42,242	40,058	–	2,953	19,528	20,029	(501)	-2%	40,058
Borrowing	6	0	–	–	–	–	–	–		–
Internally generated funds		83,950	90,538	–	6,769	23,806	45,269	(21,463)	-47%	90,538
Total Capital Funding		126,192	130,596	–	9,723	43,334	65,298	(21,964)	-34%	130,596

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment
3. Capital expenditure by functional classification must reconcile to the total of multi-year and single year appropriations
4. Include expenditure on investment property, intangible and biological assets

6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure

KZN291 Mandeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - A - M06 December

Vote Description R thousand	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
Capital expenditure - Municipal Vote										
Expenditure of multi-year capital appropriation	1									
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]

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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 - Environmental Protection	-	-	-	-	-	-	-	-
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 multi-year capital expenditure		-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote										
Expenditure of single-year capital appropriation	1									
Vote 1 - Executive and council		12,470	30,000	-	3,820	11,040	15,000	(3,960)	-26%	30,000
1.1 - Mayor and Council		2,532	870	-	-	46	435	(389)	-90%	870
1.2 - Municipal Manager, Town Secretary and Chief Executive		9,937	29,130	-	3,820	10,994	14,565	(3,571)	-25%	29,130
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		14,806	4,549	-	915	1,457	2,275	(818)	-36%	4,549
2.1 - Administrative and Corporate Support		160	522	-	(4)	271	261	10	4%	522
2.2 - Asset Management		0	-	-	-	-	-	-	-	-
2.3 - Finance		8,244	-	-	-	-	-	-	-	-
2.4 - Fleet Management		4,322	2,632	-	-	-	1,316	(1,316)	-100%	2,632
2.5 - Human Resources		-	-	-	-	-	-	-	-	-
2.6 - Information Technology		2,051	1,396	-	919	1,186	698	488	70%	1,396
2.7 - Property Services		-	-	-	-	-	-	-	-	-
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		28	-	-	-	-	-	-	-	-
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		4,026	17,738	-	292	3,845	8,869	(5,024)	-57%	17,738
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		3,065	8,445	-	296	3,581	4,222	(642)	-15%	8,445
4.4 - Libraries and Archives		961	174	-	(4)	264	87	177	204%	174
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	-	-	-	-	-	-	-	-
4.7 - Disaster Management		-	45	-	-	-	23	(23)	-100%	45
4.8 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	9,074	-	-	-	4,537	(4,537)	-100%	9,074
Vote 5 - Sport and Recreation		7,487	8,836	-	280	1,554	4,418	(2,864)	-65%	8,836
5.1 - Community Parks (including Nurseries)		532	104	-	-	84	52	32	61%	104
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		-	983	-	-	-	491	(491)	-100%	983
5.4 - Sports Grounds and Stadiums		6,842	5,575	-	280	1,470	2,788	(1,318)	-47%	5,575
5.5 - Beaches and Jetties		113	2,174	-	-	-	1,087	(1,087)	-100%	2,174

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	817	70	-	-	-	35	(35)	-100%	70
6.1 - Police Forces, Traffic and Street Parking Control	168	70	-	-	-	35	(35)	-100%	70
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-
6.3 - Civil Defence	649	-	-	-	-	-	-	-	-
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	7,313	7,522	-	578	1,566	3,761	(2,195)	-58%	7,522
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	847	4,348	-	-	-	2,174	(2,174)	-100%	4,348
8.2 - Economic Development/Planning	3,040	2,609	-	56	1,044	1,304	(260)	-20%	2,609
8.3 - Project Management Unit	3,207	565	-	522	522	283	239	85%	565
8.4 - Town Planning, Building Regulations and Enforcement, a	-	-	-	-	-	-	-	-	-
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	220	-	-	-	-	-	-	-	-
Vote 9 - Road transport	75,324	55,386	-	3,837	23,476	30,890	(7,414)	-24%	55,386
9.1 - Roads	75,324	54,517	-	3,837	23,476	30,455	(6,980)	-23%	54,517
9.2 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-
9.3 - Storm Water Management	-	870	-	-	-	435	(435)	-100%	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	2,389	4,869	-	-	-	2,435	(2,435)	-100%	4,869
10.1 - Electricity	2,126	4,869	-	-	-	2,435	(2,435)	-100%	4,869
10.2 - Street Lighting and Signal Systems	263	-	-	-	-	-	-	-	-
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	1,560	1,626	-	-	397	813	(416)	-51%	1,626
11.1 - Solid Waste Removal	1,560	1,626	-	-	397	813	(416)	-51%	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 - Environmental Protection	-	-	-	-	-	-	-	-	-
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 single-year capital expenditure	126,192	130,596	-	9,723	43,334	68,495	(25,160)	(0)	130,596
Total Capital Expenditure	126,192	130,596	-	9,723	43,334	68,495	(25,160)	(0)	130,596

References

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

KZN291 Mandeni - Table C6 Monthly Budget Statement - Financial Position - M06 December

Description	Ref	2024/25	Budget Year 2025/26			
		Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
R thousands	1					
ASSETS						
Current assets						
Cash and cash equivalents		131,927	9,811	–	173,221	9,811
Trade and other receivables from exchange transactions		56,701	43,899	–	63,217	43,899
Receivables from non-exchange transactions		20,402	44,829	–	8,258	44,829
Current portion of non-current receivables		–	–	–	–	–
Inventory		41,639	41,799	–	41,699	41,799
VAT		4,428	38,224	–	4,478	38,224
Other current assets		225	–	–	225	–
Total current assets		255,323	178,561	–	291,098	178,561
Non current assets						
Investments		–	–	–	–	–
Investment property		44,152	41,913	–	44,152	41,913
Property, plant and equipment		747,620	761,503	–	770,983	761,503
Biological assets		–	–	–	–	–
Living and non-living resources		–	–	–	–	–
Heritage assets		–	–	–	–	–
Intangible assets		2,124	1,928	–	2,124	1,928
Trade and other receivables from exchange transactions		–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–	–	–	–
Other non-current assets		–	–	–	–	–
Total non current assets		793,896	805,344	–	817,259	805,344
TOTAL ASSETS		1,049,220	983,905	–	1,108,357	983,905
LIABILITIES						
Current liabilities						
Bank overdraft		–	–	–	–	–
Financial liabilities		9,025	–	–	9,025	–
Consumer deposits		196	162	–	246	162
Trade and other payables from exchange transactions		56,434	46,847	–	25,638	46,847
Trade and other payables from non-exchange transactions		5,292	2,058	–	21,189	2,058
Provision		5,380	17,141	–	5,380	17,141
VAT		9,837	22,133	–	12,945	22,133
Other current liabilities		–	–	–	–	–
Total current liabilities		86,164	88,340	–	74,423	88,340
Non current liabilities						
Financial liabilities		–	–	–	–	–
Provision		–	–	–	–	–
Long term portion of trade payables		–	–	–	–	–
Other non-current liabilities		22,198	25,770	–	22,198	25,770
Total non current liabilities		22,198	25,770	–	22,198	25,770
TOTAL LIABILITIES		108,362	114,110	–	96,620	114,110
NET ASSETS	2	940,858	869,795	–	1,011,737	869,795
COMMUNITY WEALTH/EQUITY						
Accumulated surplus/(deficit)		738,186	867,662	–	809,064	867,662
Reserves and funds		202,672	2,133	–	202,672	2,133
Other		–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	940,858	869,795	–	1,011,737	869,795

References

1. Material variances to be explained in Table SC1
2. Net assets must balance with Total Community Wealth/Equity

KZN291 Mandeni - Table C7 Monthly Budget Statement - Cash Flow - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property rates		(52,910)	49,972	–	6,840	58,159	24,986	33,173	133%	49,972
Service charges		(63,799)	98,454	–	1,926	15,039	49,227	(34,189)	-69%	98,454
Other revenue		8,768	26,748	–	236	1,955	13,374	(11,419)	-85%	26,748
Transfers and Subsidies - Operational		315,392	254,956	–	96,225	190,303	127,478	62,825	49%	254,956
Transfers and Subsidies - Capital		167,478	46,017	–	3,015	38,000	23,008	14,992	65%	46,017
Interest		–	25,232	–	–	–	12,616	(12,616)	-100%	25,232
Dividends		–	–	–	–	–	–	–		–
Payments										
Suppliers and employees		(469,507)	(414,328)	–	(39,754)	(212,299)	(190,121)	22,178	-12%	(436,031)
Interest		–	(3,050)	–	–	–	(1,525)	(1,525)	100%	(3,050)
Transfers and Subsidies		–	–	–	–	–	–	–		–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(94,577)	84,002	–	68,488	91,157	59,044	(32,113)	-54%	62,299
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		126,192	(166,388)	–	(11,181)	(49,834)	(83,194)	(33,359)	40%	(144,685)
NET CASH FROM/(USED) INVESTING ACTIVITIES		126,192	(166,388)	–	(11,181)	(49,834)	(83,194)	(33,359)	46%	(166,388)
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		31,615	(82,386)	–	57,308	41,322	(24,150)			–
Cash/cash equivalents at beginning:		230,188	92,208	–	–	131,899	92,208			131,899
Cash/cash equivalents at month/year end:		261,803	9,822	–	57,308	173,221	68,059			–

References

1. Material variances to be explained in Table SC1

KZN291 Mandeni - Supporting Table SC1 Material variance explanations - M06 December

Ref	Description	Variance	Reasons for material deviations	Remedial or corrective steps/remarks
	R thousands			
1	Revenue			
	Interest from Current and Non Current Assets	-46%	This variance is due to the municipality having withdrawn investments before their maturity dates because of higher operational cash requirements.	The municipality will remain with the same budget as there are investments which will be maturing during second half of the year
	Interest earned from Receivables	-23%	The variance is based on the outstanding debt billed on refuse and electricity. Interest rate on outstanding debtors is 2% per annum.	Budget allocated for this item will remain the same during adjustment budget.
	Sale of Goods and Rendering of Services	-23%	this vote, which are difficult to project and measure in advance.	Budget allocated for this item will remain the same during adjustment budget.
	Rental from Fixed Assets	-20%	These include income from tender document sales, town planning facilities such as (Community Halls, Sports Fields and rental of municipal houses) when comparing to the projections.	Budget allocated for this item will remain the same during adjustment budget.
	Fines, penalties and forfeits	-90%	The variance is mainly due to the culture of non-payment and adverse economic conditions. Revenue reported to date is on cash	Based on the audited AFS the budget allocated appears to be understated and it will be adjusted during an adjustment budget to
	Licence and permits	-35%	require services at the time. Additional contributing factors include network issues within the building and poor connectivity of the	Budget allocated will be adjusted during an adjustment budget to ensure realistic budget estimates.
	Transfers and subsidies - Operational	48%	This is due to the second tranche receipt of an Equitable share.	Library Grant was gazetted at R4.9 million during original budget, however during mid year budget, allocation has been revised to
	Interest	-36%	The variance is based on the outstanding debtors billed on property rates. Interest rate on outstanding debtors is 2% per annum.	outstanding debtors appears to be overstated and it will be adjusted during an adjustment budget.
2	Expenditure By Type			
	Inventory consumed	-69%	municipality towards repairs and maintenance which are kept at	this item budget will be adjusted during adjustment budget
	Interest	-100%	payments which have not been incurred during 1st half of the year	Based on performance for 2024/25 audited AFS for finance charges
	Irrecoverable debts written off	-100%	This line item is journalized at year-end, in June 2026.	Budget allocated for this item will remain the same during adjustment
	Transfers and subsidies	-100%	incurred under this vote with no approved budget, as a correction of	The budget for this vote will be adjusted during the budget adjustment
	Losses on Disposal of Assets	-100%	the financial year. Disposal transactions are typically recorded at	Budget allocated for this item will remain the same during adjustment
	Operational costs	21%	financial year. Certain expenditure items are based on a seasonal	This line item will be adjusted during an adjustment budget in accord
3	Capital Expenditure			
	Capital Projects -Internally generated funds	-47%	are still in progress in relation to this funding such as Bus shelters	Budget allocated will be adjusted during adjustment to consider this
	Provincial Government	-100%	purchase during second half of the year. Computers and printers	Budget allocated for this item will remain the same during adjustment
4	Financial Position			
5	Cash Flow			
	Property rates	133%	Variance is due to system limitation is populating Cash Flow	Budget allocated will be adjusted during adjustment
	Service charges	-69%	Variance is due to customer not honouring their debt timeously	Budget allocated for this item will remain the same during adjustment
	Other revenue	-85%	rentals of properties, licenses and permits and other sources of	Budget allocated for this item will remain the same during adjustment
	Transfers and Subsidies - Operational	49%	Variance is due to receipt of receipt of grants	Budget allocated will be adjusted during adjustment
	Interest	-100%	Finance Charges, this line item is journalized at year-end, in June 2026	Budget allocated for this item will remain the same during adjustment
6	Measurable performance			
7	Municipal Entities			

References

1. Revenue for each source, vote and standard classification
2. Expenditure for each type, vote and standard classification
3. Capital expenditure for each vote and standard classification
4. Explain any material variances between the annual budget and the expected financial position based on current trends
5. Cash receipts by source and cash payments by type where not explained under revenue and expenditure
6. For Sept, Dec, Mar and Jun statements explain any material variances in achievement of measurable performance objectives

KZN291 Mandeni - Supporting Table SC2 Monthly Budget Statement - performance indicators - M06 December

Description of financial indicator	Basis of calculation	Ref	2024/25	Budget Year 2025/26			
			Audited Outcome	Original Budget	Adjusted Budget	YearTD actual	Full Year Forecast
<u>Borrowing Management</u>							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		0.0%	8.1%	0.0%	0.0%	4.1%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/ Funds & Reserves		9.9%	8.6%	0.0%	7.7%	8.6%
Gearing	Long Term Borrowing/ Funds & Reserves		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>							
Current Ratio	Current assets/current liabilities	1	296.3%	202.1%	0.0%	391.1%	202.1%
Liquidity Ratio	Monetary Assets/Current Liabilities		153.1%	11.1%	0.0%	232.8%	11.1%
<u>Revenue Management</u>							
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing						
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue		18.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old		0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>							
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))						
<u>Funding of Provisions</u>							
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions						
<u>Other Indicators</u>							
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units sold)/Total units purchased and own source	2					
Employee costs	Employee costs/Total Revenue - capital revenue		37.2%	36.9%	0.0%	28.0%	36.9%
Repairs & Maintenance	R&M/Total Revenue - capital revenue		5.6%	6.6%	0.0%	4.3%	6.6%
Interest & Depreciation	I&D/Total Revenue - capital revenue		10.8%	8.6%	0.0%	0.0%	4.4%
<u>IDP regulation financial viability indicators</u>							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)						
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services						
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure						

References

1. Consumer debtors > 12 months old are excluded from current assets.
2. Material variances to be explained.

<u>Calculations</u>							
Financial liabilities							
Total Assets		1,049,220	983,905		1,108,357		983,905
Employee related costs		160,030	167,901		80,631		167,901
Repairs & Maintenance		23,933	29,907		12,365		29,907
Interest (finance charges)			3,050				3,050
Principal paid							
Depreciation		46,319	36,240				17,043
Operating expenditure		474,482	487,944		238,647		487,944
Total Capital Expenditure		126,192	130,596		9,723		43,334
Borrowed funding for capital							
Debt		92,949	74,675		78,050		74,675
Equity		940,858	869,795		1,011,737		869,795
Reserves and funds							
Borrowing							
Current assets		255,323	178,561		291,098		178,561
Current liabilities		86,164	88,340		74,423		88,340
Monetary assets		131,927	9,811		173,221		9,811
Total Revenue (excluding capital transfers and contributions)		430,705	454,622		287,799		454,622
Transfers and subsidies - Operational		253,010					
Transfers and subsidies - capital (monetary allocations)		47,668	46,017		21,727		46,017
Debt service payments			25,232				(3,050)
Outstanding debtors (receivables)		77,329					
Annual services revenue		141,768	162,312		12,803		87,713
Cash + investments	Including LT investments	131,927	9,811		173,221		9,811
Fixed operational expend. (monthly)							
Longstanding debtors outstanding							
Longstanding debtors recovered							
Attorney collections							

KZN291 Mandeni - Supporting Table SC3 Monthly Budget Statement - aged debtors - M06 December

Description	NT Code	Budget Year 2025/26										Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total	Total over 90 days		
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	–	–	–	–	–	–	–	–	–	–	–	–
Trade and Other Receivables from Exchange Transactions - Electricity	1300	1,913	1,659	1,294	2,051	1,125	123	495	2,756	11,417	6,551	–	–
Receivables from Non-exchange Transactions - Property Rates	1400	4,996	3,982	3,805	2,424	15,278	(5)	7,112	104,541	142,135	129,352	–	–
Receivables from Exchange Transactions - Waste Water Management	1500	–	–	–	–	–	–	–	–	–	–	–	–
Receivables from Exchange Transactions - Waste Management	1600	1,492	1,175	974	949	966	916	5,825	61,713	74,011	70,369	–	–
Receivables from Exchange Transactions - Property Rental Debtors	1700	34	31	12	7	(1,212)	(5)	(47)	128	(1,052)	(1,130)	–	–
Interest on Arrear Debtor Accounts	1810	447	436	470	401	402	418	2,829	34,760	40,163	38,810	–	–
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	–	–	–	–	–	–	–	–	–	–	–	–
Other	1900	4,690	6	6	15	8	11	7	5,409	10,152	5,450	–	–
Total By Income Source	2000	13,572	7,290	6,561	5,848	16,567	1,459	16,221	209,308	276,826	249,402	–	–
2024/25 - totals only										–	–		
Debtors Age Analysis By Customer Group													
Organs of State	2200	2,076	1,838	2,425	1,142	162	148	1,357	33,700	42,849	36,509	–	–
Commercial	2300	6,535	2,012	1,433	1,244	13,645	130	2,892	27,609	55,501	45,521	–	–
Households	2400	4,692	3,300	2,556	3,314	2,556	1,044	11,039	141,891	170,390	159,843	–	–
Other	2500	269	140	147	147	204	136	933	6,108	8,085	7,529	–	–
Total By Customer Group	2600	13,572	7,290	6,561	5,848	16,567	1,459	16,221	209,308	276,826	249,402	–	–

Notes

Material increases in value of debtors' categories compared to previous month to be explained

Bad debts = amounts actually written off in the month

Total by Income Source must reconcile with Total by Customer Group

KZN291 Mandeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M06 December

Description	NT Code	Budget Year 2025/26									Prior year totals for chart (same period)
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	
R thousands											
Creditors Age Analysis By Customer Type											
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	-	-	-	-	-	-
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Medical Aid deductions	0950	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	-	-	-	-	-	-

Notes
Material increases in value of creditors' categories compared to previous month to be explained

KZN291 Mandeni - Supporting Table SC5 Monthly Budget Statement - investment portfolio - M06 December

Investments by maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
		Yrs/Months												
R thousands														
Municipality														
call 1-internal grant		7.2								-	840	62,588	70,000	7,500
Call account 2 -HOUSING		7.2								2,209	65	-	-	2,220
Call account 3-MIG		7.2								5,825	332	3,597	15,000	17,302
Call account 5-TMT		7.2								568	17	-	1	572
Call account 6-INEP		7.2								1	1	-	-	1
Call account 7-AR		7.2								1,520	83	-	-	1,528
Call account 8- Title Deed		7.2								1,761	61	-	-	1,770
Call account 9-Disaster Recovery		7.2								143	62	-	-	144
ABSA BANK		9.78								-	-	-	-	-
NEDBANK		7.87								-	1,117	-	-	-
ABSA BANK		7.92								100,000	3,927	-	-	100,000
FNB-MAIN BANK										30,000	151	-	-	30,000
											136	-	-	-
											-	-	-	161,035
										142,027	6,657	66,184	85,001	161,035
														-
Municipality sub-total										142,027	6,657	66,184	85,001	161,035
Entities														-
														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	2									142,027	6,657	66,184	85,001	161,035

References

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

KZN291 Mandeni - Supporting Table SC6 Monthly Budget Statement - transfers and grant receipts - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
RECEIPTS:	1,2									
Operating Transfers and Grants										
National Government:		273,445	250,223	–	81,400	188,660	124,610	486	0.4%	250,223
EPWP Incentive	–	3,784	1,714	–	–	1,200	714	486	68.0%	1,714
Finance Management	–	1,850	1,900	–	–	1,900	792			1,900
Integrated National Electrification Programme	–	7,200	–	–	–	–	–			–
Local Government Equitable Share	–	243,588	244,198	–	81,400	183,149	122,099			244,198
Municipal Infrastructure Grant	–	17,023	2,411	–	–	2,411	1,005			2,411
	–							–		
								–		
								–		
								–		
Other transfers and grants [insert description]								–		
Provincial Government:		(19,093)	4,933	–	4,825	4,825	2,055	2,770	134.7%	4,933
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant desc	–	(19,093)	4,933	–	4,825	4,825	2,055	2,770	134.7%	4,933
	4							–		
								–		
Other transfers and grants [insert description]								–		
District Municipality:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Operating Transfers and Grants	5	10,764	255,156	–	86,225	107,260	106,315	3,255	3.1%	255,156
Capital Transfers and Grants										
National Government:		132,244	45,817	–	10,000	35,589	19,090	16,499	86.4%	45,817
Municipal Infrastructure Grant (MIG)	–	128,668	45,817	–	10,000	35,589	19,090	16,499	86.4%	45,817
Integrated National Electrification Programme Grant	–	3,576	–	–	–	–	–			–
								–		
								–		
								–		
Other capital transfers [insert description]								–		
Provincial Government:		50,633	–	–	–	–	–	–		–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	50,633	–	–	–	–	–	–		–
								–		
District Municipality:		–	–	–	–	–	–	–		–
KwaZulu-Natal_DC 29 - Ilembe_Infrastructure_Specify (Add grant desc	–	–	–	–	–	–	–	–		–
								–		
Other grant providers:		–	–	–	–	–	–	–		–
[insert description]								–		
								–		
Total Capital Transfers and Grants	5	182,877	45,817	–	10,000	35,589	19,090	16,499	86.4%	45,817
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	193,642	300,973	–	96,225	142,849	125,405	19,754	15.8%	300,973

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Grant expenditure must be separately listed for each grant received
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred
- Total recurrent/capital grants and subsidies must reconcile to the 'Financial Performance' Statement

KZN291 Mandeni - Supporting Table SC7(1) Monthly Budget Statement - transfers and grant expenditure - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
EXPENDITURE										
Operating expenditure of Transfers and Grants										
National Government:		271,476	251,013	–	63,196	197,236	125,507	71,729	57.2%	128,519
Expanded Public Works Programme Integrated Grant	–	1,815	1,714	–	253	1,423	857	566	66.0%	1,714
Integrated National Electrification Programme Grant	–	1,850	–	–	–	–	–	–	–	–
Local Government Financial Management Grant	–	7,200	1,900	–	178	1,296	950	346	36.4%	1,900
Local Government Equitable Share	–	243,588	244,988	–	62,588	193,411	122,494	70,917	57.9%	122,494
Municipal Infrastructure Grant	–	17,023	2,411	–	178	1,106	1,206	(99)	-8.2%	2,411
Other transfers and grants [insert description]								–	–	–
Provincial Government:		4,282	4,933	–	345	2,192	2,467	(275)	-11.1%	4,933
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts								–	–	–
KwaZulu-Natal	–	4,282	4,933	–	345	2,192	2,467	(275)	-11.1%	4,933
Other transfers and grants [insert description]								–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]								–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]								–	–	–
Total operating expenditure of Transfers and Grants:		275,758	255,946	–	63,541	199,428	127,973	71,455	55.8%	133,452
Capital expenditure of Transfers and Grants										
National Government:		135,667	45,817	–	3,418	21,723	22,908	(1,185)	-5.2%	45,817
Integrated National Electrification Programme Grant	–	2,553	–	–	–	–	–	–	–	–
Municipal Disaster Recovery Grant	–	15,556	–	–	–	4,511	–	4,511	#DIV/0!	–
Municipal Infrastructure Grant	–	117,558	45,817	–	3,418	17,213	22,908	(5,696)	-24.9%	45,817
Other capital transfers [insert description]								–	–	–
Provincial Government:		44,303	–	–	–	–	–	–	–	–
KwaZulu-Natal	–	44,303	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	3,467	5,074	–	5,074	#DIV/0!	–
KwaZulu-Natal-DC 29 - Ilembe-Infrastructure	–	–	–	–	3,467	5,074	–	5,074	#DIV/0!	–
Other grant providers:		–	–	–	–	–	–	–	–	–
								–	–	–
Total capital expenditure of Transfers and Grants		179,970	45,817	–	6,886	26,797	22,908	3,889	17.0%	45,817
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		455,728	301,763	–	70,427	226,225	150,882	75,343	49.9%	179,269

References

KZ291 Mandeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M06 December

Summary of Employee and Councillor remuneration	Ref	2024/25				Budget Year 2025/26				YTD variance	YTD variance %	Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget					
R thousands		A	B	C								D
Councillors (Political Office Bearers plus Other)	1											
Basic Salaries and Wages		13,079	14,319	-	1,098	6,517	7,159	(643)	-9%			14,319
Pension and UIF Contributions		-	-	-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-	-	-			-
Motor Vehicle Allowance		452	702	-	39	237	351	(114)	-32%			702
Cellphone Allowance		1,493	1,754	-	126	746	877	(131)	-15%			1,754
Housing Allowances		126	269	-	11	63	134	(71)	-53%			269
Other benefits and allowances		-	-	-	-	-	-	-	-			-
Sub Total - Councillors	4	15,151	17,043	-	1,274	7,563	8,522	(959)	-11%			17,043
% increase			12.5%									12.5%
Senior Managers of the Municipality	3											
Basic Salaries and Wages		8,755	5,833	-	496	3,401	2,916	484	17%			5,833
Pension and UIF Contributions		-	11	-	-	-	5	(5)	-100%			11
Medical Aid Contributions		268	153	-	17	127	76	50	66%			153
Overtime		-	-	-	-	-	-	-	-			-
Performance Bonus		570	399	-	-	-	200	(200)	-100%			399
Motor Vehicle Allowance		716	909	-	60	338	454	(96)	-21%			909
Cellphone Allowance		342	281	-	29	171	141	30	22%			281
Housing Allowances		170	292	-	14	85	146	(61)	-42%			292
Other benefits and allowances		482	485	-	40	241	243	(2)	-1%			485
Payments in lieu of leave		-	-	-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-			-
Entertainment	2	5,617	3,923	-	-	-	1,961	(1,961)	-100%			3,923
Scarcity		-	-	-	-	-	-	-	-			-
Acting and post related allowance		-	-	-	-	-	-	-	-			-
In kind benefits		-	-	-	-	-	-	-	-			-
Sub Total - Senior Managers of Municipality	4	16,920	12,285	-	656	4,382	6,142	(1,760)	-29%			12,285
% increase			-27.4%									-27.4%
Other Municipal Staff												
Basic Salaries and Wages		96,503	105,238	-	8,918	52,606	52,619	(12)	0%			105,238
Pension and UIF Contributions		15,787	17,150	-	1,360	8,224	8,575	(351)	-4%			17,150
Medical Aid Contributions		7,748	7,271	-	675	4,129	3,635	494	14%			7,271
Overtime		4,129	3,191	-	266	1,923	1,596	327	21%			3,191
Performance Bonus		8,019	5,711	-	655	3,863	2,856	1,008	35%			5,711
Motor Vehicle Allowance		4,999	6,161	-	403	2,529	3,080	(551)	-18%			6,161
Cellphone Allowance		758	832	-	66	406	416	(10)	-2%			832
Housing Allowances		340	405	-	27	174	202	(29)	-14%			405
Other benefits and allowances		2,185	1,062	-	229	1,437	526	911	173%			1,062
Payments in lieu of leave		3,327	2,798	-	128	667	1,399	(732)	-52%			2,798
Long service awards		439	1,498	-	57	290	749	(460)	-61%			1,498
Post-retirement benefit obligations	2	(1,123)	4,310	-	-	-	2,155	(2,155)	-100%			4,310
Entertainment		-	-	-	-	-	-	-	-			-
Scarcity		-	-	-	-	-	-	-	-			-
Acting and post related allowance		-	-	-	-	-	-	-	-			-
In kind benefits		-	-	-	-	-	-	-	-			-
Sub Total - Other Municipal Staff	4	143,111	155,617	-	12,782	76,249	77,808	(1,560)	-2%			155,617
% increase			8.7%									8.7%
Total Parent Municipality		175,181	184,944	-	14,712	88,194	92,472	(4,278)	-5%			184,944
Unpaid salary, allowances & benefits in arrears:												
Board Members of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-			-
Pension and UIF Contributions		-	-	-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	-	-	-	-	-			-
Board Fees		-	-	-	-	-	-	-	-			-
Payments in lieu of leave		-	-	-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-			-
Entertainment		-	-	-	-	-	-	-	-			-
Scarcity		-	-	-	-	-	-	-	-			-
Acting and post related allowance		-	-	-	-	-	-	-	-			-
In kind benefits		-	-	-	-	-	-	-	-			-
Sub Total - Executive members Board	2	-	-	-	-	-	-	-	-			-
% increase	4											
Senior Managers of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-			-
Pension and UIF Contributions		-	-	-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	-	-	-	-	-			-
Payments in lieu of leave		-	-	-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-			-
Entertainment		-	-	-	-	-	-	-	-			-
Scarcity		-	-	-	-	-	-	-	-			-
Acting and post related allowance		-	-	-	-	-	-	-	-			-
In kind benefits		-	-	-	-	-	-	-	-			-
Sub Total - Senior Managers of Entities	4	-	-	-	-	-	-	-	-			-
% increase												
Other Staff of Entities												
Basic Salaries and Wages		-	-	-	-	-	-	-	-			-
Pension and UIF Contributions		-	-	-	-	-	-	-	-			-
Medical Aid Contributions		-	-	-	-	-	-	-	-			-
Overtime		-	-	-	-	-	-	-	-			-
Performance Bonus		-	-	-	-	-	-	-	-			-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-			-
Cellphone Allowance		-	-	-	-	-	-	-	-			-
Housing Allowances		-	-	-	-	-	-	-	-			-
Other benefits and allowances		-	-	-	-	-	-	-	-			-
Payments in lieu of leave		-	-	-	-	-	-	-	-			-
Long service awards		-	-	-	-	-	-	-	-			-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-			-
Entertainment		-	-	-	-	-	-	-	-			-
Scarcity		-	-	-	-	-	-	-	-			-
Acting and post related allowance		-	-	-	-	-	-	-	-			-
In kind benefits		-	-	-	-	-	-	-	-			-
Sub Total - Other Staff of Entities	4	-	-	-	-	-	-	-	-			-
% increase												
Total Municipal Entities		-	-	-	-	-	-	-	-			-
TOTAL SALARY, ALLOWANCES & BENEFITS		175,181	184,944	-	14,712	88,194	92,472	(4,278)	-5%			184,944
% increase	4		5.6%									5.6%
TOTAL MANAGERS AND STAFF		160,030	167,901	-	13,438	80,631	83,951	(3,320)	-4%			167,901

References

1. Include 'Loans and advances' where applicable if any reportable amounts until phased compliance with s164 of MFMA achieved
2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality
3. s57 of the Systems Act
4. BA, CA, DA

Column Definitions:

- A. Audited actual 2005/06 (audited financial statements). If audited amounts unavailable, unaudited amounts must be provided with a note stating these are unaudited
- B. The original budget approved by council for the 2006/07 budget year.
- C. The budget for 2006/07 budget year as adjusted by council resolution in terms of section 28 of the MFMA.
- D. An estimate of final actual amounts (pre audit - 2006/07 budget year) at the time of preparing the budget for the 2007/08 budget year. This may differ from C.

KZN291 Mandeni - Supporting Table SC9 Monthly Budget Statement - actuals and revised targets for cash receipts - M06 December

Description	Ref	Budget Year 2025/26												2025/26 Medium Term Revenue & 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Budget	Budget	Budget	Budget	Budget	Budget			
R thousands	1															
Cash Receipts By Source																
Property rates		8,491	13,946	10,824	11,207	6,850	6,840	-	-	-	-	-	(8,186)	49,972	67,899	69,596
Service charges - Electricity revenue		604	6,229	1,134	1,495	1,267	1,456	-	-	-	-	-	71,212	83,397	102,366	104,926
Service charges - Water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Mangement		491	508	641	451	292	471	-	-	-	-	-	12,204	15,057	17,698	18,140
Rental of facilities and equipment		48	48	57	59	42	48	-	-	-	-	-	501	803	908	931
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	25,000	25,000	-	-
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	10	5	42	6	2	-	-	-	-	-	1,296	1,367	1,430	1,465
Licences and permits		57	64	83	105	8	7	-	-	-	-	-	823	1,147	1,200	1,230
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		101,749	-	(6,555)	-	771	96,225	-	-	-	-	-	62,766	254,956	264,410	271,220
Other revenue		219	277	71	144	368	178	-	-	-	-	-	2,071	3,330	12,541	13,007
Cash Receipts by Source		111,665	21,083	6,260	13,503	9,604	105,228	-	-	-	-	-	142,186	435,030	468,452	480,516
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		14,848	-	(34,284)	416	-	3,015	-	-	-	-	-	62,022	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)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		126,512	21,083	(28,024)	13,920	9,604	108,243	-	-	-	-	-	204,208	481,046	513,082	527,102
Cash Payments by Type																
Employee related costs		(8,690)	(9,109)	(8,691)	(8,726)	(8,288)	(8,448)	-	-	-	-	-	216,923	164,971	171,975	176,425
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	17,043	17,043	17,981	18,431
Interest		-	-	-	-	-	-	-	-	-	-	-	3,050	3,050	3,187	3,267
Bulk purchases - Electricity		-	-	-	-	-	-	-	-	-	-	-	75,023	75,023	71,060	72,837
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	7,106	7,106	-	-
Contracted services		(612)	-	-	-	-	-	-	-	-	-	-	248,384	247,771	195,190	198,184
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(43,118)	(19,766)	(26,574)	(40,503)	(31,854)	(42,362)	(1,126)	-	-	-	-	274,105	68,801	55,629	56,994
Cash Payments by Type		(52,420)	(28,876)	(35,265)	(49,230)	(40,141)	(50,810)	(1,126)	-	-	-	-	841,634	583,766	515,023	526,137
Other Cash Flows/Payments by Type																
Capital assets		-	-	-	-	-	-	-	-	-	-	-	144,685	144,685	(95,509)	(95,776)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	(84)	(94)	(980)	-	-	-	-	-	-	-	1,159	-	-	-
Total Cash Payments by Type		(52,420)	(28,960)	(35,359)	(50,210)	(40,141)	(50,810)	(1,126)	-	-	-	-	987,477	728,452	419,514	430,361
NET INCREASE/(DECREASE) IN CASH HELD		74,092	(7,877)	(63,383)	(36,290)	(30,537)	57,433	(1,126)	-	-	-	-	(783,269)	(247,405)	93,568	96,741
Cash/cash equivalents at the month/year beginning:		-	74,092	66,215	2,832	(33,458)	(63,995)	(6,562)	(7,689)	(7,689)	(7,689)	(7,689)	(7,689)	-	(247,405)	(153,838)
Cash/cash equivalents at the month/year end:		74,092	66,215	2,832	(33,458)	(63,995)	(6,562)	(7,689)	(7,689)	(7,689)	(7,689)	(7,689)	(790,958)	(247,405)	(153,838)	(57,096)

References

1. Replace 'budget' heading with adjusted budget, or 'outcome' only for month/s complete
2. Total of monthly amounts must always agree to the approved or adjusted budget
3. Amend 'cash-at-beginning' when prior year actual known (as part of the adjustments budget)

KZN291 Mandeni - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2024/25	Budget Year 2025/26							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue										
Exchange Revenue										
Service charges - Electricity								-		
Service charges - Water								-		
Service charges - Waste Water Management								-		
Service charges - Waste management								-		
Sale of Goods and Rendering of Services								-		
Agency services								-		
Interest								-		
Interest earned from Receivables								-		
Interest earned from Current and Non Current Assets								-		
Dividends								-		
Rent on Land								-		
Rental from Fixed Assets								-		
Licence and permits								-		
Special rating levies								-		
Operational Revenue								-		
Non-Exchange Revenue								-		
Property rates										
Surcharges and Taxes										
Fines, penalties and forfeits								-		
Licences or permits										
Transfer and subsidies - Operational										
Interest										
Fuel Levy										
Operational Revenue										
Gains on disposal of Assets										
Other Gains										
Discontinued Operations										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-		-
Expenditure By Type										
Employee related costs								-		
Remuneration of councillors								-		
Bulk purchases - electricity								-		
Inventory consumed								-		
Debt impairment								-		
Depreciation and amortisation								-		
Interest								-		
Contracted services								-		
Transfers and subsidies								-		
Irrecoverable debts written off								-		
Operational costs								-		
Losses on disposal of Assets										
Other Losses										
Total Expenditure		-	-	-	-	-	-	-		-
Surplus/(Deficit)		-	-	-	-	-	-	-		-
Transfers and subsidies - capital (monetary allocations)								-		
Transfers and subsidies - capital (in-kind)								-		
Surplus/(Deficit) after capital transfers & contributions		-	-	-	-	-	-	-		-
Income Tax								-		
Surplus/(Deficit) after income tax		-	-	-	-	-	-	-		-

References

1. Votes (consolidated) are revenue sources and expenditure type

KZN291 Mandeni - NOT REQUIRED - municipality does not have entities or this is the parent municipality's budget - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Revenue	1	-	-	-	-	-	-	-		-
Expenditure By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Operating Expenditure	2	-	-	-	-	-	-	-		-
Surplus/ (Deficit) for the yr/period		-	-	-	-	-	-	-		-
Capital Expenditure By Municipal Entity										
Insert name of municipal entity								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
								-		
Total Capital Expenditure	3	-	-	-	-	-	-	-		-

- References
- 1. Must reconcile to the sum of all municipal entity monthly revenue reports
 - 2. Must reconcile to the sum of all municipal entity monthly expenditure reports
 - 3. YTD = Year to date; FAV - favourable variance or unfavourable variance
 - 4. Material variances to be explained
 - 5. Insert additional 'Adjustment' Budget column for each Adjustment made by an entity

KZN291 Mandeni - Supporting Table SC12 Monthly Budget Statement - capital expenditure trend - M06 December

Month	2024/25	Budget Year 2025/26							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	% spend of Original Budget
R thousands									
Monthly expenditure performance trend									
July	10,516	10,883	–	1,180	1,180	10,883	9,703	89.2%	1%
August	10,516	10,883	–	8,731	9,911	21,766	11,855	54.5%	8%
September	10,516	10,883	–	7,509	17,420	32,649	15,229	46.6%	13%
October	10,516	10,883	–	7,163	24,584	43,532	18,948	43.5%	19%
November	10,516	10,883	–	9,028	33,612	54,415	20,803	38.2%	26%
December	10,516	10,883	–	9,723	43,334	65,298	21,964	33.6%	33%
January	10,516	10,883	–	164	43,499	76,181	32,682	42.9%	33%
February	10,516	10,883	–	–		87,064	–		
March	10,516	10,883	–	–		97,947	–		
April	10,516	10,883	–	–		108,830	–		
May	10,516	10,883	–	–		119,713	–		
June	10,516	10,883	–	–		130,596	–		
Total Capital expenditure	126,192	130,596	–	43,499					

KZN291 Mandate - Supporting Table SC13a Monthly Budget Statement - capital expenditure on new assets by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26								
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast	
R thousands											
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure		11,621	7,982	--	1,212	2,488	3,791	1,324	34.8%	7,982	
Roads Infrastructure		7,996	4,913	--	1,212	2,010	2,467	386	19.7%	4,913	
Roads		7,776	1,870	--	1,212	1,779	906	(845)	-46.4%	1,870	
Road Structures		--	1,759	--	--	197	870	712	41.0%	1,759	
Road Furniture		220	1,384	--	--	134	682	918	79.3%	1,384	
Capital Spares		--	--	--	--	--	--	--	--	--	
Storm water Infrastructure		--	--	--	--	--	--	--	--	--	
Drainage Collection		--	--	--	--	--	--	--	--	--	
Storm water Conveyance		--	--	--	--	--	--	--	--	--	
Attenuation		--	--	--	--	--	--	--	--	--	
Electrical Infrastructure		1,525	870	--	--	--	435	435	100.0%	870	
Power Plants		--	--	--	--	--	--	--	--	--	
HV Substations		1,063	--	--	--	--	--	--	--	--	
HV Switching Station		263	--	--	--	--	--	--	--	--	
HV Transmission Conductors		--	425	--	--	--	217	217	100.0%	425	
MV Substations		--	--	--	--	--	--	--	--	--	
MV Switching Stations		--	--	--	--	--	--	--	--	--	
MV Networks		--	425	--	--	--	217	217	100.0%	425	
LV Networks		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Water Supply Infrastructure		--	--	--	--	--	--	--	--	--	
Dams and Weirs		--	--	--	--	--	--	--	--	--	
Boonholes		--	--	--	--	--	--	--	--	--	
Reservoirs		--	--	--	--	--	--	--	--	--	
Pump Stations		--	--	--	--	--	--	--	--	--	
Water Treatment Works		--	--	--	--	--	--	--	--	--	
Bulk Mains		--	--	--	--	--	--	--	--	--	
Distribution		--	--	--	--	--	--	--	--	--	
Distribution Points		--	--	--	--	--	--	--	--	--	
PIV Stations		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Sanitation Infrastructure		140	--	--	--	--	--	--	--	--	
Pump Station		--	--	--	--	--	--	--	--	--	
Refiltration		--	--	--	--	--	--	--	--	--	
Waste Water Treatment Works		--	--	--	--	--	--	--	--	--	
Outfall Sewers		--	--	--	--	--	--	--	--	--	
Toilet Facilities		140	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Solid Waste Infrastructure		1,560	1,626	--	--	307	813	416	51.1%	1,626	
Landfill Sites		--	--	--	--	--	--	--	--	--	
Waste Transfer Stations		--	756	--	--	307	379	(119)	-5.1%	756	
Waste Processing Facilities		--	--	--	--	--	--	--	--	--	
Waste Drop-off Points		1,560	870	--	--	--	425	425	100.0%	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		--	174	--	--	--	87	87	100.0%	174	
Sand Pumps		--	--	--	--	--	--	--	--	--	
Piers		--	--	--	--	--	--	--	--	--	
Roadabouts		--	--	--	--	--	--	--	--	--	
Promenades		--	--	--	--	--	--	--	--	--	
Capital Spares		--	174	--	--	--	87	87	100.0%	174	
Information and Communication Infrastructure		--	--	--	--	--	--	--	--	--	
Data Centres		--	--	--	--	--	--	--	--	--	
Cable Layers		--	--	--	--	--	--	--	--	--	
Distribution Layers		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Community Assets		11,597	12,369	--	1,864	6,523	6,189	(343)	-5.9%	12,369	
Community Facilities		4,665	9,063	--	784	5,053	4,527	(526)	-11.6%	9,063	
Halls		1,889	7,880	--	522	3,443	3,940	397	10.1%	7,880	
Centres		609	522	--	522	522	261	(261)	-100.0%	522	
Catchers		--	--	--	--	--	--	--	--	--	
Clinic/Care Centres		--	--	--	--	--	--	--	--	--	
Fire/Ambulance Stations		--	--	--	--	--	--	--	--	--	
Testing Stations		--	--	--	--	--	--	--	--	--	
Museums		--	--	--	--	--	--	--	--	--	
Galleries		--	--	--	--	--	--	--	--	--	
Theatres		--	435	--	--	--	217	217	100.0%	435	
Libraries		--	--	--	--	--	--	--	--	--	
Cemeteries/Crematoria		248	--	--	--	--	--	--	--	--	
Police		--	--	--	--	--	--	--	--	--	
Parks		--	--	--	--	--	--	--	--	--	
Public Open Space		--	--	--	--	--	--	--	--	--	
Nature Reserves		--	--	--	--	--	--	--	--	--	
Public Ablution Facilities		--	--	--	--	--	--	--	--	--	
Markets		--	--	--	--	--	--	--	--	--	
Shops		1,519	217	--	--	988	169	(866)	-859.3%	217	
Abattoirs		--	--	--	--	--	--	--	--	--	
Airports		--	--	--	--	--	--	--	--	--	
Taxi Ranks/Bus Terminals		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Sport and Recreation Facilities		6,842	3,307	--	260	1,410	1,653	163	11.1%	3,307	
Indoor Facilities		--	--	--	--	--	--	--	--	--	
Outdoor Facilities		6,842	3,307	--	260	1,410	1,653	163	11.1%	3,307	
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		10,839	435	--	--	--	217	217	100.0%	435	
Operational Buildings		10,839	435	--	--	--	217	217	100.0%	435	
Municipal Offices		10,438	435	--	--	--	217	217	100.0%	435	
Pay/Enquiry Points		--	--	--	--	--	--	--	--	--	
Building Plan Offices		--	--	--	--	--	--	--	--	--	
Workshops		--	--	--	--	--	--	--	--	--	
Yards		473	--	--	--	--	--	--	--	--	
Stores		--	--	--	--	--	--	--	--	--	
Laboratories		--	--	--	--	--	--	--	--	--	
Training Centres		--	--	--	--	--	--	--	--	--	
Manufacturing Plant		1,473	9,969	--	34	127	4,879	4,843	97.6%	9,969	
Depots		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Housing		--	--	--	--	--	--	--	--	--	
Staff Housing		--	--	--	--	--	--	--	--	--	
Social Housing		--	--	--	--	--	--	--	--	--	
Capital Spares		--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	
Biological or Cultivated Assets		--	--	--	--	--	--	--	--	--	
Intangible Assets		--	--	--	--	--	--	--	--	--	
Services		--	--	--	--	--	--	--	--	--	
Licence and Rights		--	--	--	--	--	--	--	--	--	
Water Rights		--	--	--	--	--	--	--	--	--	
Effluent Licences		--	--	--	--	--	--	--	--	--	
Solid Waste Licences		--	--	--	--	--	--	--	--	--	
Computer Software and Applications		--	--	--	--	--	--	--	--	--	
Local Settlement Software Applications		--	--	--	--	--	--	--	--	--	
Unspecified		--	--	--	--	--	--	--	--	--	
Computer Equipment		1,019	1,570	--	915	1,201	785	(416)	-33.0%	1,570	
Computer Equipment		1,019	1,570	--	915	1,201	785	(416)	-33.0%	1,570	
Furniture and Office Equipment		1,240	765	--	(4)	498	383	(116)	-30.1%	765	
Furniture and Office Equipment		1,240	765	--	(4)	498	383	(116)	-30.1%	765	
Machinery and Equipment		1,473	9,969	--	34	127	4,879	4,843	97.6%	9,969	
Machinery and Equipment		1,473	9,969	--	34	127	4,879	4,843	97.6%	9,969	
Transport Assets		14,647	--	--	--	--	--	--	--	--	
Transport Assets		14,647	--	--	--	--	--	--	--	--	
Land		--	--	--	--	--	--	--	--	--	
Land		--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	
Zoo's, Marine and Non-biological Animals		--	--	--	--	--	--	--	--	--	
Living resources		--	--	--	--	--	--	--	--	--	
Marine		--	--	--	--	--	--	--	--	--	
Planting and Protection		--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	
Inland		--	--	--	--	--	--	--	--	--	
Planting and Protection		--	--	--	--	--	--	--	--	--	
Zoological plants and animals		--	--	--	--	--	--	--	--	--	
Total Capital Expenditure on new assets	1	52,338	32,652	--	3,221	10,816	16,208	5,392	33.7%	32,652	

Notes:

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13c) must reconcile to total cap

KZN291 Mandeni - Supporting Table SC13b Monthly Budget Statement - capital expenditure on renewal of existing assets by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		28,744	4,439	–	(16)	4,170	5,416	1,247	23.0%	4,439
Roads Infrastructure		23,929	3,913	–	(16)	4,170	5,153	984	19.1%	3,913
Roads		23,929	3,913	–	(16)	4,170	5,153	984	19.1%	3,913
Road Structures		–	–	–	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4,436	–	–	–	–	–	–	–	–
Drainage Collection		4,436	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		380	526	–	–	–	263	263	100.0%	526
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		380	526	–	–	–	263	263	100.0%	526
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	847	4,348	-	-	-	2,174	2,174	100.0%	4,348
Community Facilities	847	4,348	-	-	-	2,174	2,174	100.0%	4,348
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	847	4,348	-	-	-	2,174	2,174	100.0%	4,348
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-

Machinery and Equipment	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-

Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	29,591	8,787	-	(16)	4,170	7,590	3,421	45.1%	8,787

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C:

check balance	-1	-	-	-	-	-	-	-	-	-
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KZN291 Mandeni - Supporting Table SC13c Monthly Budget Statement - expenditure on repairs and maintenance by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		13,925	16,237	–	1,869	8,440	8,118	(322)	-4.0%	16,237
Roads Infrastructure		8,864	8,426	–	1,491	5,569	4,213	(1,356)	-32.2%	8,426
Roads		8,569	7,948	–	1,491	5,569	3,974	(1,595)	-40.1%	7,948
Road Structures		269	304	–	–	–	152	152	100.0%	304
Road Furniture		26	174	–	–	–	87	87	100.0%	174
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		1,246	3,913	–	160	1,597	1,957	360	18.4%	3,913
Drainage Collection		1,246	3,913	–	160	1,597	1,957	360	18.4%	3,913
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		2,614	3,148	–	145	520	1,574	1,054	66.9%	3,148
Power Plants		40	130	–	–	3	65	62	95.0%	130
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		169	870	–	–	50	435	385	88.5%	870
MV Substations		(3)	61	–	–	51	30	(21)	-68.5%	61
MV Switching Stations		–	–	–	–	–	–	–	–	–
MV Networks		143	87	–	–	–	43	43	100.0%	87
LV Networks		949	1,130	–	4	33	565	532	94.1%	1,130
Capital Spares		1,317	870	–	140	382	435	52	12.1%	870
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		1,201	750	–	74	754	375	(379)	-101.1%	750
Data Centres		–	–	–	–	–	–	–	–	–

Core Layers	1,201	750	-	74	754	375	(379)	-101.1%	750
Distribution Layers	-	-	-	-	-	-	-		-
Capital Spares	-	-	-	-	-	-	-		-

Community Assets	1,914	2,885	-	491	1,302	1,442	141	9.8%	2,885
Community Facilities	66	363	-	63	312	182	(130)	-71.7%	363
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	46	213	-	-	46	107	61	57.0%	213
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	20	150	-	63	266	75	(191)	-254.4%	150
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,847	2,522	-	428	990	1,261	271	21.5%	2,522
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,847	2,522	-	428	990	1,261	271	21.5%	2,522
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	-	348	-	4	64	174	110	63.4%	348
Operational Buildings	-	348	-	4	64	174	110	63.4%	348
Municipal Offices	-	348	-	4	64	174	110	63.4%	348
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			-		-		-		-		-		-		-		-			-	
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Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		8,094	10,438	-	445	2,560	5,219	2,659	51.0%	10,438
Machinery and Equipment		8,094	10,438	-	445	2,560	5,219	2,659	51.0%	10,438
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	23,933	29,907	-	2,809	12,365	14,954	2,588	17.3%	29,907

KZN291 Mandeni - Supporting Table SC13d Monthly Budget Statement - depreciation by asset class - M06 December

Description	Ref	2024/25	Budget Year 2025/26							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		-	-	-	-	-	-	-		-
Roads Infrastructure		-	-	-	-	-	-	-		-
Roads		-	-	-	-	-	-	-		-
Road Structures		-	-	-	-	-	-	-		-
Road Furniture		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Storm water Infrastructure		-	-	-	-	-	-	-		-
Drainage Collection		-	-	-	-	-	-	-		-
Storm water Conveyance		-	-	-	-	-	-	-		-
Attenuation		-	-	-	-	-	-	-		-
Electrical Infrastructure		-	-	-	-	-	-	-		-
Power Plants		-	-	-	-	-	-	-		-
HV Substations		-	-	-	-	-	-	-		-
HV Switching Station		-	-	-	-	-	-	-		-
HV Transmission Conductors		-	-	-	-	-	-	-		-
MV Substations		-	-	-	-	-	-	-		-
MV Switching Stations		-	-	-	-	-	-	-		-
MV Networks		-	-	-	-	-	-	-		-
LV Networks		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Water Supply Infrastructure		-	-	-	-	-	-	-		-
Dams and Weirs		-	-	-	-	-	-	-		-
Boreholes		-	-	-	-	-	-	-		-
Reservoirs		-	-	-	-	-	-	-		-
Pump Stations		-	-	-	-	-	-	-		-
Water Treatment Works		-	-	-	-	-	-	-		-
Bulk Mains		-	-	-	-	-	-	-		-
Distribution		-	-	-	-	-	-	-		-
Distribution Points		-	-	-	-	-	-	-		-
PRV Stations		-	-	-	-	-	-	-		-
Capital Spares		-	-	-	-	-	-	-		-
Sanitation Infrastructure		-	-	-	-	-	-	-		-
Pump Station		-	-	-	-	-	-	-		-
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	-	-	-	-	-	-	-	-	-
Community Facilities	-	-	-	-	-	-	-	-	-
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-

Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Lead Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	-	-	-	-	-	-	-	-	-

KZN291 Mandeni - Supporting Table SC13e Monthly Budget Statement - capital expenditure on upgrading of existing assets by asset class - M06 December

Description		Ref	2024/25 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	Budget Year 2025/26				
							YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands											
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class											
Infrastructure			38,444	49,686	–	2,641	17,231	24,843	7,612	30.6%	49,686
Roads Infrastructure			38,444	46,560	–	2,641	17,231	23,280	6,049	26.0%	46,560
Roads			38,354	44,908	–	2,641	17,043	22,454	5,411	24.1%	44,908
Road Structures			–	–	–	–	–	–	–	–	–
Road Furniture			90	1,652	–	–	188	826	639	77.3%	1,652
Capital Spares			–	–	–	–	–	–	–	–	–
Storm water Infrastructure			–	–	–	–	–	–	–	–	–
Drainage Collection			–	–	–	–	–	–	–	–	–
Storm water Conveyance			–	–	–	–	–	–	–	–	–
Attenuation			–	–	–	–	–	–	–	–	–
Electrical Infrastructure			–	3,126	–	–	–	1,563	1,563	100.0%	3,126
Power Plants			–	–	–	–	–	–	–	–	–
HV Substations			–	2,174	–	–	–	1,087	1,087	100.0%	2,174
HV Switching Station			–	–	–	–	–	–	–	–	–
HV Transmission Conductors			–	–	–	–	–	–	–	–	–
MV Substations			–	–	–	–	–	–	–	–	–
MV Switching Stations			–	–	–	–	–	–	–	–	–
MV Networks			–	952	–	–	–	476	476	100.0%	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	-	6,318	-	56	56	3,159	3,103	98.2%	6,318
Community Facilities	-	2,609	-	56	56	1,304	1,248	95.7%	2,609
Halls	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	2,609	-	56	56	1,304	1,248	95.7%	2,609
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	3,709	-	-	-	1,854	1,854	100.0%	3,709
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	3,709	-	-	-	1,854	1,854	100.0%	3,709
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	4,385	33,153	-	3,820	10,994	16,577	5,582	33.7%	33,153
Operational Buildings	4,385	33,153	-	3,820	10,994	16,577	5,582	33.7%	33,153
Municipal Offices	946	29,130	-	3,820	10,994	14,565	3,571	24.5%	29,130
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	3,439	2,632	-	-	-	1,316	1,316	100.0%	2,632
Yards	-	1,391	-	-	-	696	696	100.0%	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	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1,436	-	-	-	67	-	(67)	#DIV/0!	-
Computer Equipment	1,436	-	-	-	67	-	(67)	#DIV/0!	-
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	44,265	89,157	-	6,517	28,348	44,578	16,230	36.4%	89,157

References

1. Total Capital Expenditure on new assets (SC13a) plus Total Capital Expenditure on renewal of existing assets (SC13b) plus Total Capital Expenditure on upgrading of existing assets (SC13e) must reconcile to total capital expenditure in Table C

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

Month	2024/25	Original Budget	Adjusted Budget	Monthly actual
Jul	10,516	10,883	-	1,180
Aug	10,516	10,883	-	8,731
Sep	10,516	10,883	-	7,509
Oct	10,516	10,883	-	7,163
Nov	10,516	10,883	-	9,028
Dec	10,516	10,883	-	9,723
Jan	10,516	10,883	-	164
Feb	10,516	10,883	-	-
Mar	10,516	10,883	-	-
Apr	10,516	10,883	-	-
May	10,516	10,883	-	-
Jun	10,516	10,883	-	-

Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target

Month	YearTD actual	YearTD budget
Jul	1,180	10,883
Aug	9,911	21,766
Sep	17,420	32,649
Oct	24,584	43,532
Nov	33,612	54,415
Dec	43,334	65,298
Jan	43,499	76,181
Feb	-	87,064
Mar	-	97,947
Apr	-	108,830
May	-	119,713
Jun	-	130,596

Chart C3 Aged Consumer Debtors Analysis

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Days	151-180 Days	181 Dys-1 Yr	Over 1Yr
Budget Year 2025/26	13,572	7,290	6,561	5,848	16,567	1,459	16,221	209,308
2024/25	-	-	-	-	-	-	-	-

Chart C1 2025/26 Capital Expenditure Monthly Trend: actual v target

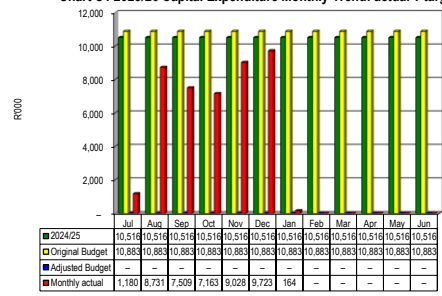


Chart C2 2025/26 Capital Expenditure: YTD actual v YTD target

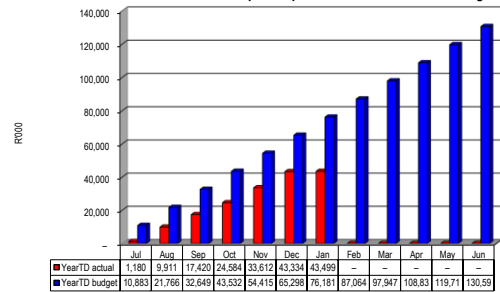


Chart C3 Aged Consumer Debtors Analysis

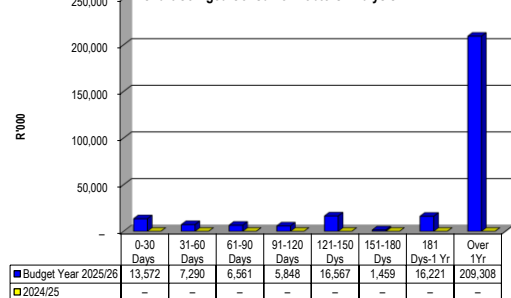


Chart C4 Consumer Debtors (total by Debtor Customer Category)

	2024/25	Budget Year 2025/26
Organs of State	41,563	42,849
Commercial	53,836	55,501
Households	165,278	170,390
Other	7,843	8,085

Chart C5 Aged Creditors Analysis

	Bulk Electricity	Bulk Water	PAYE deduction	VAT (output les	Pensions / Reti	Loan repaymer	Trade Creditors	Auditor Genera	Other
2024/25	-	-	-	-	-	-	-	-	-
Budget Year 2025/	-	-	-	-	-	-	-	-	-

Chart C4 Consumer Debtors (total by Debtor Customer Category)

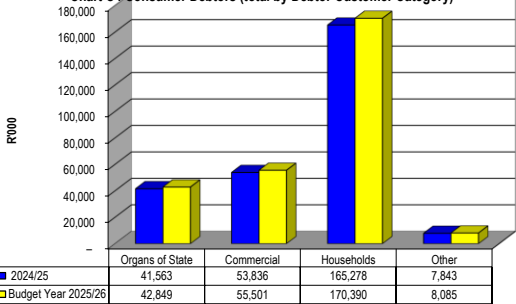


Chart C5 Aged Creditors Analysis

