

# Municipal annual budgets and MTREF & supporting tables

mSCOA Version 6.8

[Click for Instructions!](#)

[Accountability](#)

[Transparency](#)

[Information &  
service delivery](#)



**national treasury**

Department:  
National Treasury  
REPUBLIC OF SOUTH AFRICA

**Contact details:**

E| Kgomoiso Baloyi  
National Treasury  
N| Tel: (012) 315-5866  
Te Electronic submissions:  
E| LG Upload Portal

### Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2024/25

Does this municipality have Entities?

If YES: Identify type of report:

**LGDB Export**

**Name Votes & Sub-Votes**

#### Printing Instructions

##### Showing / Hiding Columns

##### Showing / Clearing Highlights

#### Important documents which provide essential assistance

[MFMA Budget Circulars](#)

[Click to view](#)

[MBRR Budget Formats Guide](#)

[Click to view](#)

[Dummy Budget Guide](#)

[Click to view](#)

[Funding Compliance Guide](#)

[Click to view](#)

[MFMA Return Forms](#)

[Click to view](#)

[SA13b](#)

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

11.6	[Name of sub-vote]	11.6 - [Name of sub-vote]
11.7	[Name of sub-vote]	11.7 - [Name of sub-vote]
11.8	[Name of sub-vote]	11.8 - [Name of sub-vote]
11.9	[Name of sub-vote]	11.9 - [Name of sub-vote]
11.10	[Name of sub-vote]	11.10 - [Name of sub-vote]
<b>Vote 12 Environmental Protection</b>		
12.1	[Name of sub-vote]	12.1 - [Name of sub-vote]
12.2	[Name of sub-vote]	12.2 - [Name of sub-vote]
12.3	[Name of sub-vote]	12.3 - [Name of sub-vote]
12.4	[Name of sub-vote]	12.4 - [Name of sub-vote]
12.5	[Name of sub-vote]	12.5 - [Name of sub-vote]
12.6	[Name of sub-vote]	12.6 - [Name of sub-vote]
12.7	[Name of sub-vote]	12.7 - [Name of sub-vote]
12.8	[Name of sub-vote]	12.8 - [Name of sub-vote]
12.9	[Name of sub-vote]	12.9 - [Name of sub-vote]
12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]
<b>Vote 13 [NAME OF VOTE 13]</b>		
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]	13.10 - [Name of sub-vote]
<b>Vote 14 [NAME OF VOTE 14]</b>		
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]	14.10 - [Name of sub-vote]
<b>Vote 15 [NAME OF VOTE 15]</b>		
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
Grade	
Province	KZN KWAZULU-NATAL
Web Address	
e-mail Address	

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

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	
City / Town	
Postal Code	
<b>Street address</b>	
Building	
Street No. & Name	
City / Town	
Postal Code	
<b>General Contacts</b>	
Telephone number	
Fax number	

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
<b>Official responsible for submitting financial information</b>		<b>Official responsible for submitting financial information</b>	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

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

KZN291 Mandeni - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousands</b>										
<b>Financial Performance</b>										
Property rates	35,167	33,913	50,660	59,329	59,329	59,329	47,958	62,237	65,099	69,094
Service charges	43,822	56,776	61,434	63,657	72,787	72,787	62,218	86,448	90,235	95,073
Investment revenue	7,470	10,694	20,010	10,500	23,500	23,500	23,258	28,000	28,840	29,705
Transfer and subsidies - Operational	210,180	220,162	223,107	241,975	242,152	242,152	240,638	253,163	252,337	246,760
Other own revenue	22,605	12,332	46,342	6,908	20,818	20,818	16,664	17,254	16,541	21,866
<b>Total Revenue (excluding capital transfers and contributions)</b>	<b>319,244</b>	<b>333,878</b>	<b>401,553</b>	<b>382,369</b>	<b>418,587</b>	<b>418,587</b>	<b>390,737</b>	<b>447,101</b>	<b>453,053</b>	<b>462,498</b>
Employee costs	109,396	107,713	116,754	141,420	141,420	141,420	114,759	152,543	153,638	154,713
Remuneration of councillors	13,528	13,798	14,325	15,460	15,460	15,460	13,351	16,388	16,879	17,217
Depreciation and amortisation	31,848	35,256	32,437	35,534	35,534	35,534	27,818	37,856	38,992	39,772
Interest	332	58	325	100	3,300	3,300	137	3,300	3,452	3,611
Inventory consumed and bulk purchases	30,955	37,998	49,664	51,014	55,322	55,322	47,131	62,984	64,652	67,518
Transfers and subsidies	1,557	-	-	-	-	-	-	-	-	-
Other expenditure	113,058	112,733	126,968	158,592	187,342	187,342	148,313	170,546	172,356	177,228
<b>Total Expenditure</b>	<b>300,674</b>	<b>307,556</b>	<b>340,473</b>	<b>402,121</b>	<b>438,379</b>	<b>438,379</b>	<b>351,509</b>	<b>443,616</b>	<b>449,970</b>	<b>460,058</b>
<b>Surplus/(Deficit)</b>	<b>18,570</b>	<b>26,321</b>	<b>61,080</b>	<b>(19,752)</b>	<b>(19,792)</b>	<b>(19,792)</b>	<b>39,227</b>	<b>3,484</b>	<b>3,083</b>	<b>2,440</b>
Transfers and subsidies - capital (monetary allocations)	41,465	45,099	45,387	48,381	60,292	60,292	40,996	39,760	40,840	44,178
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>	<b>17,990</b>	<b>30,411</b>	<b>73,316</b>	<b>143,945</b>	<b>139,784</b>	<b>139,784</b>	<b>474,809</b>	<b>127,600</b>	<b>34,609</b>	<b>15,000</b>
Transfers recognised - capital	10,726	5,762	12,628	55,598	52,428	52,428	226,492	34,702	-	-
Borrowing	-	-	0	-	-	-	3,881	-	-	-
Internally generated funds	7,264	24,649	60,688	88,347	87,356	87,356	244,436	92,898	34,609	15,000
<b>Total sources of capital funds</b>	<b>17,990</b>	<b>30,411</b>	<b>73,316</b>	<b>143,945</b>	<b>139,784</b>	<b>139,784</b>	<b>474,809</b>	<b>127,600</b>	<b>34,609</b>	<b>15,000</b>
<b>Financial position</b>										
Total current assets	166,713	229,089	288,947	177,849	307,425	307,425	297,860	240,614	304,699	329,133
Total non current assets	540,732	527,428	602,748	740,801	704,758	704,758	673,555	692,232	670,122	651,623
Total current liabilities	69,629	49,822	78,293	71,097	89,003	89,003	77,972	55,157	46,190	48,306
Total non current liabilities	14,400	12,080	12,467	22,597	20,393	20,393	12,467	22,993	23,455	23,223
Community wealth/Equity	619,154	689,335	795,733	820,377	938,015	938,015	470,551	849,938	900,047	903,961
<b>Cash flows</b>										
Net cash from (used) operating	327,197	703,717	1,148,837	(91,156)	(93,883)	(93,883)	1,298,317	46,034	44,949	44,938
Net cash from (used) investing	-	-	-	165,536	160,666	160,666	-	(146,740)	(39,800)	(17,250)
Net cash from (used) financing	-	-	-	-	-	-	-	0	6	4
<b>Cash/cash equivalents at the year end</b>	<b>327,197</b>	<b>703,717</b>	<b>1,148,837</b>	<b>74,381</b>	<b>66,784</b>	<b>66,784</b>	<b>1,298,317</b>	<b>82,718</b>	<b>87,874</b>	<b>115,566</b>
<b>Cash backing/surplus reconciliation</b>										
Cash and investments available	182,020	208,167	254,613	116,789	143,413	143,413	254,131	78,954	156,815	180,983
Application of cash and investments	108,374	97,814	122,035	29,275	90,218	90,218	122,185	(49,718)	(47,160)	(46,595)
<b>Balance - surplus (shortfall)</b>	<b>73,646</b>	<b>110,353</b>	<b>132,578</b>	<b>87,514</b>	<b>53,194</b>	<b>53,194</b>	<b>131,946</b>	<b>128,672</b>	<b>203,976</b>	<b>227,578</b>
<b>Asset management</b>										
Asset register summary (WDV)	540,732	527,428	602,748	740,801	704,758	704,758	692,232	692,232	670,122	651,623
Depreciation	29,402	31,726	30,063	35,534	35,534	35,534	37,856	37,856	38,992	39,772
Renewal and Upgrading of Existing Assets	234,880	260,270	321,620	85,356	81,194	81,194	75,573	29,348	-	-
Repairs and Maintenance	21,410	18,320	18,677	19,942	24,695	24,695	27,348	27,348	28,151	29,446
<b>Free services</b>										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	(7,415)	(14,140)	(5,126)	(25,185)	(25,185)	(25,185)	(28,380)	(29,685)	(15,704)	-
<b>Households below minimum service level</b>										
Water:	-	38	34	34	34	34	34	34	-	-
Sanitation/sewerage:	1	(7,414)	(6,724)	(12,147)	(12,147)	(12,147)	(14,026)	(14,671)	-	-
Energy:	1	(7,413)	(6,723)	(13,036)	(13,036)	(13,036)	(15,012)	(15,703)	-	-
Refuse:	-	9	9	9	9	9	9	9	-	-

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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>	1									
<b>Governance and administration</b>		261,760	263,585	319,605	305,464	319,314	319,314	340,236	344,018	343,192
Executive and council		45,336	-	-	7,806	7,806	7,806	8,038	8,356	8,700
Finance and administration		216,424	263,585	319,605	297,658	311,508	311,508	332,198	335,662	334,492
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		6,741	6,070	10,732	4,692	4,743	4,743	5,464	5,817	9,866
Community and social services		6,740	4,421	5,497	4,692	4,743	4,743	5,073	5,408	5,585
Sport and recreation		-	1,649	5,234	-	-	-	-	-	-
Public safety	1	-	-	-	-	-	-	391	409	4,281
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		45,983	48,723	46,274	54,327	67,281	67,281	45,527	45,720	49,360
Planning and development		44,903	46,731	44,726	49,857	47,398	47,398	41,542	43,451	46,986
Road transport		1,080	1,992	1,548	4,470	19,883	19,883	3,985	2,269	2,374
Environmental protection		-	-	-	-	-	-	-	-	-
<b>Trading services</b>		46,224	60,598	70,329	66,266	87,542	87,542	95,634	98,337	104,259
Energy sources		34,748	48,101	56,878	53,804	75,079	75,079	80,675	82,690	87,890
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		11,476	12,498	13,451	12,463	12,463	12,463	14,958	15,647	16,369
<b>Other</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>360,709</b>	<b>378,977</b>	<b>446,939</b>	<b>430,750</b>	<b>478,879</b>	<b>478,879</b>	<b>486,861</b>	<b>493,892</b>	<b>506,676</b>
<b>Expenditure - Functional</b>										
<b>Governance and administration</b>		158,908	149,816	168,536	201,988	252,151	252,151	207,123	208,975	209,853
Executive and council		38,779	43,153	54,325	62,711	64,591	64,591	66,001	69,140	71,919
Finance and administration		120,129	106,663	114,211	139,277	187,560	187,560	141,121	139,836	137,934
Internal audit		-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		30,269	34,617	34,639	42,477	42,341	42,341	42,761	43,973	46,271
Community and social services		19,635	22,685	26,279	31,792	31,347	31,347	30,811	31,707	33,069
Sport and recreation		10,596	11,517	8,335	9,442	9,792	9,792	10,030	10,258	11,102
Public safety		38	399	-	1,223	1,162	1,162	1,890	1,976	2,067
Housing		-	16	24	20	40	40	30	31	33
Health		-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		64,018	65,500	65,567	81,845	86,280	86,280	83,202	84,377	86,909
Planning and development		16,252	15,904	19,166	22,164	23,161	23,161	25,716	24,533	25,547
Road transport		44,542	46,432	43,242	55,750	59,187	59,187	53,423	55,594	56,917
Environmental protection		3,225	3,164	3,159	3,931	3,931	3,931	4,063	4,250	4,445
<b>Trading services</b>		47,513	57,799	71,791	75,761	98,107	98,107	109,070	111,557	115,911
Energy sources		36,875	47,695	60,265	55,216	76,369	76,369	76,143	76,813	81,119
Water management		-	-	-	-	-	-	-	-	-
Waste water management		853	-	2,487	2,948	2,948	2,948	2,802	2,886	2,944
Waste management		9,785	10,105	9,039	17,597	18,790	18,790	30,124	31,858	31,847
<b>Other</b>	4	-	-	-	50	-	-	876	457	473
<b>Total Expenditure - Functional</b>	3	<b>300,709</b>	<b>307,732</b>	<b>340,534</b>	<b>402,121</b>	<b>478,879</b>	<b>478,879</b>	<b>443,031</b>	<b>449,339</b>	<b>459,418</b>
<b>Surplus/(Deficit) for the year</b>		<b>60,000</b>	<b>71,244</b>	<b>106,406</b>	<b>28,629</b>	<b>-</b>	<b>-</b>	<b>43,830</b>	<b>44,553</b>	<b>47,258</b>

**References**

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



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

Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expe	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
<b>Revenue - Functional</b>	1								
<b>Municipal governance and administration</b>		261,760	263,585	319,605	305,464	319,314	319,314	340,236	344,018
Executive and council		45,336	--	--	7,806	7,806	7,806	8,038	8,356
Mayor and Council		45,336	--	--	7,806	7,806	7,806	8,038	8,356
Municipal Manager, Town Secretary and Chief Executive		--	--	--	--	--	--	--	--
Finance and administration		216,424	263,585	319,605	297,658	311,508	311,508	332,198	335,662
Administrative and Corporate Support		--	--	--	--	--	--	--	--
Asset Management		--	--	--	--	--	--	--	--
Finance		208,090	236,382	302,154	286,897	287,747	287,747	303,807	306,413
Fleet Management		--	--	--	--	--	--	--	--
Human Resources		--	--	--	--	--	--	--	--
Information Technology		--	--	--	--	--	--	--	--
Legal Services		--	--	--	--	--	--	--	--
Marketing, Customer Relations, Publicity and Media Co-		--	--	--	--	--	--	--	--
Property Services		757	16,283	(2,962)	--	--	--	--	--
Risk Management		--	--	--	--	--	--	--	--
Security Services		--	--	--	--	--	--	--	--
Supply Chain Management		107	225	403	261	261	261	391	409
Valuation Service		7,470	10,694	20,010	10,500	23,500	23,500	28,000	28,840
Internal audit		--	--	--	--	--	--	--	--
Governance Function		--	--	--	--	--	--	--	--
<b>Community and public safety</b>		6,741	6,070	10,732	4,692	4,743	4,743	5,464	5,817
Community and social services		6,740	4,421	5,497	4,692	4,743	4,743	5,073	5,408
Aged Care		--	--	--	--	--	--	--	--
Agricultural		--	--	--	--	--	--	--	--
Animal Care and Diseases		--	--	--	--	--	--	--	--
Cemeteries, Funeral Parlours and Crematoriums		--	--	0	--	--	--	--	--
Child Care Facilities		--	--	--	--	--	--	--	--
Community Halls and Facilities		101	150	248	192	242	242	374	391
Consumer Protection		--	--	--	--	--	--	--	--
Cultural Matters		--	--	--	--	--	--	--	--
Disaster Management		393	--	1,467	--	--	--	--	--
Education		--	--	--	--	--	--	--	--
Indigenous and Customary Law		--	--	--	--	--	--	--	--
Industrial Promotion		--	--	--	--	--	--	--	--
Language Policy		--	--	--	--	--	--	--	--
Libraries and Archives		6,247	4,271	3,782	4,500	4,500	4,500	4,699	5,017
Literacy Programmes		--	--	--	--	--	--	--	--
Media Services		--	--	--	--	--	--	--	--
Museums and Art Galleries		--	--	--	--	--	--	--	--
Population Development		--	--	--	--	--	--	--	--
Provincial Cultural Matters		--	--	--	--	--	--	--	--
Theatres		--	--	--	--	--	--	--	--
Zoo's		--	--	--	--	--	--	--	--
Sport and recreation		--	1,649	5,234	--	--	--	--	--
Beaches and Jetties		--	--	--	--	--	--	--	--
Casinos, Racing, Gambling, Wagering		--	--	--	--	--	--	--	--
Community Parks (including Nurseries)		--	--	--	--	--	--	--	--
Recreational Facilities		--	--	--	--	--	--	--	--
Sports Grounds and Stadiums		--	1,649	5,234	--	--	--	--	--
Public safety		1	--	--	--	--	--	391	409
Civil Defence		--	--	--	--	--	--	--	--
Cleansing		--	--	--	--	--	--	--	--
Control of Public Nuisances		--	--	--	--	--	--	--	--
Fencing and Fences		--	--	--	--	--	--	--	--
Fire Fighting and Protection		--	--	--	--	--	--	391	409
Licensing and Control of Animals		--	--	--	--	--	--	--	--
Police Forces, Traffic and Street Parking Control		1	--	--	--	--	--	--	--
Pounds		--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--
Housing		--	--	--	--	--	--	--	--
Informal Settlements		--	--	--	--	--	--	--	--
Health		--	--	--	--	--	--	--	--
Ambulance		--	--	--	--	--	--	--	--
Health Services		--	--	--	--	--	--	--	--
Laboratory Services		--	--	--	--	--	--	--	--
Food Control		--	--	--	--	--	--	--	--
Health Surveillance and Prevention of Communicable		--	--	--	--	--	--	--	--
Vector Control		--	--	--	--	--	--	--	--
Chemical Safety		--	--	--	--	--	--	--	--

<b>Economic and environmental services</b>	<b>45,983</b>	<b>48,723</b>	<b>46,274</b>	<b>54,327</b>	<b>67,281</b>	<b>67,281</b>	<b>45,527</b>	<b>45,720</b>
Planning and development	44,903	46,731	44,726	49,857	47,398	47,398	41,542	43,451
Billboards	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	1,000	-	-	-	-	-
Central City Improvement District	2,893	2,690	3,152	48	759	759	52	55
Development Facilitation	-	-	-	-	-	-	-	-
Economic Development/Planning	448	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and Project Management Unit	97	92	529	92	247	247	389	407
Provincial Planning	41,465	43,949	40,044	49,717	46,392	46,392	41,101	42,969
Support to Local Municipalities	-	-	-	-	-	-	-	-
Road transport	1,080	1,992	1,548	4,470	19,883	19,883	3,985	2,269
Public Transport	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,080	1,992	1,548	1,917	1,917	1,917	2,170	2,269
Roads	-	-	-	2,553	17,966	17,966	1,815	-
Taxi Ranks	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-
Trading services	46,224	60,598	70,329	66,266	87,542	87,542	95,634	96,337
Energy sources	34,748	48,101	56,878	53,804	75,079	75,079	80,675	82,690
Electricity	34,748	48,101	56,878	53,804	75,079	75,079	80,675	82,690
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-
Waste management	11,476	12,498	13,451	12,463	12,463	12,463	14,958	15,647
Recycling	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-
Solid Waste Removal	11,476	12,498	13,451	12,463	12,463	12,463	14,958	15,647
Street Cleaning	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	<b>360,709</b>	<b>378,977</b>	<b>446,939</b>	<b>430,750</b>	<b>478,879</b>	<b>478,879</b>	<b>486,861</b>	<b>493,892</b>

<b>Expenditure - Functional</b>	<b>158,908</b>	<b>149,816</b>	<b>168,536</b>	<b>201,988</b>	<b>252,151</b>	<b>252,151</b>	<b>207,123</b>	<b>208,975</b>
<b>Municipal governance and administration</b>								
Executive and council	38,779	43,153	54,325	62,711	64,591	64,591	66,001	69,140
Mayor and Council	20,830	22,981	31,774	36,315	38,548	38,548	41,659	43,364
Municipal Manager, Town Secretary and Chief Executive	17,950	20,172	22,551	26,396	26,043	26,043	24,342	25,776
Finance and administration	120,129	106,663	114,211	139,277	187,560	187,560	141,121	139,836
Administrative and Corporate Support	14,029	11,829	13,109	13,609	14,726	14,726	17,255	17,668
Asset Management	13,005	14,999	16,777	14,885	15,062	15,062	17,313	17,618
Finance	60,795	49,253	49,614	72,377	114,895	114,895	60,809	54,766
Fleet Management	13,608	16,311	16,880	18,195	20,173	20,173	21,867	22,844
Human Resources	4,542	4,153	5,360	6,317	7,321	7,321	7,721	8,530
Information Technology	13,006	9,887	10,610	11,360	13,719	13,719	14,586	16,581
Legal Services	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-Property Services	1,145	1,230	1,862	2,534	1,665	1,665	1,770	1,828
Risk Management	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-
<b>Community and public safety</b>	<b>30,269</b>	<b>34,617</b>	<b>34,639</b>	<b>42,477</b>	<b>42,341</b>	<b>42,341</b>	<b>42,761</b>	<b>43,973</b>
Community and social services	19,635	22,685	26,279	31,792	31,347	31,347	30,811	31,707
Aged Care	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-
Animal Care and Diseases	-	-	349	435	435	435	435	455
Cemeteries, Funeral Parlours and Crematoriums	238	362	330	500	400	400	550	575
Child Care Facilities	-	-	-	-	-	-	-	-
Community Halls and Facilities	13,114	13,605	15,952	20,478	20,638	20,638	22,423	22,945
Consumer Protection	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-
Disaster Management	4,009	4,119	4,201	5,173	4,799	4,799	2,237	2,340
Education	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-
Libraries and Archives	2,274	4,558	5,422	5,116	4,998	4,998	5,076	5,299
Literacy Programmes	-	41	26	90	77	77	90	94
Media Services	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-
<b>Sport and recreation</b>	<b>10,596</b>	<b>11,517</b>	<b>8,335</b>	<b>9,442</b>	<b>9,792</b>	<b>9,792</b>	<b>10,030</b>	<b>10,258</b>
Beaches and Jetties	-	19	-	414	414	414	165	173
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	6,126	5,489	4,687	5,423	4,976	4,976	5,101	5,098
Recreational Facilities	3,933	5,154	2,428	2,441	2,521	2,521	2,644	2,766
Sports Grounds and Stadiums	538	853	1,221	1,165	1,882	1,882	2,119	2,221
<b>Public safety</b>	<b>38</b>	<b>399</b>	<b>-</b>	<b>1,223</b>	<b>1,162</b>	<b>1,162</b>	<b>1,890</b>	<b>1,976</b>
Civil Defence	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	38	399	-	1,223	1,162	1,162	1,890	1,976
Pounds	-	-	-	-	-	-	-	-
<b>Housing</b>	<b>-</b>	<b>16</b>	<b>24</b>	<b>20</b>	<b>40</b>	<b>40</b>	<b>30</b>	<b>31</b>
Housing	-	16	24	20	40	40	30	31
Informal Settlements	-	-	-	-	-	-	-	-
<b>Health</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Ambulance	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-

	64,018	65,500	65,567	81,845	86,280	86,280	83,202	84,377	
<b>Economic and environmental services</b>	<b>16,252</b>	<b>15,904</b>	<b>19,166</b>	<b>22,164</b>	<b>23,161</b>	<b>23,161</b>	<b>25,716</b>	<b>24,533</b>	
Planning and development	–	–	–	–	–	–	–	–	
Billboards	–	–	–	–	–	–	–	–	
Corporate Wide Strategic Planning (IDPs, LEDs)	44	100	1,144	689	995	995	1,100	732	
Central City Improvement District	348	129	124	120	120	120	136	142	
Development Facilitation	9	12	14	4	4	4	7	7	
Economic Development/Planning	3,373	4,854	5,286	6,066	6,319	6,319	7,540	5,985	
Regional Planning and Development	1,209	167	825	180	180	180	444	464	
Town Planning, Building Regulations and Enforcement, and Project Management Unit	8,728	7,942	8,207	10,389	10,416	10,416	11,177	11,645	
Provincial Planning	2,540	2,700	3,566	4,715	5,127	5,127	5,312	5,557	
Support to Local Municipalities	–	–	–	–	–	–	–	–	
Road transport	44,542	46,432	43,242	55,750	59,187	59,187	53,423	55,594	
Public Transport	–	–	–	–	–	–	–	–	
Road and Traffic Regulation	10,537	9,690	8,827	12,921	13,021	13,021	13,594	14,219	
Roads	34,005	36,742	34,416	42,828	46,166	46,166	39,829	41,375	
Taxi Ranks	–	–	–	–	–	–	–	–	
Environmental protection	3,225	3,164	3,159	3,931	3,931	3,931	4,063	4,250	
Biodiversity and Landscape	3,225	3,164	3,159	3,931	3,931	3,931	4,063	4,250	
Coastal Protection	–	–	–	–	–	–	–	–	
Indigenous Forests	–	–	–	–	–	–	–	–	
Nature Conservation	–	–	–	–	–	–	–	–	
Pollution Control	–	–	–	–	–	–	–	–	
Soil Conservation	–	–	–	–	–	–	–	–	
Trading services	47,513	57,799	71,791	75,761	98,107	98,107	109,070	111,557	
Energy sources	36,875	47,695	60,265	55,216	76,369	76,369	76,143	76,813	
Electricity	36,875	47,695	60,265	55,216	76,369	76,369	76,143	76,813	
Street Lighting and Signal Systems	–	–	–	–	–	–	–	–	
Nonelectric Energy	–	–	–	–	–	–	–	–	
Water management	–	–	–	–	–	–	–	–	
Water Treatment	–	–	–	–	–	–	–	–	
Water Distribution	–	–	–	–	–	–	–	–	
Water Storage	–	–	–	–	–	–	–	–	
Waste water management	853	–	2,487	2,948	2,948	2,948	2,802	2,886	
Public Toilets	–	–	–	–	–	–	–	–	
Sewerage	–	–	–	–	–	–	–	–	
Storm Water Management	853	–	2,487	2,948	2,948	2,948	2,802	2,886	
Waste Water Treatment	–	–	–	–	–	–	–	–	
Waste management	9,785	10,105	9,039	17,597	18,790	18,790	30,124	31,858	
Recycling	–	–	–	–	–	–	–	–	
Solid Waste Disposal (Landfill Sites)	199	41	–	90	90	90	113	118	
Solid Waste Removal	9,586	10,063	9,039	17,507	18,700	18,700	30,011	31,739	
Street Cleaning	–	–	–	–	–	–	–	–	
Other	–	–	–	50	–	–	876	457	
Abattoirs	–	–	–	–	–	–	–	–	
Air Transport	–	–	–	–	–	–	–	–	
Forestry	–	–	–	–	–	–	–	–	
Licensing and Regulation	–	–	–	–	–	–	–	–	
Markets	–	–	–	–	–	–	–	–	
Tourism	–	–	–	50	–	–	876	457	
<b>Total Expenditure - Functional</b>	<b>3</b>	<b>300,709</b>	<b>307,732</b>	<b>340,534</b>	<b>402,121</b>	<b>478,879</b>	<b>478,879</b>	<b>443,031</b>	<b>449,339</b>
<b>Surplus(Deficit) for the year</b>	<b>60,000</b>	<b>71,244</b>	<b>106,406</b>	<b>28,629</b>	<b>–</b>	<b>–</b>	<b>43,830</b>	<b>44,553</b>	

**References:**

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

check oprev balance	41,464,841	45,099,144	45,386,501	48,381,150	60,292,250	60,292,250	96,124,353	46,791,805
check opexp balance	35,248	176,158	60,990	–	40,500,514	40,500,514	-585,685	-630,543



49,360
46,986
-
-
57
-
-
-
426
46,503
-
-
2,374
-
2,374
-
-
-
-
-
-
104,259
87,890
87,890
-
-
-
-
-
-
16,369
-
16,369
-
-
-
-
-
-
506,676



86,909
25,547
-
757
149
8
6,114
486
12,222
5,812
-
-
56,917
-
13,873
43,044
-
4,445
4,445
-
-
-
-
115,911
81,119
81,119
-
-
-
-
2,944
-
-
2,944
-
31,847
-
124
31,724
-
473
-
-
-
-
473
459,418
47,258

Assign associate share

53,623,137  
-640,086



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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>	1									
Vote 1 - Executive and council		45,336	–	–	7,806	7,806	7,806	8,038	8,356	8,700
Vote 2 - Finance and administration		216,424	263,585	319,605	297,658	311,508	311,508	332,198	335,662	334,492
Vote 3 - Internal audit		–	–	–	–	–	–	–	–	–
Vote 4 - Community and social services		6,740	4,421	5,497	4,692	4,743	4,743	5,464	5,817	9,866
Vote 5 - Sport and Recreation		–	1,649	5,234	–	–	–	–	–	–
Vote 6 - Public safety		1	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		44,903	46,731	44,726	49,857	47,398	47,398	41,542	43,451	46,986
Vote 9 - Road transport		1,080	1,992	1,548	4,470	19,883	19,883	3,985	2,269	2,374
Vote 10 - Energy sources		34,748	48,101	56,878	53,804	75,079	75,079	80,675	82,690	87,890
Vote 11 - Waste Management		11,476	12,498	13,451	12,463	12,463	12,463	14,958	15,647	16,369
Vote 12 - Environmental Protection		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Revenue by Vote</b>	2	<b>360,709</b>	<b>378,977</b>	<b>446,939</b>	<b>430,750</b>	<b>478,879</b>	<b>478,879</b>	<b>486,861</b>	<b>493,892</b>	<b>506,676</b>
<b>Expenditure by Vote to be appropriated</b>	1									
Vote 1 - Executive and council		38,779	43,153	54,325	62,711	64,591	64,591	66,001	69,140	71,919
Vote 2 - Finance and administration		120,129	106,663	114,211	139,277	187,560	187,560	141,121	139,836	137,934
Vote 3 - Internal audit		–	–	–	–	–	–	–	–	–
Vote 4 - Community and social services		19,635	22,685	26,279	31,792	31,347	31,347	30,811	31,707	33,069
Vote 5 - Sport and Recreation		10,596	11,517	8,335	9,442	9,792	9,792	10,030	10,258	11,102
Vote 6 - Public safety		38	399	–	1,223	1,162	1,162	1,890	1,976	2,067
Vote 7 - Housing		–	16	24	20	40	40	30	31	33
Vote 8 - Planning and Development		16,252	15,904	19,166	22,214	23,161	23,161	26,592	24,989	26,020
Vote 9 - Road transport		45,395	46,432	45,730	58,698	62,136	62,136	56,225	58,481	59,862
Vote 10 - Energy sources		36,875	47,695	60,265	55,216	76,369	76,369	76,143	76,813	81,119
Vote 11 - Waste Management		9,785	10,105	9,039	17,597	18,790	18,790	30,124	31,858	31,847
Vote 12 - Environmental Protection		3,225	3,164	3,159	3,931	3,931	3,931	4,063	4,250	4,445
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
<b>Total Expenditure by Vote</b>	2	<b>300,709</b>	<b>307,732</b>	<b>340,534</b>	<b>402,121</b>	<b>478,879</b>	<b>478,879</b>	<b>443,031</b>	<b>449,339</b>	<b>459,418</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>60,000</b>	<b>71,244</b>	<b>106,406</b>	<b>28,629</b>	<b>–</b>	<b>–</b>	<b>43,830</b>	<b>44,553</b>	<b>47,258</b>

References

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

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>	1									
<b>Vote 1 - Executive and council</b>		45,336	-	-	7,806	7,806	7,806	8,038	8,356	8,700
1.1 - Mayor and Council		45,336	-	-	7,806	7,806	7,806	8,038	8,356	8,700
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance and administration</b>		216,424	263,585	319,605	297,658	311,508	311,508	332,198	335,662	334,492
2.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Finance		208,090	236,382	302,154	286,897	287,747	287,747	303,807	306,413	304,358
2.4 - Fleet Management		-	-	-	-	-	-	-	-	-
2.5 - Human Resources		-	-	-	-	-	-	-	-	-
2.6 - Information Technology		-	-	-	-	-	-	-	-	-
2.7 - [Name of sub-vote]		757	16,283	(2,962)	-	-	-	-	-	-
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		107	225	403	261	261	261	391	409	428
2.10 - [Name of sub-vote]		7,470	10,694	20,010	10,500	23,500	23,500	28,000	28,840	29,705
<b>Vote 3 - Internal audit</b>		-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.3 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
3.4 - Community Halls and Facilities		-	-	-	-	-	-	-	-	-
3.5 - Libraries and Archives		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and social services</b>		6,740	4,421	5,497	4,692	4,743	4,743	5,464	5,817	9,866
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-	0	-	-	-	-	-	-
4.3 - Community Halls and Facilities		101	150	248	192	242	242	374	391	409
4.4 - Libraries and Archives		6,247	4,271	3,782	4,500	4,500	4,500	4,699	5,017	5,176
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	-	-	-	-	-	-	-	-
4.7 - Animal Care and Diseases		393	-	1,467	-	-	-	-	-	-
4.8 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	-	-	-	391	409	4,281
<b>Vote 5 - Sport and Recreation</b>		-	1,649	5,234	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
5.4 - Sports Grounds and Stadiums		-	1,649	5,234	-	-	-	-	-	-
5.5 - Beaches and Jetties		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Public safety</b>		1	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control		1	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>		-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning and Development</b>		44,903	46,731	44,726	49,857	47,398	47,398	41,542	43,451	46,986
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		-	-	1,000	-	-	-	-	-	-
8.2 - Economic Development/Planning		448	-	-	-	-	-	-	-	-
8.3 - Town Planning, Building Regulations and Enforcement		41,465	43,949	40,044	49,717	46,392	46,392	41,101	42,989	46,503
8.4 - Town Planning, Building Regulations and Enforcement		97	92	529	92	247	247	389	407	426
8.5 - Regional Planning and Development		-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation		-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District		2,893	2,690	3,152	48	759	759	52	55	57
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
8.9 - Tourism		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
8.10 - Billboards		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road transport</b>		<b>1,080</b>	<b>1,992</b>	<b>1,548</b>	<b>4,470</b>	<b>19,883</b>	<b>19,883</b>	<b>3,985</b>	<b>2,269</b>	<b>2,374</b>
9.1 - Roads		-	-	-	2,553	17,966	17,966	1,815	-	-
9.2 - Storm Water Management		1,080	1,992	1,548	1,917	1,917	1,917	2,170	2,269	2,374
9.3 - Storm Water Management		-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Energy sources</b>		<b>34,748</b>	<b>48,101</b>	<b>56,878</b>	<b>53,804</b>	<b>75,079</b>	<b>75,079</b>	<b>80,675</b>	<b>82,690</b>	<b>87,890</b>
10.1 - [Name of sub-vote]		34,748	48,101	56,878	53,804	75,079	75,079	80,675	82,690	87,890
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Waste Management</b>		<b>11,476</b>	<b>12,498</b>	<b>13,451</b>	<b>12,463</b>	<b>12,463</b>	<b>12,463</b>	<b>14,958</b>	<b>15,647</b>	<b>16,369</b>
11.1 - Solid Waste Removal		11,476	12,498	13,451	12,463	12,463	12,463	14,958	15,647	16,369
11.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 12 - Environmental Protection</b>		-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>	2	<b>360,709</b>	<b>378,977</b>	<b>446,939</b>	<b>430,750</b>	<b>478,879</b>	<b>478,879</b>	<b>486,861</b>	<b>493,892</b>	<b>506,676</b>

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Expenditure by Vote</b>										
<b>Vote 1 - Executive and council</b>	1	38,779	43,153	54,325	62,711	64,591	64,591	66,001	69,140	71,919
1.1 - Mayor and Council		20,830	22,981	31,774	36,315	38,548	38,548	41,659	43,364	44,925
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		17,950	20,172	22,551	26,396	26,043	26,043	24,342	25,776	26,994
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 2 - Finance and administration</b>		120,129	106,663	114,211	139,277	187,560	187,560	141,121	139,836	137,934
2.1 - Administrative and Corporate Support		14,029	11,829	13,109	13,609	14,726	14,726	17,255	17,668	18,592
2.2 - Asset Management		13,005	14,999	16,777	14,885	15,062	15,062	17,313	17,618	15,223
2.3 - Finance		60,795	48,253	49,614	72,377	114,895	114,895	60,609	54,766	51,916
2.4 - Fleet Management		13,608	16,311	16,880	18,195	20,173	20,173	21,867	22,844	23,848
2.5 - Human Resources		4,542	4,153	5,360	6,317	7,321	7,321	7,721	8,530	8,923
2.6 - Information Technology		13,006	9,887	10,610	11,360	13,719	13,719	14,586	16,581	17,559
2.7 - [Name of sub-vote]		1,145	1,230	1,862	2,534	1,665	1,665	1,770	1,828	1,873
2.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
2.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 3 - Internal audit</b>		-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.3 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-
3.4 - Community Halls and Facilities		-	-	-	-	-	-	-	-	-
3.5 - Libraries and Archives		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 4 - Community and social services</b>		19,635	22,685	26,279	31,792	31,347	31,347	30,811	31,707	33,069
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		238	362	330	500	400	400	550	575	602
4.3 - Community Halls and Facilities		13,114	13,605	15,952	20,478	20,638	20,638	22,423	22,945	23,909
4.4 - Libraries and Archives		2,274	4,558	5,422	5,116	4,998	4,998	5,076	5,299	5,537
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	41	26	90	77	77	90	94	98
4.7 - Animal Care and Diseases		4,009	4,119	4,201	5,173	4,799	4,799	2,237	2,340	2,447
4.8 - Animal Care and Diseases		-	-	349	435	435	435	435	455	476
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-
<b>Vote 5 - Sport and Recreation</b>		10,596	11,517	8,335	9,442	9,792	9,792	10,030	10,258	11,102
5.1 - Community Parks (including Nurseries)		6,126	5,489	4,687	5,423	4,976	4,976	5,101	5,098	5,700
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		3,933	5,154	2,428	2,441	2,521	2,521	2,644	2,766	2,893
5.4 - Sports Grounds and Stadiums		538	853	1,221	1,165	1,882	1,882	2,119	2,221	2,328
5.5 - Beaches and Jetties		-	19	-	414	414	414	165	173	181
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 6 - Public safety</b>		38	399	-	1,223	1,162	1,162	1,890	1,976	2,067
6.1 - Police Forces, Traffic and Street Parking Control		38	399	-	1,223	1,162	1,162	1,890	1,976	2,067
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 7 - Housing</b>		-	16	24	20	40	40	30	31	33
7.1 - Housing		-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements		-	16	24	20	40	40	30	31	33
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 8 - Planning and Development</b>		16,252	15,904	19,166	22,214	23,161	23,161	26,592	24,989	26,200
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		44	100	1,144	689	995	995	1,100	732	757
8.2 - Economic Development/Planning		3,373	4,854	5,286	6,066	6,319	6,319	7,540	5,985	6,114
8.3 - Town Planning, Building Regulations and Enforcement		2,540	2,700	3,566	4,715	5,127	5,127	5,312	5,557	5,812
8.4 - Town Planning, Building Regulations and Enforcement		8,728	7,942	8,207	10,389	10,416	10,416	11,177	11,645	12,222
8.5 - Regional Planning and Development		1,209	167	825	180	180	180	444	464	486
8.6 - Development Facilitation		9	12	14	4	4	4	7	7	8
8.7 - Central City Improvement District		348	129	124	120	120	120	136	142	149
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
8.9 - Tourism		-	-	-	50	-	-	876	457	473
8.10 - Billboards		-	-	-	-	-	-	-	-	-
<b>Vote 9 - Road transport</b>		<b>45,395</b>	<b>46,432</b>	<b>45,730</b>	<b>58,698</b>	<b>62,136</b>	<b>62,136</b>	<b>56,225</b>	<b>58,481</b>	<b>59,862</b>
9.1 - Roads		34,005	36,742	34,416	42,828	46,166	46,166	39,829	41,375	43,044
9.2 - Storm Water Management		10,537	9,690	8,827	12,921	13,021	13,021	13,594	14,219	13,873
9.3 - Storm Water Management		853	-	2,487	2,948	2,948	2,948	2,802	2,886	2,944
9.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 10 - Energy sources</b>		<b>36,875</b>	<b>47,695</b>	<b>60,265</b>	<b>55,216</b>	<b>76,369</b>	<b>76,369</b>	<b>76,143</b>	<b>76,813</b>	<b>81,119</b>
10.1 - [Name of sub-vote]		36,875	47,695	60,265	55,216	76,369	76,369	76,143	76,813	81,119
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 11 - Waste Management</b>		<b>9,785</b>	<b>10,105</b>	<b>9,039</b>	<b>17,597</b>	<b>18,790</b>	<b>18,790</b>	<b>30,124</b>	<b>31,858</b>	<b>31,847</b>
11.1 - Solid Waste Removal		9,586	10,063	9,039	17,507	18,700	18,700	30,011	31,739	31,724
11.2 - Solid Waste Disposal (Landfill Sites)		199	41	-	90	90	90	113	118	124
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 12 - Environmental Protection</b>		<b>3,225</b>	<b>3,164</b>	<b>3,159</b>	<b>3,931</b>	<b>3,931</b>	<b>3,931</b>	<b>4,063</b>	<b>4,250</b>	<b>4,445</b>
12.1 - [Name of sub-vote]		3,225	3,164	3,159	3,931	3,931	3,931	4,063	4,250	4,445
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 13 - [NAME OF VOTE 13]</b>		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 14 - [NAME OF VOTE 14]</b>		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b>		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	<b>300,709</b>	<b>307,732</b>	<b>340,534</b>	<b>402,121</b>	<b>478,879</b>	<b>478,879</b>	<b>443,031</b>	<b>449,339</b>	<b>459,418</b>
<b>Surplus/(Deficit) for the year</b>	2	<b>60,000</b>	<b>71,244</b>	<b>106,406</b>	<b>28,629</b>	<b>-</b>	<b>-</b>	<b>43,830</b>	<b>44,553</b>	<b>47,258</b>

References

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

KZN291 Mandeni - Table A4 Budgeted Financial Performance (revenue and expenditure)										
Description	Re	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
<b>Revenue</b>										
<b>Exchange Revenue</b>										
Service charges - Electricity	2	34,672	45,958	49,864	52,613	61,743	51,941	72,341	75,479	79,636
Service charges - Water	2	-	-	-	-	-	-	-	-	-
Service charges - Waste Water	2	-	-	-	-	-	-	-	-	-
Service charges - Waste Manag	2	9,150	10,818	11,570	11,044	11,044	10,277	14,106	14,756	15,436
Sale of Goods and Rendering of		631	2,586	7,854	618	12,862	9,688	9,474	8,405	13,354
Agency services		-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-
Interest earned from Receivable		805	1,059	1,229	918	918	678	963	1,007	1,053
Interest earned from Current and		7,470	10,694	20,010	10,500	23,500	23,258	28,000	28,840	29,705
Dividends		-	-	-	-	-	-	-	-	-
Rent on Land		232	175	106	-	-	-	-	-	-
Rental from Fixed Assets		101	150	248	192	242	263	374	391	409
Licence and permits		22	9	22	-	-	15	-	-	-
Operational Revenue		515	465	2,548	396	2,012	1,928	1,200	1,254	1,313
<b>Non-Exchange Revenue</b>										
Property rates	2	35,167	33,913	50,660	59,329	59,329	47,958	62,237	65,099	69,094
Surcharges and Taxes		-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		281	1,202	1,002	1,210	1,210	257	1,310	1,371	1,434
Licences or permits		778	782	525	737	737	903	957	1,001	1,047
Transfer and subsidies - Operati		210,180	220,162	223,107	241,975	242,152	240,638	253,163	252,337	246,760
Interest		3,279	2,329	2,628	2,837	2,837	2,932	2,976	3,113	3,256
Fuel Levy		-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-
Other Gains		15,961	3,577	30,181	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capita</b>		<b>319,244</b>	<b>333,878</b>	<b>401,553</b>	<b>382,369</b>	<b>418,587</b>	<b>390,737</b>	<b>447,101</b>	<b>453,053</b>	<b>462,498</b>
<b>Expenditure</b>										
Employee related costs	2	109,396	107,713	116,754	141,420	141,420	114,759	152,543	153,638	154,713
Remuneration of councillors		13,528	13,798	14,325	15,460	15,460	13,351	16,388	16,879	17,217
Bulk purchases - electricity	2	28,816	36,575	45,293	43,603	51,864	43,671	57,866	59,164	61,931
Inventory consumed	8	2,139	1,424	4,371	7,411	3,458	3,460	5,118	5,489	5,587
Debt impairment	3	-	-	-	37,303	37,303	18,652	30,261	30,463	30,416
Depreciation and amortisation		31,848	35,256	32,437	35,534	35,534	27,818	37,856	38,992	39,772
Interest		332	58	325	100	3,300	137	3,300	3,452	3,611
Contracted services		47,869	52,049	62,194	64,092	84,884	70,418	79,270	77,357	79,136
Transfers and subsidies		1,557	-	-	-	-	-	-	-	-
Irrecoverable debts written off		34,245	20,430	15,022	7,500	7,500	3,750	6,261	6,323	6,387
Operational costs		29,408	39,346	43,611	48,198	56,155	55,312	54,755	58,212	61,289
Losses on disposal of Assets		1,501	732	6,080	1,500	1,500	-	-	-	-
Other Losses		35	176	61	-	-	182	-	-	-
<b>Total Expenditure</b>		<b>300,674</b>	<b>307,556</b>	<b>340,473</b>	<b>402,121</b>	<b>438,379</b>	<b>351,509</b>	<b>443,616</b>	<b>449,970</b>	<b>460,058</b>
<b>Surplus/(Deficit)</b>		<b>18,570</b>	<b>26,321</b>	<b>61,080</b>	<b>(19,752)</b>	<b>(19,792)</b>	<b>39,227</b>	<b>3,484</b>	<b>3,083</b>	<b>2,440</b>
Transfers and subsidies -	6	41,465	45,099	45,387	48,381	60,292	40,996	39,760	40,840	44,178
Transfers and subsidies -	6	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Income Tax		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income</b>		<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Share of Surplus/Deficit attributable		-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Share of Surplus/Deficit attributa	7	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary tra		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>1</b>	<b>60,035</b>	<b>71,421</b>	<b>106,467</b>	<b>28,629</b>	<b>40,501</b>	<b>80,223</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure - Vote</b>											
<b>Multi-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	7	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>	2										
Vote 1 - Executive and council		(698)	(826)	-	1,843	1,878	1,878	-	5,870	20,000	15,000
Vote 2 - Finance and administration		10,259	13,868	34,353	21,225	17,330	17,330	117,364	8,557	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		(467)	9,674	21,438	2,304	1,765	1,765	111,352	4,457	-	-
Vote 5 - Sport and Recreation		4,238	4,074	(4,264)	15,205	14,084	14,084	4,350	10,127	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	939	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		3,899	(533)	11,028	16,435	18,565	18,565	16,032	12,191	10,870	-
Vote 9 - Road transport		676	(1,174)	4,857	79,374	78,546	78,546	95,295	79,535	3,739	-
Vote 10 - Energy sources		83	5,328	5,903	2,957	3,710	3,710	31,790	3,752	-	-
Vote 11 - Waste Management		-	-	-	4,602	3,906	3,906	-	2,174	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		17,990	30,411	73,316	143,945	139,784	139,784	376,184	127,600	34,609	15,000
<b>Total Capital Expenditure - Vote</b>		17,990	30,411	73,316	143,945	139,784	139,784	376,184	127,600	34,609	15,000
<b>Capital Expenditure - Functional</b>											
<b>Governance and administration</b>		9,560	13,041	34,353	23,069	19,208	19,208	130,465	14,426	20,000	15,000
Executive and council		(698)	(826)	-	1,843	1,878	1,878	284	5,870	20,000	15,000
Finance and administration		10,259	13,868	34,353	21,225	17,330	17,330	130,182	8,557	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		3,772	13,748	17,174	17,509	15,850	15,850	121,680	15,522	-	-
Community and social services		(467)	9,674	21,438	2,304	1,765	1,765	112,842	4,457	-	-
Sport and recreation		4,238	4,074	(4,264)	15,205	14,084	14,084	8,838	10,127	-	-
Public safety		-	-	-	-	-	-	-	939	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		4,575	(1,706)	15,885	95,809	97,111	97,111	184,175	91,726	14,609	-
Planning and development		3,899	(533)	11,028	16,435	18,565	18,565	28,427	12,191	10,870	-
Road transport		676	(1,174)	4,857	79,374	78,546	78,546	155,748	79,535	3,739	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		83	5,328	5,903	7,558	7,615	7,615	38,489	5,926	-	-
Energy sources		83	5,328	5,903	2,957	3,710	3,710	33,535	3,752	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	4,602	3,906	3,906	4,954	2,174	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	17,990	30,411	73,316	143,945	139,784	139,784	474,809	127,600	34,609	15,000
<b>Funded by:</b>											
National Government		10,957	5,762	12,628	55,119	51,837	51,837	225,872	33,963	-	-
Provincial Government		(231)	-	-	478	591	591	620	739	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	10,726	5,762	12,628	55,598	52,428	52,428	226,492	34,702	-	-
<b>Borrowing</b>	6	-	-	0	-	-	-	3,881	-	-	-
<b>Internally generated funds</b>		7,264	24,649	60,688	88,347	87,356	87,356	244,436	92,898	34,609	15,000
<b>Total Capital Funding</b>	7	17,990	30,411	73,316	143,945	139,784	139,784	474,809	127,600	34,609	15,000

**References**

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

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

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1										
<b>Capital expenditure - Municipal Vote</b>											
<b>Multi-year expenditure appropriation</b>	2										
<b>Vote 1 - Executive and council</b>		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council											
1.2 - Municipal Manager, Town Secretary and Chief Executive											
1.3 - [Name of sub-vote]											
1.4 - [Name of sub-vote]											
1.5 - [Name of sub-vote]											
1.6 - [Name of sub-vote]											
1.7 - [Name of sub-vote]											
1.8 - [Name of sub-vote]											
1.9 - [Name of sub-vote]											
1.10 - [Name of sub-vote]											
<b>Vote 2 - Finance and administration</b>		-	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support											
2.2 - Asset Management											
2.3 - Finance											
2.4 - Fleet Management											
2.5 - Human Resources											
2.6 - Information Technology											
2.7 - [Name of sub-vote]											
2.8 - [Name of sub-vote]											
2.9 - [Name of sub-vote]											
2.10 - [Name of sub-vote]											
<b>Vote 3 - Internal audit</b>		-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]											
3.2 - [Name of sub-vote]											
3.3 - Cemeteries, Funeral Parlours and Crematoriums											
3.4 - Community Halls and Facilities											
3.5 - Libraries and Archives											
3.6 - [Name of sub-vote]											
3.7 - [Name of sub-vote]											
3.8 - [Name of sub-vote]											
3.9 - [Name of sub-vote]											
3.10 - [Name of sub-vote]											
<b>Vote 4 - Community and social services</b>		-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]											
4.2 - Cemeteries, Funeral Parlours and Crematoriums											
4.3 - Community Halls and Facilities											
4.4 - Libraries and Archives											
4.5 - [Name of sub-vote]											
4.6 - Literacy Programmes											
4.7 - Animal Care and Diseases											
4.8 - Animal Care and Diseases											
4.9 - Child Care Facilities											
4.10 - Fire Fighting and Protection											
<b>Vote 5 - Sport and Recreation</b>		-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)											
5.2 - [Name of sub-vote]											
5.3 - Recreational Facilities											
5.4 - Sports Grounds and Stadiums											
5.5 - Beaches and Jetties											
5.6 - [Name of sub-vote]											
5.7 - [Name of sub-vote]											
5.8 - [Name of sub-vote]											
5.9 - [Name of sub-vote]											
5.10 - [Name of sub-vote]											
<b>Vote 6 - Public safety</b>		-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control											
6.2 - [Name of sub-vote]											
6.3 - Civil Defence											
6.4 - [Name of sub-vote]											
6.5 - [Name of sub-vote]											
6.6 - [Name of sub-vote]											
6.7 - [Name of sub-vote]											
6.8 - [Name of sub-vote]											
6.9 - [Name of sub-vote]											
6.10 - [Name of sub-vote]											
<b>Vote 7 - Housing</b>		-	-	-	-	-	-	-	-	-	-
7.1 - Housing											
7.2 - Informal Settlements											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											



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

Capital expenditure - Municipal Vote										
Single-year expenditure appropriation										
2										
Vote 1 - Executive and council	(698)	(826)	-	1,843	1,878	1,878	-	5,870	20,000	15,000
1.1 - Mayor and Council	(698)	(826)	-	104	139	139	-	1,522	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer	-	-	-	1,739	1,739	1,739	-	4,348	20,000	15,000
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	10,259	13,868	34,353	21,225	17,330	17,330	117,364	8,557	-	-
2.1 - Administrative and Corporate Support	-	-	-	957	957	957	-	522	-	-
2.2 - Asset Management	8,453	13,868	21,490	-	-	-	84,294	-	-	-
2.3 - Finance	-	-	-	7,478	7,470	7,470	-	1,913	-	-
2.4 - Fleet Management	316	-	770	12,530	8,182	8,182	1,086	4,913	-	-
2.5 - Human Resources	-	-	-	-	-	-	-	-	-	-
2.6 - Information Technology	-	-	-	261	722	722	-	1,087	-	-
2.7 - [Name of sub-vote]	1,490	-	12,093	-	-	-	31,983	-	-	-
2.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
2.9 - [Name of sub-vote]	-	-	-	-	-	-	-	122	-	-
2.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit	-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.3 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
3.4 - Community Halls and Facilities	-	-	-	-	-	-	-	-	-	-
3.5 - Libraries and Archives	-	-	-	-	-	-	-	-	-	-
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	(467)	9,674	21,438	2,304	1,765	1,765	111,352	4,457	-	-
4.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities	(1,005)	8,085	21,575	1,826	1,174	1,174	103,966	3,287	-	-
4.4 - Libraries and Archives	538	1,589	(137)	478	591	591	7,386	1,157	-	-
4.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-
4.7 - Animal Care and Diseases	-	-	-	-	-	-	-	13	-	-
4.8 - Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities	-	-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation	4,238	4,074	(4,264)	15,205	14,084	14,084	4,350	10,127	-	-
5.1 - Community Parks (including Nurseries)	-	-	-	1,443	1,443	1,443	-	826	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities	-	-	-	348	348	348	-	-	-	-
5.4 - Sports Grounds and Stadiums	4,238	4,074	(4,870)	12,779	11,658	11,658	3,744	8,927	-	-
5.5 - Beaches and Jetties	-	-	606	635	635	635	606	374	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety	-	-	-	-	-	-	-	939	-	-
6.1 - Police Forces, Traffic and Street Parking Control	-	-	-	-	-	-	-	504	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.3 - Civil Defence	-	-	-	-	-	-	-	435	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	3,899	(533)	11,028	16,435	18,565	18,565	16,032	12,191	10,870	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	(186)	294	-	870	261	261	294	2,609	-	-
8.2 - Economic Development/Planning	-	-	1,207	5,217	2,609	2,609	1,207	3,217	2,609	-
8.3 - Town Planning, Building Regulations and Enforcement	4,085	(827)	9,821	10,348	15,696	15,696	14,531	6,104	8,261	-
8.4 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	-	-	-	-	-	261	-	-

Vote 9 - Road transport	676	(1,174)	4,857	79,374	78,546	78,546	95,295	79,535	3,739	-
9.1 - Roads	676	(1,174)	4,857	79,374	78,546	78,546	95,295	79,535	3,739	-
9.2 - Storm Water Management	-	-	-	-	-	-	-	-	-	-
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	83	5,328	5,903	2,957	3,710	3,710	31,790	3,752	-	-
10.1 - [Name of sub-vote]	83	5,328	621	2,957	2,957	2,957	26,508	2,887	-	-
10.2 - Street Lighting and Signal Systems	-	-	5,283	-	753	753	5,283	865	-	-
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	-	-	-	4,602	3,906	3,906	-	2,174	-	-
11.1 - Solid Waste Removal	-	-	-	4,602	3,906	3,906	-	2,174	-	-
11.2 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
11.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	17,990	30,411	73,316	143,945	139,784	139,784	376,184	127,600	34,609	15,000
Total Capital Expenditure	17,990	30,411	73,316	143,945	139,784	139,784	376,184	127,600	34,609	15,000





KZN291 Mandeni - Table A6 Budgeted Financial Position

R thousand	Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>ASSETS</b>												
<b>Current assets</b>												
	Cash and cash equivalents		182,000	208,167	254,613	116,789	143,413	143,413	254,131	78,954	156,815	180,983
	Trade and other receivables from exchange transactions	1	53,042	50,984	53,837	8,376	40,554	40,554	65,669	23,169	23,260	24,875
	Receivables from non-exchange transactions	1	(77,303)	(81,782)	(67,991)	21,324	43,984	43,984	(72,445)	46,042	47,031	49,707
	Current portion of non-current receivables											
	Inventory	2	864	46,807	42,752	739	43,267	43,267	43,153	38,984	36,920	34,854
	VAT		7,866	4,687	5,511	30,621	36,207	36,207	7,128	53,465	40,672	38,714
	Other current assets		225	225	225	-	-	-	225	-	-	-
	<b>Total current assets</b>		<b>166,713</b>	<b>229,089</b>	<b>288,947</b>	<b>177,849</b>	<b>307,425</b>	<b>307,425</b>	<b>297,860</b>	<b>240,614</b>	<b>304,699</b>	<b>329,133</b>
<b>Non current assets</b>												
	Investments		-	-	-	-	-	-	-	-	-	-
	Investment property		84,587	42,164	60,544,000.00	88,164	60,544	60,544	60,544	60,544	60,544	60,544
	Property, plant and equipment	3	455,471	484,788	541,873	652,214	644,060	644,060	612,724	631,390	609,325	590,843
	Biological assets		-	-	-	-	-	-	-	-	-	-
	Living and non-living resources		-	-	-	-	-	-	-	-	-	-
	Heritage assets		-	-	-	-	-	-	-	-	-	-
	Intangible assets		674	477	331	423	154	154	287	298	253	237
	Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
	Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
	Other non-current assets		-	-	-	-	-	-	-	-	-	-
	<b>Total non current assets</b>		<b>540,732</b>	<b>527,428</b>	<b>602,748</b>	<b>740,801</b>	<b>704,758</b>	<b>704,758</b>	<b>673,555</b>	<b>692,232</b>	<b>670,122</b>	<b>651,623</b>
	<b>TOTAL ASSETS</b>		<b>707,445</b>	<b>756,518</b>	<b>891,695</b>	<b>918,651</b>	<b>1,012,183</b>	<b>1,012,183</b>	<b>971,415</b>	<b>932,846</b>	<b>974,820</b>	<b>980,757</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
	Bank overdraft		-	-	-	-	-	-	-	-	-	-
	Financial liabilities		4,717	5,760	4,762	-	-	-	3,661	-	-	-
	Consumer deposits		299	277	216	245	216	216	185	216	223	227
	Trade and other payables from exchange transactions	4	30,033	28,605	41,741	35,888	48,045	48,045	35,389	23,220	24,739	25,119
	Trade and other payables from non-exchange transactions	5	30,079	8,705	25,789	20,275	25,789	30,545	8,284	-	-	-
	Provision		3,227	3,576	3,815	4,872	3,547	3,547	3,815	8,677	6,044	6,289
	VAT		1,273	2,898	1,969	9,818	11,406	11,406	4,377	14,759	15,184	16,670
	Other current liabilities		-	-	-	-	-	-	-	-	-	-
	<b>Total current liabilities</b>		<b>69,629</b>	<b>49,822</b>	<b>78,293</b>	<b>71,097</b>	<b>89,003</b>	<b>89,003</b>	<b>77,972</b>	<b>55,157</b>	<b>46,190</b>	<b>48,306</b>
<b>Non current liabilities</b>												
	Financial liabilities	6	-	-	-	-	-	-	-	-	-	-
	Provision	7	(4,296)	(5,456)	(5,263)	(198)	(1,300)	(1,300)	(5,263)	-	462	230
	Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
	Other non-current liabilities		18,697	17,537	17,730	22,795	21,693	21,693	17,730	22,993	22,993	22,993
	<b>Total non current liabilities</b>		<b>14,400</b>	<b>12,080</b>	<b>12,467</b>	<b>22,597</b>	<b>20,393</b>	<b>20,393</b>	<b>12,467</b>	<b>22,993</b>	<b>23,455</b>	<b>23,223</b>
	<b>TOTAL LIABILITIES</b>		<b>84,029</b>	<b>61,903</b>	<b>90,760</b>	<b>93,694</b>	<b>109,396</b>	<b>109,396</b>	<b>90,439</b>	<b>78,150</b>	<b>69,645</b>	<b>71,529</b>
	<b>NET ASSETS</b>		<b>623,415</b>	<b>694,615</b>	<b>800,935</b>	<b>824,956</b>	<b>902,787</b>	<b>902,787</b>	<b>880,977</b>	<b>854,696</b>	<b>905,175</b>	<b>909,227</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
	Accumulated surplus/(deficit)	8	416,482	486,662	593,061	822,568	876,907	876,907	673,223	852,024	902,296	906,274
	Reserves and funds	9	202,672	202,672	202,672	(2,191)	61,108	61,108	(202,672)	(2,086)	(2,249)	(2,313)
	Other		-	-	-	-	-	-	-	-	-	-
	<b>TOTAL COMMUNITY WEALTH/EQUITY</b>	10	<b>619,154</b>	<b>689,335</b>	<b>795,733</b>	<b>820,377</b>	<b>938,015</b>	<b>938,015</b>	<b>470,551</b>	<b>849,938</b>	<b>900,047</b>	<b>903,961</b>
	<b>References</b>		<b>4,261</b>	<b>5,280</b>	<b>5,202</b>	<b>4,579</b>	<b>(35,228)</b>	<b>(35,228)</b>	<b>410,426</b>	<b>4,758</b>	<b>5,128</b>	<b>5,266</b>

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

**KZN291 Mandeni - Table A7 Budgeted Cash Flows**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>											
<b>Receipts</b>											
Property rates		1,828	1,828	69,474	26,698	26,698	26,698	69,560	31,118	32,550	34,047
Service charges		1,666	1,669	1,669	62,465	71,633	71,633	51,669	75,777	79,083	83,373
Other revenue		4,485	69,618	21,758	18,972	20,931	20,931	21,833	4,674	4,889	9,555
Transfers and Subsidies - Operational	1	286,604	545,726	870,424	249,359	249,536	249,536	1,329,332	262,390	260,257	255,861
Transfers and Subsidies - Capital	1	50,556	96,109	153,649	48,381	60,292	60,292	203,383	39,760	40,840	44,178
Interest		798	4,267	9,819	10,500	23,500	23,500	15,325	28,000	28,840	29,705
Dividends		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Suppliers and employees		(18,740)	(15,498)	22,044	(507,431)	(543,172)	(543,172)	(392,785)	(392,386)	(398,059)	(408,170)
Interest		-	-	-	(100)	(3,300)	(3,300)	-	(3,300)	(3,452)	(3,611)
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>327,197</b>	<b>703,717</b>	<b>1,148,837</b>	<b>(91,156)</b>	<b>(93,883)</b>	<b>(93,883)</b>	<b>1,298,317</b>	<b>46,034</b>	<b>44,949</b>	<b>44,938</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>											
<b>Receipts</b>											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
<b>Payments</b>											
Capital assets		-	-	-	165,536	160,666	160,666	-	(146,740)	(39,800)	(17,250)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>165,536</b>	<b>160,666</b>	<b>160,666</b>	<b>-</b>	<b>(146,740)</b>	<b>(39,800)</b>	<b>(17,250)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>											
<b>Receipts</b>											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	0	6	4
<b>Payments</b>											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>6</b>	<b>4</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>											
Cash/cash equivalents at the year begin:	2	327,197	703,717	1,148,837	74,381	66,784	66,784	1,298,317	(100,705)	5,155	27,692
Cash/cash equivalents at the year end:	2	327,197	703,717	1,148,837	74,381	66,784	66,784	1,298,317	82,718	87,874	115,566

References

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

Total receipts		345,937	719,215	1,126,793	416,376	452,590	452,590	1,691,101	441,720	446,459	456,718
Total payments		(18,740)	(15,498)	22,044	(341,995)	(385,806)	(385,806)	(392,785)	(542,426)	(441,310)	(429,031)
		327,197	703,717	1,148,837	74,381	66,784	66,784	1,298,317	(100,705)	5,149	27,688

KZN201 Mandeni - Table A8 Cash backed reserves/accumulated surplus reconciliation

R thousand	Description	2020:1	2020:2	2020:3	Current Year 2020:4				2024:5 Medium Term Revenue & Expenditure Framework		
					Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Provision Outcome
<b>Cash and investments available</b>											
1	Cash/cash equivalents at the year end	327,197	703,717	1,148,837	74,381	66,784	66,784	1,208,317	82,718	87,874	115,566
2	Other current investments > 90 days	(146,177)	(495,051)	(894,224)	42,408	76,629	76,629	(1,044,186)	(3,765)	68,341	65,417
3	Non-current investments	-	-	-	-	-	-	-	-	-	-
4	<b>Cash and investments available</b>	<b>181,020</b>	<b>208,667</b>	<b>254,613</b>	<b>116,789</b>	<b>143,413</b>	<b>143,413</b>	<b>254,131</b>	<b>78,954</b>	<b>156,215</b>	<b>181,020</b>
<b>Revaluation of cash and investments</b>											
5	Unspent borrowing	30,079	8,708	25,789	20,279	26,789	25,789	30,645	8,284	-	-
6	Statutory requirements	(6,906)	(1,789)	(3,642)	(28,811)	(30,872)	(30,872)	(1,918)	(85,011)	(20,147)	(30,009)
7	Other working capital requirements	30,719	36,380	45,031	28,793	26,675	26,675	37,902	(23,880)	(23,306)	(24,189)
8	Other provisions	3,227	3,976	3,815	4,872	3,547	3,547	3,815	8,677	6,044	6,289
9	Long term investments committed	-	-	-	-	-	-	-	-	-	-
10	Reserves to be backed by cash/investments	(6,961)	(60,841)	(50,841)	(2,191)	(65,089)	(65,089)	(50,841)	(2,986)	(2,629)	(2,313)
11	Total revaluation of cash and investments	198,224	67,844	122,852	26,255	88,219	88,219	122,185	(48,716)	(47,180)	(46,909)
12	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
13	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
14	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
15	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
16	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
17	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
18	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
19	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
20	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
21	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
22	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
23	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
24	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
25	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
26	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
27	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
28	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
29	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
30	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
31	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
32	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
33	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
34	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
35	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
36	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
37	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
38	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
39	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
40	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
41	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
42	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
43	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
44	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
45	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
46	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
47	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
48	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
49	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
50	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
51	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
52	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
53	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
54	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
55	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
56	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
57	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
58	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
59	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
60	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
61	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
62	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
63	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
64	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
65	<b>Revaluation of cash and investments</b>	<b>198,224</b>	<b>67,844</b>	<b>122,852</b>	<b>26,255</b>	<b>88,219</b>	<b>88,219</b>	<b>122,185</b>	<b>(48,716)</b>	<b>(47,180)</b>	<b>(46,909)</b>
66	<b>Revaluation</b>										



KZN291 Mandeni - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>CAPITAL EXPENDITURE</b>										
<b>Total New Assets</b>	1	37,577	42,598	54,564	58,589	58,590	58,590	52,027	34,609	15,000
Roads Infrastructure		6,283	6,283	7,661	435	435	435	9,739	3,739	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	127	2,261	2,261	2,261	2,713	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	70	-	-
Solid Waste Infrastructure		-	-	-	1,043	1,043	1,043	1,739	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	217	217	217	217	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>6,283</b>	<b>6,283</b>	<b>7,788</b>	<b>3,957</b>	<b>3,957</b>	<b>3,957</b>	<b>14,478</b>	<b>3,739</b>	<b>-</b>
Community Facilities		6,864	7,811	11,048	11,087	12,174	12,174	6,870	10,870	-
Sport and Recreation Facilities		4,540	8,614	3,744	12,779	11,658	11,658	8,927	-	-
<b>Community Assets</b>		<b>11,404</b>	<b>16,425</b>	<b>14,792</b>	<b>23,866</b>	<b>23,832</b>	<b>23,832</b>	<b>15,796</b>	<b>10,870</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	2,391	2,391	2,391	5,652	20,000	15,000
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>2,391</b>	<b>2,391</b>	<b>2,391</b>	<b>5,652</b>	<b>20,000</b>	<b>15,000</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		-	-	-	348	896	896	957	-	-
Furniture and Office Equipment		19,890	19,890	31,983	565	609	609	1,739	-	-
Machinery and Equipment		-	-	-	10,078	9,417	9,417	3,039	-	-
Transport Assets		-	-	-	17,384	17,489	17,489	10,365	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets</b>	2	<b>172,489</b>	<b>197,313</b>	<b>226,672</b>	<b>17,609</b>	<b>14,008</b>	<b>14,008</b>	<b>29,348</b>	<b>-</b>	<b>-</b>
Roads Infrastructure		59,606	67,072	66,178	12,391	9,399	9,399	26,304	-	-
Storm water Infrastructure		-	-	-	4,348	4,348	4,348	-	-	-
Electrical Infrastructure		20,559	22,312	22,805	-	-	-	435	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>80,165</b>	<b>89,384</b>	<b>88,983</b>	<b>16,739</b>	<b>13,747</b>	<b>13,747</b>	<b>26,739</b>	<b>-</b>	<b>-</b>
Community Facilities		40,928	42,665	53,395	870	261	261	2,609	-	-
Sport and Recreation Facilities		2,459	2,459	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>43,387</b>	<b>45,124</b>	<b>53,395</b>	<b>870</b>	<b>261</b>	<b>261</b>	<b>2,609</b>	<b>-</b>	<b>-</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		5,412	6,549	7,116	-	-	-	-	-	-
Furniture and Office Equipment		7,220	7,894	8,121	-	-	-	-	-	-
Machinery and Equipment		16,190	20,819	21,441	-	-	-	-	-	-
Transport Assets		20,115	27,543	47,616	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

<b>Total Upgrading of Existing Assets</b>	6	62,391	62,957	94,948	67,747	67,186	67,186	46,225	-	-
<i>Roads Infrastructure</i>		25,723	17,083	21,457	48,087	50,251	50,251	38,882	-	-
<i>Storm water Infrastructure</i>		-	-	-	2,174	2,174	2,174	-	-	-
<i>Electrical Infrastructure</i>		-	3,575	8,858	522	1,275	1,275	430	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		25,723	20,658	30,314	50,783	53,699	53,699	39,312	-	-
Community Facilities		148	1,051	6,168	4,435	4,435	4,435	174	-	-
Sport and Recreation Facilities		36,205	40,933	57,380	-	-	-	-	-	-
<b>Community Assets</b>		36,352	41,983	63,548	4,435	4,435	4,435	174	-	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		316	316	1,086	12,530	9,051	9,051	6,087	-	-
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		316	316	1,086	12,530	9,051	9,051	6,087	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		-	-	-	-	-	-	652	-	-
<b>Furniture and Office Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		-	-	-	-	-	-	-	-	-
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure</b>	4	272,457	302,868	376,184	143,945	139,784	139,784	127,600	34,609	15,000
<i>Roads Infrastructure</i>		91,612	90,439	95,295	60,913	60,085	60,085	74,926	3,739	-
<i>Storm water Infrastructure</i>		-	-	-	6,522	6,522	6,522	-	-	-
<i>Electrical Infrastructure</i>		20,559	25,887	31,790	2,783	3,536	3,536	3,578	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	70	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	1,043	1,043	1,043	1,739	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	217	217	217	217	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		112,171	116,325	127,086	71,478	71,403	71,403	80,530	3,739	-
Community Facilities		47,940	51,526	70,611	16,391	16,870	16,870	9,652	10,870	-
Sport and Recreation Facilities		43,204	52,006	61,124	12,779	11,658	11,658	8,927	-	-
<b>Community Assets</b>		91,143	103,532	131,735	29,170	28,528	28,528	18,579	10,870	-
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
Operational Buildings		316	316	1,086	14,921	11,443	11,443	11,739	20,000	15,000
Housing		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		316	316	1,086	14,921	11,443	11,443	11,739	20,000	15,000
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		5,412	6,549	7,116	348	896	896	1,609	-	-
<b>Furniture and Office Equipment</b>		27,110	27,784	40,104	565	609	609	1,739	-	-
<b>Machinery and Equipment</b>		16,190	20,819	21,441	10,078	9,417	9,417	3,039	-	-
<b>Transport Assets</b>		20,115	27,543	47,616	17,384	17,489	17,489	10,365	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<i>Mature</i>		-	-	-	-	-	-	-	-	-
<i>Immature</i>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL CAPITAL EXPENDITURE - Asset class</b>		272,457	302,868	376,184	143,945	139,784	139,784	127,600	34,609	15,000

<b>ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	540,732	527,428	602,748	740,801	704,758	704,758	692,232	670,122	651,623
<i>Roads Infrastructure</i>		(64,727)	(78,780)	(86,651)	467,685	351,585	351,585	346,021	305,661	311,988
<i>Storm water Infrastructure</i>		358,272	374,888	379,265	1,937	1,937	1,937	2,809	3,121	3,213
<i>Electrical Infrastructure</i>		15,933	20,256	25,082	5,486	6,239	6,239	4,918	1,918	1,910
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	70	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	2,087	1,391	1,391	2,174	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>309,477</b>	<b>316,364</b>	<b>317,697</b>	<b>477,195</b>	<b>361,152</b>	<b>361,152</b>	<b>355,991</b>	<b>310,699</b>	<b>317,111</b>
<b>Community Assets</b>		<b>72,526</b>	<b>81,811</b>	<b>107,039</b>	<b>103,191</b>	<b>116,900</b>	<b>116,900</b>	<b>114,704</b>	<b>130,550</b>	<b>106,303</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>84,587</b>	<b>42,164</b>	<b>60,544</b>	<b>88,164</b>	<b>60,544</b>	<b>60,544</b>	<b>60,544</b>	<b>60,544</b>	<b>60,544</b>
<b>Other Assets</b>		<b>24,695</b>	<b>27,063</b>	<b>26,748</b>	<b>13,909</b>	<b>51,191</b>	<b>51,191</b>	<b>52,394</b>	<b>58,093</b>	<b>58,105</b>
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>674</b>	<b>477</b>	<b>331</b>	<b>423</b>	<b>154</b>	<b>154</b>	<b>298</b>	<b>253</b>	<b>237</b>
<b>Computer Equipment</b>		<b>3,028</b>	<b>3,937</b>	<b>3,938</b>	<b>3,062</b>	<b>11,110</b>	<b>11,110</b>	<b>12,770</b>	<b>12,977</b>	<b>13,081</b>
<b>Furniture and Office Equipment</b>		<b>4,369</b>	<b>4,705</b>	<b>4,415</b>	<b>6,192</b>	<b>13,436</b>	<b>13,436</b>	<b>14,412</b>	<b>14,806</b>	<b>14,637</b>
<b>Machinery and Equipment</b>		<b>11,641</b>	<b>15,427</b>	<b>16,573</b>	<b>10,060</b>	<b>18,122</b>	<b>18,122</b>	<b>8,907</b>	<b>9,286</b>	<b>9,315</b>
<b>Transport Assets</b>		<b>9,844</b>	<b>15,591</b>	<b>33,480</b>	<b>18,715</b>	<b>40,166</b>	<b>40,166</b>	<b>38,230</b>	<b>38,930</b>	<b>38,307</b>
<b>Land</b>		<b>19,890</b>	<b>19,890</b>	<b>31,983</b>	<b>19,890</b>	<b>31,983</b>	<b>31,983</b>	<b>33,983</b>	<b>33,983</b>	<b>33,983</b>
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	5	<b>540,732</b>	<b>527,428</b>	<b>602,748</b>	<b>740,801</b>	<b>704,758</b>	<b>704,758</b>	<b>692,232</b>	<b>670,122</b>	<b>651,623</b>
<b>EXPENDITURE OTHER ITEMS</b>		<b>50,811</b>	<b>50,046</b>	<b>48,739</b>	<b>55,477</b>	<b>60,229</b>	<b>60,229</b>	<b>65,204</b>	<b>67,143</b>	<b>69,217</b>
<b>Depreciation</b>	7	29,402	31,726	30,063	35,534	35,534	35,534	37,856	38,992	39,772
<b>Repairs and Maintenance by Asset Class</b>	3	<b>21,410</b>	<b>18,320</b>	<b>18,677</b>	<b>19,942</b>	<b>24,695</b>	<b>24,695</b>	<b>27,348</b>	<b>28,151</b>	<b>29,446</b>
<i>Roads Infrastructure</i>		4,731	4,612	7,600	5,522	6,261	6,261	8,548	8,941	9,352
<i>Storm water Infrastructure</i>		751	506	627	1,087	3,435	3,435	2,870	3,002	3,140
<i>Electrical Infrastructure</i>		1,279	2,271	1,196	2,778	3,083	3,083	3,000	3,138	3,282
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		2,220	2,632	3,059	2,696	3,261	3,261	3,391	3,547	3,710
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		223	3,002	1,046	609	739	739	696	728	761
<b>Infrastructure</b>		<b>9,204</b>	<b>13,024</b>	<b>13,528</b>	<b>12,691</b>	<b>16,778</b>	<b>16,778</b>	<b>18,504</b>	<b>19,356</b>	<b>20,246</b>
<i>Community Facilities</i>		1,118	169	52	816	1,077	1,077	174	182	190
<i>Sport and Recreation Facilities</i>		538	853	1,036	1,191	1,843	1,843	1,974	2,065	2,160
<b>Community Assets</b>		<b>1,656</b>	<b>1,022</b>	<b>1,089</b>	<b>2,007</b>	<b>2,920</b>	<b>2,920</b>	<b>2,148</b>	<b>2,247</b>	<b>2,350</b>
<b>Heritage Assets</b>		-	-	-	-	-	-	-	-	-
<i>Revenue Generating</i>		-	-	-	-	-	-	-	-	-
<i>Non-revenue Generating</i>		-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		-	-	-	-	-	-	-	-	-
<i>Operational Buildings</i>		407	139	91	70	40	40	-	-	-
<i>Housing</i>		-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>407</b>	<b>139</b>	<b>91</b>	<b>70</b>	<b>40</b>	<b>40</b>	-	-	-
<b>Biological or Cultivated Assets</b>		-	-	-	-	-	-	-	-	-
<i>Servitudes</i>		-	-	-	-	-	-	-	-	-
<i>Licences and Rights</i>		-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>		<b>0</b>	-	-	<b>348</b>	<b>348</b>	<b>348</b>	<b>348</b>	<b>364</b>	<b>381</b>
<b>Furniture and Office Equipment</b>		<b>99</b>	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>		<b>10,044</b>	<b>4,135</b>	<b>3,970</b>	<b>4,826</b>	<b>4,609</b>	<b>4,609</b>	<b>6,348</b>	<b>6,185</b>	<b>6,470</b>
<b>Transport Assets</b>		-	-	-	-	-	-	-	-	-
<b>Land</b>		-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>		-	-	-	-	-	-	-	-	-
<b>Mature</b>		-	-	-	-	-	-	-	-	-
<b>Immature</b>		-	-	-	-	-	-	-	-	-
<b>Living Resources</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS</b>		<b>50,811</b>	<b>50,046</b>	<b>48,739</b>	<b>55,477</b>	<b>60,229</b>	<b>60,229</b>	<b>65,204</b>	<b>67,143</b>	<b>69,217</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		86.2%	85.9%	85.5%	59.3%	58.1%	58.1%	59.2%	0.0%	0.0%
<b>Renewal and upgrading of Existing Assets as % of deprecn</b>		798.9%	820.4%	1069.8%	240.2%	228.5%	228.5%	199.6%	0.0%	0.0%
<b>R&amp;M as a % of PPE &amp; Investment Property</b>		4.0%	3.5%	3.1%	2.7%	3.5%	3.5%	4.0%	4.2%	4.5%
<b>Renewal and upgrading and R&amp;M as a % of PPE and Investment Prop</b>		47.5%	52.9%	56.5%	14.2%	15.0%	15.0%	14.9%	4.2%	4.5%

**References**

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Detail of upgrading of existing assets provided in Table SA34e
7. Detail of depreciation provided in Table SA34d

KZN291 Mandeni - Table A10 Basic service delivery measurement

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets</b>	1									
<b>Water:</b>										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)	2	10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	-
Using public tap (at least min.service level)		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	-
Other water supply (at least min.service level)	4	18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	-
<i>Minimum Service Level and Above sub-total</i>		40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	36,054	31,921	32,001	32,001	32,001	32,300	32,300	-
No water supply		-	1,876	1,876	1,573	1,573	1,573	1,600	1,600	-
<i>Below Minimum Service Level sub-total</i>		-	37,930	33,797	33,574	33,574	33,574	33,900	33,900	-
<b>Total number of households</b>	5	40,759	81,259	77,126	76,903	76,903	83,402	83,728	83,728	-
<b>Sanitation/sewerage:</b>										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	-
Pit toilet (ventilated)		16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	-
Other toilet provisions (> min.service level)		2,868	3,175	3,045	(887,771)	(887,771)	(887,466)	(984,351)	(1,029,785)	-
<i>Minimum Service Level and Above sub-total</i>		28,196	30,074	29,944	(860,872)	(860,872)	(857,878)	(954,763)	(1,009,197)	-
Bucket toilet		472	300	300	300	300	150	-	-	-
Other toilet provisions (< min.service level)		472	(7,414,600)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		944	(7,414,300)	(6,724,321)	(12,146,651)	(12,146,651)	(12,146,951)	(14,026,105)	(14,671,305)	-
<b>Total number of households</b>	5	29,140	(7,384,226)	(6,694,377)	(13,007,523)	(13,007,523)	(13,004,829)	(14,980,868)	(15,671,502)	-
<b>Energy:</b>										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	574	574	629	629	629	645	645	-
Electricity - prepaid (< min. service level)		1,040	(7,413,807)	(6,723,958)	(13,037,049)	(13,037,049)	(13,037,049)	(15,012,712)	(15,703,346)	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		1,040	(7,413,233)	(6,723,384)	(13,036,420)	(13,036,420)	(13,036,420)	(15,012,067)	(15,702,701)	-
<b>Total number of households</b>	5	1,040	(7,413,233)	(6,723,384)	(13,036,420)	(13,036,420)	(13,036,420)	(15,012,067)	(15,702,701)	-
<b>Refuse:</b>										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Using communal refuse dump		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
<b>Total number of households</b>	5	-	9,202	9,202	9,390	9,390	9,390	9,390	9,390	-
<b>Households receiving Free Basic Service</b>	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
<i>Informal Settlements</i>		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Formal Settlements (R'000)</b>										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>										
<b>Total cost of FBS provided</b>	8	-	-	-	-	-	-	-	-	-
<b>Highest level of free service provided per household</b>										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	130	-	(890,816)	(890,816)	(890,816)	(987,701)	(1,033,135)	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
<b>Revenue cost of subsidised services provided (R'000)</b>	9									
Property rates (tariff adjustment) ( impermissable values per section 17 of MPRA)		-	(7,414,900)	(6,724,921)	(12,147,251)	(12,147,251)	(12,147,251)	(14,026,105)	(14,671,305)	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA		(7,415)	(6,725)	1,599	(12,147)	(12,147)	(12,147)	(13,409)	(14,026)	(14,671)
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		0	-	-	(891)	(891)	(891)	(944)	(988)	(1,033)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
<b>Total revenue cost of subsidised services provided</b>	6	(7,415)	(14,140)	(5,126)	(25,185)	(25,185)	(25,185)	(28,380)	(29,685)	(15,704)

**References**

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

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

Description	Ref	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>								
<b>REVENUE ITEMS:</b>								
<b>Non-exchange revenue by source</b>								
<b>Exchange Revenue</b>								
Total Property Rates	6	71,477	71,477	71,477	82,523	75,646	79,126	83,765
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		(12,147)	(12,147)	(12,147)	(34,565)	(13,409)	(14,026)	(14,671)
Net Property Rates		59,329	59,329	59,329	47,958	62,237	65,099	69,094
<b>Exchange revenue service charges</b>								
<b>Service charges - Electricity</b>								
Total Service charges - Electricity	6	52,613	61,743	61,743	51,941	72,341	75,479	79,636
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-
Net Service charges - Electricity		52,613	61,743	61,743	51,941	72,341	75,479	79,636
<b>Service charges - Water</b>								
Total Service charges - Water	6	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-
<b>Service charges - Waste Water Management</b>								
Total Service charges - Waste Water Management		-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-
<b>Service charges - Waste Management</b>								
Total refuse removal revenue	6	11,935	11,935	11,935	10,277	15,050	15,744	16,469
Total landfill revenue		-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		(891)	(891)	(891)	-	(944)	(988)	(1,033)
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-
Net Service charges - Waste Management		11,044	11,044	11,044	10,277	14,106	14,756	15,436
<b>EXPENDITURE ITEMS:</b>								
<b>Employee related costs</b>								
Basic Salaries and Wages	2	95,515	96,050	96,050	79,092	100,007	101,729	100,371
Pension and UIF Contributions		14,715	15,204	15,204	12,381	15,949	16,683	17,450
Medical Aid Contributions		5,886	5,931	5,931	5,844	6,222	6,508	6,808
Overtime		1,716	2,356	2,356	3,040	2,469	2,583	2,702
Performance Bonus		6,685	6,685	6,685	5,971	7,012	7,335	7,672
Motor Vehicle Allowance		6,011	6,071	6,071	5,007	6,366	6,659	6,965
Cellphone Allowance		712	762	762	809	799	836	874
Housing Allowances		610	610	610	388	640	626	700
Other benefits and allowances		767	1,167	1,167	1,204	1,172	1,226	1,283
Payments in lieu of leave		2,591	2,591	2,591	684	2,718	2,843	2,973
Long service awards		1,341	1,341	1,341	338	1,407	1,472	1,539
Post-retirement benefit obligations	4	4,872	2,652	2,652	-	7,782	5,140	5,377
Entertainment		-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-
sub-total	5	141,420	141,420	141,420	114,759	152,543	153,638	154,713
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-
Total Employee related costs	1	141,420	141,420	141,420	114,759	152,543	153,638	154,713

<b>Depreciation and amortisation</b>								
	Depreciation of Property, Plant & Equipment	35,534	35,358	35,358	27,775	37,492	38,617	39,389
	Lease amortisation	-	177	177	43	364	375	382
	Capital asset impairment	-	-	-	-	-	-	-
	<b>Total Depreciation and amortisation</b>	<b>35,534</b>	<b>35,534</b>	<b>35,534</b>	<b>27,818</b>	<b>37,856</b>	<b>38,992</b>	<b>39,772</b>
<b>Bulk purchases - electricity</b>								
	Electricity bulk purchases	43,603	51,864	51,864	43,671	57,866	59,164	61,931
	<b>Total bulk purchases</b>	<b>43,603</b>	<b>51,864</b>	<b>51,864</b>	<b>43,671</b>	<b>57,866</b>	<b>59,164</b>	<b>61,931</b>
<b>Transfers and grants</b>								
	Cash transfers and grants	-	-	-	-	-	-	-
	Non-cash transfers and grants	-	-	-	-	-	-	-
	<b>Total transfers and grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Contracted Services</b>								
	<i>Outsourced Services</i>	28,937	28,501	28,501	28,146	29,811	27,820	26,640
	<i>Consultants and Professional Services</i>	8,969	8,296	8,296	7,125	6,303	6,820	7,157
	<i>Contractors</i>	26,186	48,087	48,087	35,147	43,156	42,717	45,339
	<b>Total contracted services</b>	<b>64,092</b>	<b>84,884</b>	<b>84,884</b>	<b>70,418</b>	<b>79,270</b>	<b>77,357</b>	<b>79,136</b>
<b>Operational Costs</b>								
	Collection costs	2,174	2,870	2,870	3,079	1,739	1,819	1,903
	Contributions to 'other' provisions	-	-	-	-	-	-	-
	Audit fees	2,435	2,435	2,435	2,835	2,174	2,274	2,379
	<i>Other Operational Costs</i>	43,589	50,851	50,851	49,398	50,842	54,119	57,007
	<b>Total Operational Costs</b>	<b>48,198</b>	<b>56,155</b>	<b>56,155</b>	<b>55,312</b>	<b>54,755</b>	<b>58,212</b>	<b>61,289</b>
<b>Repairs and Maintenance by Expenditure Item</b>								
	Employee related costs	-	-	-	-	-	-	-
	Inventory Consumed (Project Maintenance)	19,942	24,695	24,695	-	27,348	28,151	29,446
	Contracted Services	-	-	-	-	-	-	-
	Other Expenditure	-	-	-	-	-	-	-
	<b>Total Repairs and Maintenance Expenditure</b>	<b>19,942</b>	<b>24,695</b>	<b>24,695</b>	<b>-</b>	<b>27,348</b>	<b>28,151</b>	<b>29,446</b>
<b>Inventory Consumed</b>								
	Inventory Consumed - Water	-	-	-	-	-	-	-
	Inventory Consumed - Other	7,411	3,458	3,458	1,087	5,118	5,489	5,587
	<b>Total Inventory Consumed &amp; Other Material</b>	<b>7,411</b>	<b>3,458</b>	<b>3,458</b>	<b>1,087</b>	<b>5,118</b>	<b>5,489</b>	<b>5,587</b>
	check	-	-	-	-	-	-	-

References

1. Must reconcile with 'Budgeted Financial Performance (Revenue and Expenditure)
2. Must reconcile to supporting documentation on staff salaries

4. Expenditure to meet any 'unfunded obligations'

5 This sub-total must agree with the total on SA22, but excluding councillor and board member items

6. Include a note for each revenue item that is affected by 'revenue foregone'

8. Repairs and Maintenance is not a GRAP item. However to facilitate transparency, municipalities must provide a breakdown of the amounts included in the relevant GRAP items that will be spent on Rep:

9. Must reconcile with Repairs and Maintenance by Asset Class (Total Repairs and Maintenance) on Table SA34c.

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

Description	Ref	Vote 1 - Executive and council	Vote 2 - Finance and administration	Vote 3 - Internal audit	Vote 4 - Community and social services	Vote 5 - Sport and Recreation	Vote 6 - Public safety	Vote 7 - Housing	Vote 8 - Planning and Development	Vote 9 - Road transport	Vote 10 - Energy sources	Vote 11 - Waste Management	Vote 12 - Environmental Protection	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
<b>R thousand</b>	1																
<b>Revenue</b>																	
<b>Exchange Revenue</b>																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	72,341	-	-	-	-	-	72,341
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	14,106	-	-	-	-	14,106
Sale of Goods and Rendering of Services		-	799	-	461	-	-	-	191	-	8,023	-	-	-	-	-	9,474
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	-	-	-	-	-	-	-	-	111	852	-	-	-	-	963
Interest earned from Current and Non Current Assets		-	28,000	-	-	-	-	-	-	-	-	-	-	-	-	-	28,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	374	-	-	-	-	-	-	-	-	-	-	-	374
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	750	-	-	-	-	-	250	-	200	-	-	-	-	-	1,200
<b>Non-Exchange Revenue</b>																	
Property rates		-	62,237	-	-	-	-	-	-	-	-	-	-	-	-	-	62,237
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	10	-	-	-	-	1,300	-	-	-	-	-	-	1,310
Licences or permits		-	87	-	-	-	-	-	-	870	-	-	-	-	-	-	957
Transfer and subsidies - Operational		8,038	237,350	-	3,769	-	-	-	2,191	1,815	-	-	-	-	-	-	253,163
Interest		-	2,976	-	-	-	-	-	-	-	-	-	-	-	-	-	2,976
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>8,038</b>	<b>332,198</b>	<b>-</b>	<b>4,614</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,632</b>	<b>3,985</b>	<b>80,675</b>	<b>14,958</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>447,101</b>
<b>Expenditure</b>																	
Employee related costs		(18,312)	(50,485)	-	(21,774)	(4,389)	-	-	(18,813)	(23,420)	(3,512)	(8,104)	(3,733)	-	-	-	(152,543)
Remuneration of councillors		(16,388)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(16,388)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	(57,866)	-	-	-	-	-	(57,866)
Inventory consumed		(1,220)	(803)	-	(1,170)	(20)	-	-	(1,180)	(43)	-	(96)	-	-	-	-	(4,533)
Debt impairment		-	(16,500)	-	-	-	-	-	-	-	2,174	(15,935)	-	-	-	-	(30,261)
Depreciation and amortisation		-	(11,408)	-	(3,327)	-	-	-	-	(20,531)	(2,590)	-	-	-	-	-	(37,856)
Interest		-	(3,300)	-	-	-	-	-	-	-	-	-	-	-	-	-	(3,300)
Contracted services		(13,747)	(23,791)	-	(3,521)	(5,416)	(609)	(30)	(5,452)	(11,591)	(11,154)	(3,785)	(174)	-	-	-	(79,270)
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		-	(4,087)	-	-	-	-	-	-	-	-	(2,174)	-	-	-	-	(6,261)
Operational costs		(16,334)	(30,748)	-	(1,020)	(205)	(1,281)	-	(1,146)	(639)	(3,195)	(31)	(156)	-	-	-	(54,755)
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>		<b>(66,001)</b>	<b>(141,121)</b>	<b>-</b>	<b>(30,811)</b>	<b>(10,030)</b>	<b>(1,890)</b>	<b>(30)</b>	<b>(26,592)</b>	<b>(56,225)</b>	<b>(76,143)</b>	<b>(30,124)</b>	<b>(4,063)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(443,031)</b>
<b>Surplus(Deficit)</b>		<b>74,039</b>	<b>473,319</b>	<b>-</b>	<b>35,426</b>	<b>10,030</b>	<b>1,890</b>	<b>30</b>	<b>29,224</b>	<b>60,210</b>	<b>156,819</b>	<b>45,082</b>	<b>4,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890,131</b>
Transfers and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus(Deficit) after capital transfers &amp; contributions</b>		<b>74,039</b>	<b>473,319</b>	<b>-</b>	<b>35,426</b>	<b>10,030</b>	<b>1,890</b>	<b>30</b>	<b>29,224</b>	<b>60,210</b>	<b>156,819</b>	<b>45,082</b>	<b>4,063</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>890,131</b>

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





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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Ensure an integrated and aligned development planning	Responsive, accountable, effective and efficient local government	9	-	448	-	-	-	-	-	-	-	-
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	-	-	-	-	-	-	391	409	4,281	
Facilitate a creation of a disaster ready community	Responsive, accountable, effective and efficient local government	9	-	393	-	-	-	-	-	-	-	
Good Governance	Responsive, accountable, effective and efficient local government	9	-	-	-	1,393	990	1,145	1,145	250	262	274
Improve performance	Responsive, accountable, effective and efficient local government	9	-	314	349	1,705	450	1,200	1,200	907	949	993
Improve the audit opinion	Responsive, accountable, effective and efficient local government	9	-	23,817	15,351	(23,856)	-	-	-	-	-	-
Manage increase and the municipal base	A comprehensive, responsive and sustainable social protection system	13	-	0	-	10,721	(13,038)	(13,038)	(13,038)	(14,354)	(15,014)	(15,704)
Manage increase and the municipal base	Responsive, accountable, effective and efficient local government	9	-	270,192	286,218	374,853	375,859	410,142	410,142	438,376	443,078	448,206
Provide and maintain Library services	Responsive, accountable, effective and efficient local government	9	-	-	4,713	8,417	3,873	3,743	3,743	3,769	4,933	5,088
TakeOn	A comprehensive, responsive and sustainable social protection system	13	-	(7,415)	(6,725)	(9,123)	-	-	-	-	-	-
TakeOn	Responsive, accountable, effective and efficient local government	9	-	31,495	35,122	42,784	12,899	13,740	13,740	16,420	16,286	17,036
To improve access to all basic services	Responsive, accountable, effective and efficient local government	9	-	41,465	43,949	40,044	49,717	61,948	61,948	41,101	42,989	46,503
<b>Allocations to other priorities</b>			2									
<b>Total Revenue (excluding capital transfers and contributions)</b>			1	<b>360,709</b>	<b>378,977</b>	<b>446,939</b>	<b>430,750</b>	<b>478,879</b>	<b>478,879</b>	<b>486,861</b>	<b>493,892</b>	<b>506,676</b>

References

- Total revenue must reconcile to
- Balance of allocations not directly linked to an IDP strategic objective  
check op revenue balance

41,465	45,099	45,387	48,381	60,292	60,292	39,760	40,840	44,178
--------	--------	--------	--------	--------	--------	--------	--------	--------



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

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand													
achieve a holistic human development and capacitating for the realisation of skilled and employable workforce	An efficient, effective and development-oriented public service	12	--	214	214	681	--	--	--	--	--	--	
Aspire to a healthy, safe and crime free area	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	565	--	
balance sheet budgeting	An efficient, competitive and responsive economic infrastructure network	6	--	20,559	22,312	22,805	--	--	--	--	--	--	
BRUSHCUTTING MACHINES	An efficient, effective and development-oriented public service	12	--	--	--	--	139	139	139	87	--	--	
COMMUNICATIONS RELATIONS	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	87	--	
COMMUNITY CONSULTATION MEETING	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	1,217	--	
Ensure an integrated and aligned development planning	An efficient, competitive and responsive economic infrastructure network	6	--	365	--	--	--	--	--	--	--	--	
Ensure an integrated and aligned development planning	An efficient, effective and development-oriented public service	12	--	316	316	1,086	12,530	8,182	8,182	870	--	--	
Ensure effective and efficient human resource management	An efficient, effective and development-oriented public service	12	--	--	--	--	6,696	6,939	6,939	--	--	--	
Ensure that our people have access to community facilities	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	--	--	--	--	--	70	--	
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	--	287	3,643	--	2,174	1,478	1,478	1,967	3,043	--	
Ensure that our people have access to community facilities and services	A long and healthy life for all South Africans	2	--	426	849	694	5,170	2,840	2,840	3,603	--	--	
Ensure that our people have access to community facilities and services	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	--	--	--	--	--	1,739	--	
Ensure that our people have access to community facilities and services	An efficient, effective and development-oriented public service	12	--	--	--	--	896	896	896	4,470	--	--	
Ensure that the municipality acquires goods and services in terms of supply chain regulation	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	122	--	
Ensure the existence and functionality of the public participation structures	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	87	--	
Ensure the existence and functionality of the public participation structures	An efficient, effective and development-oriented public service	12	--	4,221	--	--	--	--	--	--	--	--	
Establishment of Diving License Testing Centre	An efficient, effective and development-oriented public service	12	--	1,315	3,953	9,161	5,217	9,565	9,565	174	--	--	
Expansion of Government-led Creation Programmes	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	217	--	
Facilitate a creation of a disaster ready community	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	--	13	--	
Facilitating the creation of employment opportunities for skilled and employable people	A long and healthy life for all South Africans	2	--	--	--	606	--	--	--	--	--	--	
Facilitating the creation of employment opportunities for skilled and employable people	An efficient, effective and development-oriented public service	12	--	--	294	294	--	--	--	--	87	3,043	
Good Governance	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	4,944	10,777	10,185	10,185	26,796	--	--	
Good Governance	An efficient, effective and development-oriented public service	12	--	--	--	1,710	8,409	5,513	5,513	2,967	2,609	--	
Greening of open spaces and Municipal facilities	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	150	870	1,913	1,913	1,304	--	--	
Greening of open spaces and Municipal facilities	An efficient, effective and development-oriented public service	12	--	--	--	--	87	87	87	87	--	--	
Improve information technology and document management systems.	An efficient, effective and development-oriented public service	12	--	--	--	--	261	722	722	435	--	--	
Improve the audit option	An efficient, effective and development-oriented public service	12	--	--	--	--	--	87	87	--	--	--	
Improve the public participation processes	An efficient, effective and development-oriented public service	12	--	--	--	--	652	522	522	--	--	--	
Maintain and improve municipal buildings and assets.	A long and healthy life for all South Africans	2	--	--	--	--	652	653	653	435	--	--	
Maintain and improve municipal buildings and assets.	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	1,276	36,136	33,358	33,358	--	--	--	
Maintain and improve municipal buildings and assets.	An efficient, effective and development-oriented public service	12	--	826	757	5,371	6,635	6,417	6,417	5,043	20,000	15,000	
Maintain and improve the municipal policies	An efficient, effective and development-oriented public service	12	--	--	--	--	--	--	--	652	--	--	
Procurement of 20 new skips	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	--	1,043	1,043	1,043	1,739	--	--	
Procurement of Coastal management equipment	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	--	217	217	217	217	--	--	
Promoting SME, Entrepreneurial and Youth Development	An efficient, effective and development-oriented public service	12	--	--	--	--	870	261	261	2,609	--	--	
Provide and maintain Library services	An efficient, effective and development-oriented public service	12	--	--	--	--	87	87	87	565	--	--	
Provide and maintain Library services	Quality basic education	1	--	148	--	--	--	--	--	--	--	--	
TakeOn	A long and healthy life for all South Africans	2	--	38,664	43,392	56,774	--	--	--	--	--	--	
TakeOn	An efficient, competitive and responsive economic infrastructure network	6	--	59,606	67,072	66,178	--	--	--	--	--	--	
TakeOn	An efficient, effective and development-oriented public service	12	--	103,968	117,836	162,286	43	43	43	--	--	--	
TakeOn	Quality basic education	1	--	5,787	7,524	7,386	--	--	--	--	--	--	
To improve access to all basic services	A long and healthy life for all South Africans	2	--	4,114	7,765	3,051	6,957	8,165	8,165	4,888	--	--	
To improve access to all basic services	An efficient, competitive and responsive economic infrastructure network	6	--	31,641	26,941	32,892	24,696	28,168	28,168	59,888	3,739	--	
To improve access to all basic services	An efficient, effective and development-oriented public service	12	--	--	--	--	18,689	19,602	19,602	15,843	2,174	--	
To improve access to basic services	An efficient, competitive and responsive economic infrastructure network	6	--	--	--	--	348	348	348	1,739	--	--	
<b>Allocations to other priorities</b>													
<b>Total Capital Expenditure</b>				1	272,457	302,888	377,343	150,249	147,451	147,451	140,563	34,609	15,000

1. Total capital expenditure must reconcile to Budgeted Capital Expenditure  
 2. Goal code must be used on Table SA36  
 3. Balance of allocations not directly linked to an IDP strategic objective

KZN291 Mandeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Vote 1 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 2 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>Vote 3 - vote name</b>										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Votes</b>										

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

**KZN291 Mandeni - Entities measureable performance objectives**

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Entity 1 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 2 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>Entity 3 - (name of entity)</b>										
<i>Insert measure/s description</i>										
<b>And so on for the rest of the Entities</b>										

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

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

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Borrowing Management</b>											
Credit Rating	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.1%	0.0%	0.8%	0.8%	0.0%	0.7%	0.8%	0.8%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.0%	0.1%	0.0%	0.8%	0.8%	0.0%	0.7%	0.8%	0.8%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Safety of Capital</b>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>Liquidity</b>											
Current Ratio	Current assets/current liabilities	2.4	4.6	3.7	2.5	3.5	3.5	3.8	4.4	6.6	6.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.4	4.6	3.7	2.5	3.5	3.5	3.8	4.4	6.6	6.8
Liquidity Ratio	Monetary Assets/Current Liabilities	3.4	5.2	3.9	1.8	2.1	2.1	4.1	1.9	3.9	4.3
<b>Revenue Management</b>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		7.9%	5.9%	102.7%	138.7%	114.8%	114.8%	168.6%	111.4%	113.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		7.9%	5.9%	102.7%	138.7%	114.8%	114.8%	168.6%	111.4%	113.2%	108.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	5.0%	3.6%	10.2%	36.8%	44.0%	44.0%	9.8%	44.5%	40.9%	39.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<b>Creditors Management</b>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		9.2%	4.1%	3.6%	48.2%	71.9%	71.9%	2.7%	28.1%	28.2%	21.7%
<b>Other Indicators</b>											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	34.3%	32.3%	29.1%	37.0%	33.8%	33.8%	29.4%	34.1%	33.9%	33.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	34.3%	32.3%	32.6%	41.0%	37.5%	37.5%		37.8%	39.8%	39.6%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	6.7%	5.5%	4.7%	5.2%	5.9%	5.9%		6.1%	6.2%	6.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.1%	10.6%	8.2%	9.3%	9.3%	9.3%	7.2%	9.2%	9.4%	9.4%
<b>IDP regulation financial viability indicators</b>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	74.8	34.0	38.2	16.3	16.3	16.3	14.0	15.5	15.3	15.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	-154.3%	-51.0%	-28.5%	82.0%	144.1%	144.1%	-30.8%	144.4%	126.3%	113.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	18.3	37.3	53.4	2.8	2.2	2.2	54.8	2.7	2.9	3.7

**References**

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

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	
<b>Demographics</b>	Ref											
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
<b>Monthly household income (no. of households)</b>	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 000												
R25 001 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
<b>Poverty profiles (no. of households)</b>												
< R2 060 per household per month	13											
Insert description	2											
<b>Household demographics (000)</b>												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
<b>Housing statistics</b>												
Formal	3											
Informal												
Total number of households												
Dwellings provided by municipality	4											
Dwellings provided by province/s												
Dwellings provided by private sector	5											
Total new housing dwellings												
<b>Economic</b>												
Inflation/inflation outlook (CPIX)	6											
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
<b>Collection rates</b>												
Property tax/service charges	7											
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ret	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Household service targets (000)</b>										
<b>Water:</b>										
		--	--	--	--	--	--	--	--	--
		10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	--
8		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	--
		18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	--
		40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	--
9		--	--	--	--	--	--	--	--	--
		--	36,954	31,921	32,001	32,001	32,001	32,300	32,300	--
10		--	1,976	1,573	1,573	1,573	1,500	1,600	1,600	--
		--	37,930	33,797	33,574	33,574	33,574	33,900	33,900	--
		40,759	81,259	77,126	76,903	76,903	83,402	83,728	83,728	--
<b>Total number of households</b>										
<b>Sanitation/sewerage:</b>										
		--	--	--	--	--	--	--	--	--
		9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	--
		16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	--
		2,868	3,176	3,045	(887,771)	(887,771)	(887,468)	(884,351)	(1,029,285)	--
		28,196	30,074	29,944	(880,870)	(880,870)	(857,879)	(854,763)	(1,000,191)	--
		472	300	300	300	300	150	--	--	--
		472	(7,414,600)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	--
		--	--	--	--	--	--	--	--	--
		944	(7,414,300)	(6,724,321)	(12,146,651)	(12,146,651)	(12,146,951)	(14,026,105)	(14,671,305)	--
		29,140	(7,384,226)	(6,694,377)	(13,067,523)	(13,067,523)	(13,004,829)	(14,980,868)	(15,671,502)	--
<b>Total number of households</b>										
<b>Energy:</b>										
		--	--	--	--	--	--	--	--	--
		--	574	574	629	629	629	645	645	--
		1,040	(7,413,807)	(6,723,958)	(13,037,049)	(13,037,049)	(13,037,049)	(15,012,712)	(15,703,346)	--
		--	--	--	--	--	--	--	--	--
		1,040	(7,413,233)	(6,723,384)	(13,036,420)	(13,036,420)	(13,036,420)	(15,012,067)	(15,702,701)	--
		1,040	(7,413,233)	(6,723,384)	(13,036,420)	(13,036,420)	(13,036,420)	(15,012,067)	(15,702,701)	--
<b>Total number of households</b>										
<b>Refuse:</b>										
		--	--	--	--	--	--	--	--	--
		--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
		--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
		--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--
		--	9,202	9,202	9,390	9,390	9,390	9,390	9,390	--
		--	9,202	9,202	9,390	9,390	9,390	9,390	9,390	--
<b>Total number of households</b>										
<b>Municipal in-house services</b>										
<b>Household service targets (000)</b>										
<b>Water:</b>										
		--	--	--	--	--	--	--	--	--
		10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	--
8		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	--
		18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	--
		40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	--
9		--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--
10		--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--
		40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	--
<b>Total number of households</b>										
<b>Sanitation/sewerage:</b>										
		--	--	--	--	--	--	--	--	--
		9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	--
		16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	--
		2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	--
		28,196	29,944	29,944	29,944	29,944	32,938	32,938	32,938	--
		472	300	300	300	300	150	--	--	--
		472	300	300	300	300	150	--	--	--
		--	--	--	--	--	--	--	--	--
		944	600	600	600	600	300	--	--	--
		29,140	30,544	30,544	30,544	30,544	33,238	32,938	32,938	--
<b>Total number of households</b>										
<b>Energy:</b>										
		--	--	--	--	--	--	--	--	--
		--	574	574	629	629	629	645	645	--
		1,040	963	963	1,018	1,018	1,018	1,094	1,094	--
		--	--	--	--	--	--	--	--	--
		1,040	1,537	1,537	1,647	1,647	1,647	1,739	1,739	--
		1,040	1,537	1,537	1,647	1,647	1,647	1,739	1,739	--
<b>Total number of households</b>										
<b>Refuse:</b>										
		--	--	--	--	--	--	--	--	--
		--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
		--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
		--	--	--	--	--	--	--	--	--
		--	--	--	--	--	--	--	--	--
		--	9,202	9,202	9,390	9,390	9,390	9,390	9,390	--
		--	9,202	9,202	9,390	9,390	9,390	9,390	9,390	--
<b>Total number of households</b>										



Municipal entity services		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Name of municipal entity		Household service targets (000)									
Name of municipal entity		<b>Water:</b>									
Name of municipal entity		Piped water inside dwelling									
Name of municipal entity		Piped water inside yard (but not in dwelling)									
Name of municipal entity		Using public tap (at least min service level)									
Name of municipal entity		Other water supply (at least min service level)									
Name of municipal entity		Minimum Service Level and Above sub-total									
Name of municipal entity		Using public tap (< min service level)									
Name of municipal entity		Other water supply (< min service level)									
Name of municipal entity		No water supply									
Name of municipal entity		Below Minimum Service Level sub-total									
Name of municipal entity		<b>Total number of households</b>									
Name of municipal entity		<b>Sanitation/sewerage:</b>									
Name of municipal entity		Flush toilet (connected to sewerage)									
Name of municipal entity		Flush toilet (with septic tank)									
Name of municipal entity		Chemical toilet									
Name of municipal entity		Pit toilet (ventilated)									
Name of municipal entity		Other toilet provisions (> min service level)									
Name of municipal entity		Minimum Service Level and Above sub-total									
Name of municipal entity		Bucket toilet									
Name of municipal entity		Other toilet provisions (< min service level)									
Name of municipal entity		No toilet provisions									
Name of municipal entity		Below Minimum Service Level sub-total									
Name of municipal entity		<b>Total number of households</b>									
Name of municipal entity		<b>Energy:</b>									
Name of municipal entity		Electricity (at least min service level)									
Name of municipal entity		Electricity - prepaid (min service level)									
Name of municipal entity		Minimum Service Level and Above sub-total									
Name of municipal entity		Electricity (< min service level)									
Name of municipal entity		Electricity - prepaid (< min service level)									
Name of municipal entity		Other energy sources									
Name of municipal entity		Below Minimum Service Level sub-total									
Name of municipal entity		<b>Total number of households</b>									
Name of municipal entity		<b>Refuse:</b>									
Name of municipal entity		Removed at least once a week									
Name of municipal entity		Minimum Service Level and Above sub-total									
Name of municipal entity		Removed less frequently than once a week									
Name of municipal entity		Using communal refuse dump									
Name of municipal entity		Using own refuse dump									
Name of municipal entity		Other rubbish disposal									
Name of municipal entity		No rubbish disposal									
Name of municipal entity		Below Minimum Service Level sub-total									
Name of municipal entity		<b>Total number of households</b>									
Services provided by 'external mechanisms'		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
Names of service providers		Household service targets (000)									
Names of service providers		<b>Water:</b>									
Names of service providers		Piped water inside dwelling									
Names of service providers		Piped water inside yard (but not in dwelling)									
Names of service providers		Using public tap (at least min service level)									
Names of service providers		Other water supply (at least min service level)									
Names of service providers		Minimum Service Level and Above sub-total									
Names of service providers		Using public tap (< min service level)									
Names of service providers		Other water supply (< min service level)									
Names of service providers		No water supply									
Names of service providers		Below Minimum Service Level sub-total									
Names of service providers		<b>Total number of households</b>									
Names of service providers		<b>Sanitation/sewerage:</b>									
Names of service providers		Flush toilet (connected to sewerage)									
Names of service providers		Flush toilet (with septic tank)									
Names of service providers		Chemical toilet									
Names of service providers		Pit toilet (ventilated)									
Names of service providers		Other toilet provisions (> min service level)									
Names of service providers		Minimum Service Level and Above sub-total									
Names of service providers		Bucket toilet									
Names of service providers		Other toilet provisions (< min service level)									
Names of service providers		No toilet provisions									
Names of service providers		Below Minimum Service Level sub-total									
Names of service providers		<b>Total number of households</b>									
Names of service providers		<b>Energy:</b>									
Names of service providers		Electricity (at least min service level)									
Names of service providers		Electricity - prepaid (min service level)									
Names of service providers		Minimum Service Level and Above sub-total									
Names of service providers		Electricity (< min service level)									
Names of service providers		Electricity - prepaid (< min service level)									
Names of service providers		Other energy sources									
Names of service providers		Below Minimum Service Level sub-total									
Names of service providers		<b>Total number of households</b>									
Names of service providers		<b>Refuse:</b>									
Names of service providers		Removed at least once a week									
Names of service providers		Minimum Service Level and Above sub-total									
Names of service providers		Removed less frequently than once a week									
Names of service providers		Using communal refuse dump									
Names of service providers		Using own refuse dump									
Names of service providers		Other rubbish disposal									
Names of service providers		No rubbish disposal									
Names of service providers		Below Minimum Service Level sub-total									
Names of service providers		<b>Total number of households</b>									
Detail of Free Basic Services (FBS) provided		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
Electricity		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kWh per indigent household per month Rands)									
List type of FBS service		Number of HH receiving this type of FBS									





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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Valuation:</b>										
Date of valuation:	1	9/2/2018	9/2/2018	9/2/2018	28/02/2023	28/02/2023	28/02/2023	28/02/2023	28/02/2023	1/0/1900
Financial year valuation used		2018-2022	2018-2022	2018-2022	2023-2028	2023-2028	2023-2028	2023-2028	2023-2028	1/0/1900
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	1/0/1900
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes	yes	yes	yes	yes	1/0/1900
Municipal partnership s38 used? (Y/N)		no	no	no	no	no	no	no	no	1/0/1900
No. of assistant valuers (FTE)	3	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of data collectors (FTE)	3	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	1/0/1900
No. of internal valuers (FTE)	3	-	-	1/0/1900	-	-	-	-	-	1/0/1900
No. of external valuers (FTE)	3	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/1/1900	1/0/1900
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	1/0/1900
Valuation appeal board established? (Y/N)		Yes	Yes	1/0/1900	Yes	Yes	Yes	Yes	Yes	1/0/1900
Implementation time of new valuation roll (mths)		1/7/2018	1/7/2018	1/7/2018	1/7/2023	1/7/2023	1/7/2023	1/7/2025	1/7/2026	1/0/1900
No. of properties	5	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	1/0/1900
No. of sectional title values	5	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	1/0/1900
No. of unreasonably difficult properties s7(2)		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of supplementary valuations		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	1/0/1900
No. of valuation roll amendments		2/7/1900	2/7/1900	10/20/1903	-	-	-	-	-	1/0/1900
No. of objections by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of appeals by rate payers		1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
No. of successful objections > 10%	8	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900	1/0/1900
Supplementary valuation		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	1/0/1900
Public service infrastructure value (Rm)	5	1/11/1900	1/11/1900	1/20/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	1/0/1900
Municipality owned property value (Rm)		5/17/1900	5/17/1900	5/17/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	1/0/1900
<b>Valuation reductions:</b>										
Valuation reductions-public infrastructure (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-public worship (Rm)		0	0	0	0	0	0	0	0	-
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	-
<b>Total valuation reductions:</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>-</b>
Total value used for rating (Rm)	5	0	0	0	0	0	0	0	0	-
Total land value (Rm)	5	0	0	0	0	0	0	0	0	-
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	-
Total market value (Rm)	5	0	0	0	0	0	0	0	0	-
<b>Rating:</b>										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	-
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	0
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0
Fixed amount minimum value (R'000)		15	15	15	15	15	15	15	15	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
<b>Rate revenue:</b>										
Rate revenue budget (R'000)	6	52	47	49	59	59	59	65	69	-
Rate revenue expected to collect (R'000)	6	36	32	24	27	27	27	33	35	-
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	-
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		254	254	254	239	239	239	239	239	-
Rebates, exemptions - pensioners (R'000)		-	-	-	766	766	766	622	622	-
Rebates, exemptions - bona fide farm. (R'000)		210	210	194	668	668	668	973	973	-
Rebates, exemptions - other (R'000)		730	1,172	1,253	1,321	1,321	1,321	1,321	1,321	-
Phase-in reductions/discounts (R'000)		2	11	20	181	181	181	181	181	-
<b>Total rebates, exemptns, reductns, discs (R'000)</b>		<b>1,197</b>	<b>1,648</b>	<b>1,721</b>	<b>3,175</b>	<b>3,175</b>	<b>3,175</b>	<b>3,336</b>	<b>3,336</b>	<b>-</b>

**References**

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

**KZN291 Mandeni - Supporting Table SA12a Property rates by category (current year)**

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Current Year 2023/24</b>												
<b>Valuation:</b>												
No. of properties		80	344	-	5,386	410	-	129	129	-	-	-
No. of sectional title property values		-	-	-	41	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		4	4	-	4	4	-	1	1	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	180,919,200	180,919,200	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	73,545,000	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	493,383,600	-	571,269,000	393,608,500	-	131,875,000	131,875,000	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	342,426,000	585,665,400	-	764,578,888	210,030,000	-	412,505,560	412,505,560	-	-	-
Total land value (Rm)	6	92,426,000	93,665,400	-	103,578,888	144,030,000	-	85,399,200	85,399,200	-	-	-
Total value of improvements (Rm)	6	496,426,000	691,665,400	-	964,578,888	310,030,000	-	546,505,560	546,505,560	-	-	-
Total market value (Rm)	6	596,426,000	771,665,400	-	743,578,888	510,030,000	-	746,919,200	746,919,200	-	-	-
<b>Rating:</b>												
Average rate	3	0	0	-	0	0	-	0	0	-	-	-
Rate revenue budget (R'000)		8,159,959	13,956,317	-	7,256,427	742,948	-	23,431	23,431	-	-	-
Rate revenue expected to collect (R'000)		3,548,772	8,490,295	-	2,300,933	505,205	-	15,933	15,933	-	-	-
Expected cash collection rate (%)	4	1	1	-	1	1	-	1	1	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	30,150,000	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	170,850,000	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	393,383,600	-	254,419,000	193,608,500	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	20,343,000	20,343,000	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>												

**References**

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
<b>Budget Year 2024/25</b>												
<b>Valuation:</b>												
No. of properties		80	348	-	4,832	411	-	353	353	-	-	-
No. of sectional title property values		-	-	-	41	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		1	1	-	1	1	-	2	2	-	-	-
Frequency of valuation (select)		5	5	-	5	5	-	5	5	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
<b>Valuation reductions:</b>												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	73,545,000	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	493,383,600	-	471,269,000	293,608,500	-	973,114,080	973,114,080	-	-	-
<b>Total valuation reductions:</b>												
Total value used for rating (Rm)	6	342,426,000	601,665,400	-	764,578,888	210,030,000	-	243,278,520	243,278,520	-	-	-
Total land value (Rm)	6	192,426,000	293,665,400	-	243,578,888	144,030,000	-	-	-	-	-	-
Total value of improvements (Rm)	6	496,426,000	691,665,400	-	964,578,888	310,030,000	-	-	-	-	-	-
Total market value (Rm)	6	896,426,000	971,665,400	-	843,578,888	686,030,000	-	1,216,392,600	1,216,392,600	-	-	-
<b>Rating:</b>												
Average rate	3	0	0	-	0	0	-	0	0	-	-	-
Rate revenue budget (R '000)		10,288,297	16,968,611	-	12,079,644	650,231	-	993,361	993,361	-	-	-
Rate revenue expected to collect (R'000)		5,144,149	8,484,306	-	6,039,822	325,116	-	645,685	645,685	-	-	-
Expected cash collection rate (%)	4	1	1	-	1	1	-	1	1	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	239,289,000	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	621,970,000	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	973,114,080	-	973,114,080	973,114,080	-	-	-
Rebates, exemptions - other (R'000)		-	393,383,600	-	170,850,000	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
<b>Total rebates,exemptns,eductns,discs (R'000)</b>		-	-	-	-	-	-	-	-	-	-	-

**References**

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

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Property rates (rate in the Rand)</b>	1								
Residential properties			0	0	0	0.0155	-	-	-
Residential properties - vacant land			0	0	0	0.0245	-	-	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0	0	0	0.0039	-	-	-
Farm properties - not used			0	0	0	0.0039	-	-	-
Industrial properties			0	0	0	0.0262	-	-	-
Business and commercial properties			0	0	0	0.0262	-	-	-
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0	0	0	0.0245	-	-	-
Municipal properties			0	0	0	0.0245	-	-	-
Public service infrastructure			0	0	0	0.0039	-	-	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			0	0	0	0.0195	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
<b>Property rates by usage</b>									
Business and commercial properties			0	0	0	0.0262	-	-	-
Industrial properties			0	0	0	0.0262	-	-	-
Mining properties			0	0	0	0.0039	-	-	-
Residential properties			0	0	0	0.0155	-	-	-
Agricultural properties			0	0	0	0.0039	-	-	-
Public benefit organisations			0	0	0	0.0155	-	-	-
Public service purpose properties			0	0	0	0.0245	-	-	-
Public service infrastructure properties			0	0	0	0.0039	-	-	-
Vacant land			0	0	0	0.0155	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
<b>Exemptions, reductions and rebates (Rands)</b>									
<b>Residential properties</b>									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			85,000	85,000	85,000	185,000	-	-	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	-	-	-	-	-
Temporary relief rebate or exemption			4,416,000	11,040,000	20,343,000	0	-	-	-
Bona fide farmers rebate or exemption			210,030,000	210,030,000	193,608,500	668,190,080	-	-	-
<b>Other rebates or exemptions</b>	2		-	-	-	-	-	-	-
<b>Water tariffs</b>									
<b>Domestic</b>									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/k)			-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)		-	-	-	-	-	-	-
Water usage - Block 1 (c/k)	(fill in thresholds)		-	-	-	-	-	-	-
Water usage - Block 2 (c/k)	(fill in thresholds)		-	-	-	-	-	-	-
Water usage - Block 3 (c/k)	(fill in thresholds)		-	-	-	-	-	-	-
Water usage - Block 4 (c/k)	(fill in thresholds)		-	-	-	-	-	-	-

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



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

**References**

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

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

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Exemptions, reductions and rebates (Rands)</b> <i>[Insert lines as applicable]</i>									
<b>Water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
<b>Waste water tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
<b>Electricity tariffs</b> <i>[Insert blocks as applicable]</i>		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

**KZN291 Mandeni - Supporting Table SA14 Household bills**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Rand/cent</b>											
<b>Monthly Account for Household - 'Middle Income Range'</b>											
<b>Rates and services charges:</b>											
Property rates		1,124.64	1,114.03	1,167.51	1,167.51	1,167.51	1,167.51	4.9%	1,236.96	1,249.21	-
Electricity: Basic levy		567.06	590.73	647.44	744.55	744.55	744.55	12.7%	847.50	855.89	-
Electricity: Consumption		2,575.84	2,683.32	2,940.92	3,382.05	3,382.05	3,382.05	12.7%	3,849.69	3,887.81	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		147.67	148.37	155.50	163.74	163.74	163.74	4.9%	173.48	175.20	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>4,415.21</b>	<b>4,536.45</b>	<b>4,911.35</b>	<b>5,457.85</b>	<b>5,457.85</b>	<b>5,457.85</b>	<b>11.9%</b>	<b>6,107.63</b>	<b>6,168.10</b>	<b>-</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total large household bill:</b>		<b>4,415.21</b>	<b>4,536.45</b>	<b>4,911.35</b>	<b>5,457.85</b>	<b>5,457.85</b>	<b>5,457.85</b>	<b>11.9%</b>	<b>6,107.63</b>	<b>6,168.10</b>	<b>-</b>
<b>% increase/-decrease</b>			<b>2.7%</b>	<b>8.3%</b>	<b>11.1%</b>	<b>-</b>	<b>-</b>	<b>11.9%</b>	<b>11.9%</b>	<b>1.0%</b>	<b>(100.0%)</b>
<b>Monthly Account for Household - 'Affordable Range'</b>											
<b>Rates and services charges:</b>											
Property rates		609.01	603.27	632.22	632.22	632.22	632.22	4.9%	669.83	676.46	-
Electricity: Basic levy		331.89	345.74	378.93	435.77	435.77	435.77	12.7%	496.03	500.94	-
Electricity: Consumption		511.96	533.32	584.52	672.20	672.20	672.20	12.7%	765.14	772.72	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		141.69	142.37	149.20	157.11	157.11	157.11	4.9%	166.45	168.10	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>1,594.55</b>	<b>1,624.70</b>	<b>1,744.88</b>	<b>1,897.30</b>	<b>1,897.30</b>	<b>1,897.30</b>	<b>10.5%</b>	<b>2,097.46</b>	<b>2,118.22</b>	<b>-</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		<b>1,594.55</b>	<b>1,624.70</b>	<b>1,744.88</b>	<b>1,897.30</b>	<b>1,897.30</b>	<b>1,897.30</b>	<b>10.5%</b>	<b>2,097.46</b>	<b>2,118.22</b>	<b>-</b>
<b>% increase/-decrease</b>			<b>1.9%</b>	<b>7.4%</b>	<b>8.7%</b>	<b>-</b>	<b>-</b>	<b>10.5%</b>	<b>10.5%</b>	<b>1.0%</b>	<b>(100.0%)</b>
<b>Monthly Account for Household - 'Indigent' Household receiving free basic services</b>											
<b>Rates and services charges:</b>											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
<b>sub-total</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
VAT on Services		-	-	-	-	-	-	-	-	-	-
<b>Total small household bill:</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>% increase/-decrease</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**References**

1. Use as basis property value of R700 000, 1 000 kWh electricity and 30kl water
2. Use as basis property value of R500 000 and R700 000, 500 kWh electricity and 25kl water
3. Use as basis property value of R 300 000, 350kWh electricity and 20kl water (50 kWh electricity and 6 kl water free)

**KZN291 Mandeni - Supporting Table SA15 Investment particulars by type**

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>		-	-	-	-	-	-	-	-	-
<b>Consolidated total:</b>		-	-	-	-	-	-	-	-	-

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

KZN291 Mandeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate <sup>a</sup>	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												
<b>Parent municipality</b>														
														-
														-
														-
														-
<b>Municipality sub-total</b>										-		-	-	-
<b>Entities</b>														
														-
														-
														-
														-
<b>Entities sub-total</b>										-		-	-	-
<b>TOTAL INVESTMENTS AND INTEREST</b>	1									-		-	-	-

References  
 1. Total investments must reconcile to all items in Table SA15 for the Current Year (30 June)  
 2. List investments in expiry date order  
 3. If 'variable' is selected in column F, input interest rate range  
 4. Withdrawals to be entered as negative

check

**KZN291 Mandeni - Supporting Table SA17 Borrowing**

Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>										
<b>Parent municipality</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Municipality sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Entities</b>										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
<b>Entities sub-total</b>	1	-	-	-	-	-	-	-	-	-
<b>Total Borrowing</b>	1	-	-	-	-	-	-	-	-	-

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

**References**

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

**KZN291 Mandeni - Supporting Table SA18 Transfers and grant receipts**

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>RECEIPTS:</b>	1, 2									
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>		198,387	213,599	243,698	241,943	242,250	242,250	249,394	247,404	241,672
EPWP Incentive	-	-	2,435	4,807	-	(143)	(143)	1,815	-	-
Finance Management	-	-	-	1,850	1,850	1,850	1,850	1,800	1,900	2,000
Integrated National Electrification Programme	-	-	-	7,200	7,384	7,384	7,384	-	-	-
Local Government Equitable Share	-	198,387	211,164	212,818	230,823	230,823	230,823	243,588	243,355	237,347
Municipal Infrastructure Grant	-	-	-	17,023	1,886	2,336	2,336	2,191	2,149	2,325
Other transfers/grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	50,633	50,633	-	-	-	-	-	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECE	-	-	50,633	50,633	-	-	-	-	-	-
Other transfers/grants [insert description]	-	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Transfers and Grants</b>	5	198,387	264,233	294,332	241,943	242,250	242,250	249,394	247,404	241,672
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>		-	42,232	82,276	50,384	62,165	62,165	38,910	40,840	44,178
Municipal Infrastructure Grant (MIG)	-	-	42,232	82,276	47,831	44,056	44,056	38,910	40,840	44,178
Integrated National Electrification Programme Grant	-	-	-	-	2,553	2,553	2,553	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	15,556	15,556	-	-	-
Other capital transfers/grants [insert desc]	-	-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		-	50,633	50,633	-	-	-	-	-	-
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	-	-	50,633	50,633	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	5	-	92,865	132,909	50,384	62,165	62,165	38,910	40,840	44,178
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		198,387	357,098	427,241	292,327	304,415	304,415	288,304	288,244	285,850

**References**

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

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>EXPENDITURE:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		-	(27,163)	(44,494)	11,120	11,427	11,427	5,806	4,049	4,325
Expanded Public Works Programme Integrated Gra	-	-	(2,435)	(4,807)	-	(143)	(143)	1,815	-	-
Integrated National Electrification Programme Grant	-	-	-	(6,576)	7,384	7,384	7,384	-	-	-
Local Government Financial Management Grant	-	-	-	(1,850)	1,850	1,850	1,850	1,800	1,900	2,000
Municipal Disaster Relief Grant	-	-	(20,015)	(21,482)	-	-	-	-	-	-
Municipal Infrastructure Grant	-	-	(4,713)	(9,780)	1,886	2,336	2,336	2,191	2,149	2,325
Other transfers/grants [insert description]										
<b>Provincial Government:</b>		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total operating expenditure of Transfers and Grants:</b>		-	(27,163)	(44,494)	11,120	11,427	11,427	5,806	4,049	4,325
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		7,924	(85,444)	(123,604)	50,384	62,165	62,165	38,910	40,840	44,178
Integrated National Electrification Programme Grant	-	-	-	-	2,553	2,553	2,553	-	-	-
KwaZulu-Natal	-	6,207	(44,861)	(44,861)	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	-	15,556	15,556	-	-	-
Municipal Infrastructure Grant	-	1,717	(40,583)	(78,743)	47,831	44,056	44,056	38,910	40,840	44,178
Other capital transfers/grants [insert desc]										
<b>Provincial Government:</b>		6,207	(44,861)	(44,861)	-	-	-	-	-	-
KwaZulu-Natal	-	6,207	(44,861)	(44,861)	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]										
<b>Total capital expenditure of Transfers and Grants</b>		14,131	(130,305)	(168,465)	50,384	62,165	62,165	38,910	40,840	44,178
<b>TOTAL EXPENDITURE OF TRANSFERS AND GRANTS</b>		14,131	(157,468)	(212,959)	61,504	73,592	73,592	44,716	44,889	48,503

References

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



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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Operating transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		198,387	213,599	243,698	241,943	242,250	242,250	249,394	247,404	241,672
Repayment of grants										
<b>Conditions met - transferred to revenue</b>		<b>198,387</b>	<b>186,436</b>	<b>199,204</b>	<b>253,063</b>	<b>253,677</b>	<b>253,677</b>	<b>255,199</b>	<b>251,454</b>	<b>245,997</b>
Conditions still to be met - transferred to liabilities		-	27,163	44,494	(11,120)	(11,427)	(11,427)	(5,806)	(4,049)	(4,325)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	50,633	50,633	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>50,633</b>	<b>50,633</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total operating transfers and grants revenue</b>		<b>198,387</b>	<b>237,070</b>	<b>249,837</b>	<b>253,063</b>	<b>253,677</b>	<b>253,677</b>	<b>255,199</b>	<b>251,454</b>	<b>245,997</b>
<b>Total operating transfers and grants - CTBM</b>	2	<b>-</b>	<b>27,163</b>	<b>44,494</b>	<b>(11,120)</b>	<b>(11,427)</b>	<b>(11,427)</b>	<b>(5,806)</b>	<b>(4,049)</b>	<b>(4,325)</b>
<b>Capital transfers and grants:</b>	1,3									
<b>National Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	42,232	82,276	50,384	62,165	62,165	38,910	40,840	44,178
<b>Conditions met - transferred to revenue</b>		<b>(7,924)</b>	<b>127,676</b>	<b>205,880</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		7,924	(85,444)	(123,604)	50,384	62,165	62,165	38,910	40,840	44,178
<b>Provincial Government:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>6,207</b>	<b>(44,861)</b>	<b>(44,861)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		(6,207)	44,861	44,861	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year										
Current year receipts		-	92,865	132,909	50,384	62,165	62,165	38,910	40,840	44,178
<b>Conditions met - transferred to revenue</b>		<b>-</b>	<b>92,865</b>	<b>132,909</b>	<b>50,384</b>	<b>62,165</b>	<b>62,165</b>	<b>38,910</b>	<b>40,840</b>	<b>44,178</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>(1,717)</b>	<b>175,681</b>	<b>293,929</b>	<b>50,384</b>	<b>62,165</b>	<b>62,165</b>	<b>38,910</b>	<b>40,840</b>	<b>44,178</b>
<b>Total capital transfers and grants - CTBM</b>	2	<b>1,717</b>	<b>(40,583)</b>	<b>(78,743)</b>	<b>50,384</b>	<b>62,165</b>	<b>62,165</b>	<b>38,910</b>	<b>40,840</b>	<b>44,178</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>196,670</b>	<b>412,750</b>	<b>543,766</b>	<b>303,447</b>	<b>315,842</b>	<b>315,842</b>	<b>294,110</b>	<b>292,293</b>	<b>290,175</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>1,717</b>	<b>(13,420)</b>	<b>(34,249)</b>	<b>39,264</b>	<b>50,738</b>	<b>50,738</b>	<b>33,105</b>	<b>36,790</b>	<b>39,853</b>

**References**

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

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	
<b>Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Organisations</b>											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Cash Transfers to Groups of Individuals</b>											
<i>Insert description</i>		1,557	-	-	-	-	-	-	-	-	-
<b>Total Cash Transfers To Groups Of Individuals:</b>		1,557	-	-	-	-	-	-	-	-	-
<b>TOTAL CASH TRANSFERS AND GRANTS</b>	6	1,557	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other municipalities</b>											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Municipalities:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to Entities/Other External Mechanisms</b>											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Entities/Ems'</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Transfers to other Organs of State</b>											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Transfers To Other Organs Of State:</b>		-	-	-	-	-	-	-	-	-	-
<b>Non-Cash Grants to Organisations</b>											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Organisations</b>		-	-	-	-	-	-	-	-	-	-
<b>Groups of Individuals</b>											
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-	-
<b>Total Non-Cash Grants To Groups Of Individuals:</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL NON-CASH TRANSFERS AND GRANTS</b>		-	-	-	-	-	-	-	-	-	-
<b>TOTAL TRANSFERS AND GRANTS</b>	6	1,557	-	-	-	-	-	-	-	-	-

References

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

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

Summary of Employee and Councillor remuneration	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand		A	B	C	D	E	F	G	H	I
<b>Councillors (Political Office Bearers plus Other)</b>	1									
Basic Salaries and Wages		-	-	12,098	12,989	12,989	12,989	13,768	14,181	14,465
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	543	636	636	636	675	695	709
Cellphone Allowance		-	-	1,502	1,591	1,591	1,591	1,687	1,737	1,772
Housing Allowances		-	-	182	244	244	244	258	266	271
Other benefits and allowances		-	-	-	-	-	-	-	-	-
<b>Sub Total - Councillors</b>		-	-	14,325	15,460	15,460	15,460	16,388	16,879	17,217
<b>% increase</b>	4				7.9%	-	-	6.0%	3.0%	2.0%
<b>Senior Managers of the Municipality</b>	2									
Basic Salaries and Wages		5,197	5,197	4,204	5,602	5,602	5,602	5,876	5,269	6,430
Pension and UIF Contributions		0	0	1	11	11	11	11	12	12
Medical Aid Contributions		-	-	-	-	-	-	42	44	46
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		561	1,048	583	476	476	476	499	522	546
Motor Vehicle Allowance	3	737	737	645	773	773	773	871	911	953
Cellphone Allowance	3	186	186	182	186	186	186	195	204	213
Housing Allowances	3	264	264	256	265	265	265	278	291	304
Other benefits and allowances	3	1	1	1	1	1	1	286	299	312
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	3,628	345	1,443	-	-	-	3,736	2,408	2,518
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Municipality</b>		10,575	7,778	7,316	7,314	7,314	7,314	11,794	9,959	11,335
<b>% increase</b>	4		(26.4%)	(5.9%)	(0.0%)	-	-	61.3%	(15.6%)	13.8%
<b>Other Municipal Staff</b>										
Basic Salaries and Wages		66,668	71,436	74,961	89,913	89,913	89,913	94,130	101,729	100,371
Pension and UIF Contributions		10,682	11,179	12,303	14,704	14,704	14,704	15,938	16,683	17,450
Medical Aid Contributions		5,722	5,273	5,426	5,886	5,886	5,886	6,180	6,508	6,808
Overtime		1,437	1,826	2,388	1,716	1,716	1,716	2,469	2,583	2,702
Performance Bonus		5,401	4,104	6,078	6,209	6,209	6,209	6,513	7,335	7,672
Motor Vehicle Allowance	3	3,978	4,063	4,672	5,239	5,239	5,239	5,495	6,659	6,965
Cellphone Allowance	3	469	452	530	526	526	526	604	836	874
Housing Allowances	3	288	289	306	345	345	345	362	626	700
Other benefits and allowances	3	1,035	1,041	828	765	765	765	887	1,226	1,283
Payments in lieu of leave		2,927	585	2,636	2,591	2,591	2,591	2,718	2,843	2,973
Long service awards		378	832	962	1,341	1,341	1,341	1,407	1,472	1,539
Post-retirement benefit obligations	6	(163)	(1,143)	(1,651)	4,872	4,872	4,872	4,047	5,140	5,377
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Municipal Staff</b>		98,821	99,934	109,438	134,106	134,106	134,106	140,748	153,638	154,713
<b>% increase</b>	4		1.1%	9.5%	22.5%	-	-	5.0%	9.2%	0.7%
<b>Total Parent Municipality</b>		109,396	107,713	131,079	156,880	156,880	156,880	168,930	180,477	183,266
			(1.5%)	21.7%	19.7%	-	-	7.7%	6.8%	1.5%
<b>Board Members of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Board Members of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4		-	-	-	-	-	-	-	-

<b>Senior Managers of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Senior Managers of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-	-
<b>Other Staff of Entities</b>										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
<b>Sub Total - Other Staff of Entities</b>		-	-	-	-	-	-	-	-	-
<b>% increase</b>	4	-	-	-	-	-	-	-	-	-
<b>Total Municipal Entities</b>		-	-	-	-	-	-	-	-	-
<b>TOTAL SALARY, ALLOWANCES &amp; BENEFITS</b>		<b>109,396</b>	<b>107,713</b>	<b>131,079</b>	<b>156,880</b>	<b>156,880</b>	<b>156,880</b>	<b>168,930</b>	<b>180,477</b>	<b>183,266</b>
<b>% increase</b>	4		(1.5%)	21.7%	19.7%	-	-	7.7%	6.8%	1.5%
<b>TOTAL MANAGERS AND STAFF</b>	5.7	<b>109,396</b>	<b>107,713</b>	<b>116,754</b>	<b>141,420</b>	<b>141,420</b>	<b>141,420</b>	<b>152,543</b>	<b>163,597</b>	<b>166,049</b>

References

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

Column Definitions:

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



**KZN291 Mandeni - Supporting Table SA24 Summary of personnel numbers**

Summary of Personnel Numbers	Ref	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
<b>Municipal Council and Boards of Municipal Entities</b>										
Councillors (Political Office Bearers plus Other Councillors)		35	5	30	35	5	30	5	30	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
<b>Municipal employees</b>	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	6	-	6	6	-	6	-	6	-
Other Managers	7	20	19	1	28	27	1	27	1	-
<b>Professionals</b>		115	101	14	123	108	15	110	15	-
Finance		33	24	9	34	25	9	26	9	-
Spatial/town planning		13	13	-	15	14	1	15	1	-
Information Technology		4	4	-	5	5	-	5	-	-
Roads		10	5	5	12	7	5	7	5	-
Electricity		5	5	-	5	5	-	5	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		41	41	-	41	41	-	41	-	-
Other		9	9	-	11	11	-	11	-	-
<b>Technicians</b>		22	19	3	22	19	3	21	3	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		22	19	3	22	19	3	21	3	-
Clerks (Clerical and administrative)		23	23	-	24	24	-	24	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		21	21	-	24	24	-	28	-	-
Elementary Occupations		77	77	-	83	83	-	101	-	-
<b>TOTAL PERSONNEL NUMBERS</b>	9	<b>319</b>	<b>265</b>	<b>54</b>	<b>345</b>	<b>290</b>	<b>55</b>	<b>316</b>	<b>55</b>	<b>-</b>
<b>% increase</b>					8.2%	9.4%	1.9%	(8.4%)	(81.0%)	(100.0%)
<b>Total municipal employees headcount</b>	6, 10	<b>319</b>	<b>265</b>	<b>54</b>	<b>345</b>	<b>290</b>	<b>55</b>	<b>316</b>	<b>55</b>	<b>-</b>
Finance personnel headcount	8, 10	<b>33</b>	<b>24</b>	<b>9</b>	<b>34</b>	<b>25</b>	<b>9</b>	<b>26</b>	<b>9</b>	<b>-</b>
Human Resources personnel headcount	8, 10	<b>286</b>	<b>241</b>	<b>45</b>	<b>311</b>	<b>265</b>	<b>46</b>	<b>290</b>	<b>46</b>	<b>-</b>

References

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

KZN291 Mandeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	72,341	75,479	79,636
Service charges - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water M	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Manage	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	14,106	14,756	15,436
Sale of Goods and Rendering of S	790	790	790	790	790	790	790	790	790	790	790	790	790	9,474	8,405	13,354
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivab	80	80	80	80	80	80	80	80	80	80	80	80	80	963	1,007	1,053
Interest earned from Current a	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	28,840	29,705
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	31	31	31	31	31	31	31	31	31	31	31	31	31	374	391	409
Licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	100	100	100	100	100	100	100	100	100	100	100	100	1,200	1,254	1,313	
<b>Non-Exchange Revenue</b>																
Property rates	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	62,237	65,099	69,094
Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	109	109	109	109	109	109	109	109	109	109	109	109	109	1,310	1,371	1,434
Licences or permits	80	80	80	80	80	80	80	80	80	80	80	80	80	957	1,001	1,047
Transfer and subsidies - Opera	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	253,163	252,337	246,760
Interest	248	248	248	248	248	248	248	248	248	248	248	248	248	2,976	3,113	3,256
Fuel Levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capit</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>37,258</b>	<b>447,101</b>	<b>453,053</b>	<b>462,498</b>
<b>Expenditure</b>																
Employee related costs	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	152,543	153,638	154,713
Remuneration of councillors	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,388	16,879	17,217
Bulk purchases - electricity	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	57,866	59,164	61,931
Inventory consumed	427	427	427	427	427	427	427	427	427	427	427	427	427	5,118	5,489	5,587
Debt impairment	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,261	30,463	30,416
Depreciation and amortisation	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	37,856	38,992	39,772
Interest	275	275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,452	3,611
Contracted services	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	6,606	79,270	77,357	79,136
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off	522	522	522	522	522	522	522	522	522	522	522	522	522	6,261	6,323	6,387
Operational costs	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	4,563	54,755	58,212	61,289
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>36,968</b>	<b>443,616</b>	<b>449,970</b>	<b>460,058</b>
<b>Surplus/(Deficit)</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>290</b>	<b>3,484</b>	<b>3,083</b>	<b>2,440</b>
Transfers and subsidies - capital (monetary allocations)	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	39,760	40,840	44,178
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Income Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after income tax</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>
Share of Surplus/Deficit attributable to other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to the municipality	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	3,604	43,244	43,923	46,618
Share of Surplus/Deficit attributable to other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) for the year</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>3,604</b>	<b>43,244</b>	<b>43,923</b>	<b>46,618</b>

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

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

Description	Re	Budget Year 2024/25											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue by Vote</b>																
Vote 1 - Executive and council				670	670	670	670	670	670	670	670	670	2,010	8,038	8,356	8,700
Vote 2 - Finance and administration			27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	83,049	332,198	335,662	334,492
Vote 3 - Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services			455	455	455	455	455	455	455	455	455	455	1,366	5,464	5,817	9,866
Vote 5 - Sport and Recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development			3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	10,386	41,542	43,451	46,986
Vote 9 - Road transport			332	332	332	332	332	332	332	332	332	332	996	3,985	2,269	2,374
Vote 10 - Energy sources			6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	20,169	80,675	82,690	87,890
Vote 11 - Waste Management			1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	3,740	14,958	15,647	16,369
Vote 12 - Environmental Protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		-	-	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>40,572</b>	<b>#####</b>	<b>486,861</b>	<b>493,892</b>	<b>506,676</b>
<b>Expenditure by Vote to be appropriated</b>																
Vote 1 - Executive and council			5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	16,500	66,001	69,140	71,919
Vote 2 - Finance and administration			11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	35,280	141,121	139,836	137,934
Vote 3 - Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services			2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	7,703	30,811	31,707	33,069
Vote 5 - Sport and Recreation			836	836	836	836	836	836	836	836	836	836	2,507	10,030	10,258	11,102
Vote 6 - Public safety			157	157	157	157	157	157	157	157	157	157	472	1,890	1,976	2,067
Vote 7 - Housing			3	3	3	3	3	3	3	3	3	3	8	30	31	33
Vote 8 - Planning and Development			2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	2,216	6,648	26,592	24,989	26,020
Vote 9 - Road transport			4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	4,685	14,056	56,225	58,481	59,862
Vote 10 - Energy sources			6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	19,036	76,143	76,813	81,119
Vote 11 - Waste Management			2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	7,531	30,124	31,858	31,847
Vote 12 - Environmental Protection			339	339	339	339	339	339	339	339	339	339	1,016	4,063	4,250	4,445
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		-	-	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>36,919</b>	<b>#####</b>	<b>443,031</b>	<b>449,339</b>	<b>459,418</b>
<b>Surplus/(Deficit) before assoc.</b>		-	-	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>10,958</b>	<b>43,830</b>	<b>44,553</b>	<b>47,258</b>
Income tax			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions			-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>	<b>1</b>	-	-	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>3,653</b>	<b>10,958</b>	<b>43,830</b>	<b>44,553</b>	<b>47,258</b>

References

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



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

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	28,353	340,236	344,018	343,192
Executive and council		670	670	670	670	670	670	670	670	670	670	670	670	8,038	8,356	8,700
Finance and administration		27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	27,683	332,198	335,662	334,492
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		455	455	455	455	455	455	455	455	455	455	455	455	5,464	5,817	9,866
Community and social services		423	423	423	423	423	423	423	423	423	423	423	423	5,073	5,408	5,585
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		33	33	33	33	33	33	33	33	33	33	33	33	391	409	4,281
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,527	45,720	49,360
Planning and development		3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	3,462	41,542	43,451	46,986
Road transport		332	332	332	332	332	332	332	332	332	332	332	332	3,985	2,269	2,374
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Trading services</b>		7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	7,969	95,634	98,337	104,259
Energy sources		6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	6,723	80,675	82,690	87,890
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	1,247	14,958	15,647	16,369
<b>Other</b>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Total Revenue - Functional</b>		40,572	40,572	40,572	40,572	40,572	40,572	40,572	40,572	40,572	40,572	40,572	40,572	486,861	493,892	506,676
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		17,260	17,260	17,260	17,260	17,260	17,260	17,260	17,260	17,260	17,260	17,260	17,260	207,123	208,975	209,853
Executive and council		5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	66,001	69,140	71,919
Finance and administration		11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	11,760	141,121	139,836	137,934
Internal audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Community and public safety</b>		3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	3,563	42,761	43,973	46,271
Community and social services		2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	2,568	30,811	31,707	33,069
Sport and recreation		836	836	836	836	836	836	836	836	836	836	836	836	10,030	10,258	11,102
Public safety		157	157	157	157	157	157	157	157	157	157	157	157	1,890	1,976	2,067
Housing		3	3	3	3	3	3	3	3	3	3	3	3	30	31	33
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Economic and environmental services</b>		6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	6,933	83,202	84,377	86,909
Planning and development		2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	2,143	25,716	24,533	25,547
Road transport		4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	4,452	53,423	55,594	56,917
Environmental protection		339	339	339	339	339	339	339	339	339	339	339	339	4,063	4,250	4,445
<b>Trading services</b>		9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	9,089	109,070	111,557	115,911
Energy sources		6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	6,345	76,143	76,813	81,119
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		234	234	234	234	234	234	234	234	234	234	234	234	2,802	2,886	2,944
Waste management		2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	2,510	30,124	31,858	31,847
<b>Other</b>		73	73	73	73	73	73	73	73	73	73	73	73	876	457	473
<b>Total Expenditure - Functional</b>		36,919	36,919	36,919	36,919	36,919	36,919	36,919	36,919	36,919	36,919	36,919	36,919	443,031	449,339	459,418
<b>Surplus/(Deficit) before assoc.</b>		3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	43,830	44,553	47,258
Intercompany/Parent subsidiary transactions		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<b>Surplus/(Deficit)</b>	1	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	3,653	43,830	44,553	47,258

References

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

<b>KZN291 Mandeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)</b>																
Description	Re	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
<b>Multi-year expenditure to be appropriated</b>	1															
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Single-year expenditure to be appropriated</b>																
Vote 1 - Executive and council		489	489	489	489	489	489	489	489	489	489	489	489	5,870	20,000	15,000
Vote 2 - Finance and administration		713	713	713	713	713	713	713	713	713	713	713	713	8,557	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		371	371	371	371	371	371	371	371	371	371	371	371	4,457	-	-
Vote 5 - Sport and Recreation		844	844	844	844	844	844	844	844	844	844	844	844	10,127	-	-
Vote 6 - Public safety		78	78	78	78	78	78	78	78	78	78	78	78	939	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	12,191	10,870	-
Vote 9 - Road transport		6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	79,535	3,739	-
Vote 10 - Energy sources		313	313	313	313	313	313	313	313	313	313	313	313	3,752	-	-
Vote 11 - Waste Management		181	181	181	181	181	181	181	181	181	181	181	181	2,174	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	2	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>127,600</b>	<b>34,609</b>	<b>15,000</b>
<b>Total Capital Expenditure</b>	2	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>10,633</b>	<b>127,600</b>	<b>34,609</b>	<b>15,000</b>

**References**  
1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates  
2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

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

Description	Re	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital Expenditure - Functional</b>	1															
<b>Governance and administration</b>		1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	1,202	14,426	20,000	15,000
Executive and council		489	489	489	489	489	489	489	489	489	489	489	489	5,870	20,000	15,000
Finance and administration		713	713	713	713	713	713	713	713	713	713	713	713	8,557	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	1,294	15,522	-	-
Community and social services		371	371	371	371	371	371	371	371	371	371	371	371	4,457	-	-
Sport and recreation		844	844	844	844	844	844	844	844	844	844	844	844	10,127	-	-
Public safety		78	78	78	78	78	78	78	78	78	78	78	78	939	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	7,644	91,726	14,609	-
Planning and development		1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	1,016	12,191	10,870	-
Road transport		6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	6,628	79,535	3,739	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		494	494	494	494	494	494	494	494	494	494	494	494	5,926	-	-
Energy sources		313	313	313	313	313	313	313	313	313	313	313	313	3,752	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		181	181	181	181	181	181	181	181	181	181	181	181	2,174	-	-
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	2	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	127,600	34,609	15,000
<b>Funded by:</b>																
National Government		2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	2,830	33,963	-	-
Provincial Government		62	62	62	62	62	62	62	62	62	62	62	62	739	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>		2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	2,892	34,702	-	-
<b>Borrowing</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Internally generated funds</b>		7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	7,741	92,898	34,609	15,000
<b>Total Capital Funding</b>		10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	10,633	127,600	34,609	15,000

**References**

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

2. Total Capital Expenditure must reconcile to Budgeted Capital Expenditure

check

**KZN291 Mandeni - Supporting Table SA30 Budgeted monthly cash flow**

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26
<b>Cash Receipts By Source</b>													1		
Property rates	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	2,593	31,118	32,550	34,047
Service charges - electricity revenue	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	5,727	68,724	71,705	75,654
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	588	588	588	588	588	588	588	588	588	588	588	588	7,053	7,378	7,718
Rental of facilities and equipment	29	29	29	29	29	29	29	29	29	29	29	29	350	366	383
Interest earned - external investments	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	28,840	29,705
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	6	6	6	6	6	6	6	6	6	6	6	6	76	80	83
Licences and permits	92	92	92	92	92	92	92	92	92	92	92	92	1,100	1,151	1,204
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	21,866	262,390	260,257	255,861
Other revenue	262	262	262	262	262	262	262	262	262	262	262	262	3,148	3,293	7,885
<b>Cash Receipts by Source</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>33,497</b>	<b>401,960</b>	<b>405,620</b>	<b>412,541</b>
<b>Other Cash Flows by Source</b>															
Transfers and Subsidies - Capital (monetary allocations) (National / Provincial Government)	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	3,313	39,760	40,840	44,178
(monetary allocations) (Nat / Prov Department of Health)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agencies, Households, Non-profit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	0	0	0	0	0	0	0	0	0	0	0	(0)	0	6	4
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>36,810</b>	<b>441,720</b>	<b>446,466</b>	<b>456,723</b>
<b>Cash Payments by Type</b>															
Employee related costs	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	152,543	153,638	154,713
Remuneration of councillors	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,388	16,879	17,217
Interest	275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,452	3,611
Bulk purchases - electricity	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	5,545	66,545	68,038	71,221
Acquisitions - water & other inventory	420	420	420	420	420	420	420	420	420	420	420	420	5,041	5,429	5,505
Contracted services	7,551	7,551	7,551	7,551	7,551	7,551	7,551	7,551	7,551	7,551	7,551	7,551	90,606	88,479	90,447
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	5,105	5,105	5,105	5,105	5,105	5,105	5,105	5,105	5,105	5,105	5,105	5,105	61,262	65,595	69,067
<b>Cash Payments by Type</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>32,974</b>	<b>395,686</b>	<b>401,510</b>	<b>411,781</b>
<b>Other Cash Flows/Payments by Type</b>															
Capital assets	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	12,228	146,740	39,800	17,250
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Payments by Type</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>45,202</b>	<b>542,426</b>	<b>441,310</b>	<b>429,031</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(8,392)</b>	<b>(100,705)</b>	<b>5,155</b>	<b>27,692</b>
Cash/cash equivalents at the month/year beginning	183,424	175,032	166,640	158,247	149,855	141,463	133,071	124,679	116,287	107,895	99,503	91,111	183,424	82,718	87,874
Cash/cash equivalents at the month/year end:	175,032	166,640	158,247	149,855	141,463	133,071	124,679	116,287	107,895	99,503	91,111	82,718	82,718	87,874	115,566

References

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

KZN291 Mandeni - NOT REQUIRED - municipality does not have entities

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R million</b>										
<b>Financial Performance</b>										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
<b>Total Revenue (excluding capital transfers and contributions)</b>		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
<b>Total Expenditure</b>		-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit)</b>		-	-	-	-	-	-	-	-	-
<b>Capital expenditure &amp; funds sources</b>										
<b>Capital expenditure</b>										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
<b>Total sources</b>		-	-	-	-	-	-	-	-	-
<b>Financial position</b>										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
<b>Cash flows</b>										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
<b>Cash/cash equivalents at the year end</b>										

**KZN291 Mandeni - Supporting Table SA32 List of external mechanisms**

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

References

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

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

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
<b>R thousand</b>	1,3													
<b>Parent Municipality:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Parent Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Entities:</b>														
<b>Revenue Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Revenue Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Operating Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Expenditure Obligation By Contract</b>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
<b>Total Capital Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Entity Expenditure Implication</b>		-	-	-	-	-	-	-	-	-	-	-	-	-

**References**

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

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on new assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		6,283	6,283	7,788	3,957	3,957	3,957	14,478	3,739	-
Roads Infrastructure		6,283	6,283	7,661	435	435	435	9,739	3,739	-
Roads		6,283	6,283	7,661	435	435	435	4,696	2,000	-
Road Structures		-	-	-	-	-	-	1,304	1,739	-
Road Furniture		-	-	-	-	-	-	3,739	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	127	2,261	2,261	2,261	2,713	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	127	1,565	1,565	1,565	2,278	-	-
HV Switching Station		-	-	-	-	-	-	435	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	696	696	696	-	-	-
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		-	-	-	-	-	-	70	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	70	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	1,043	1,043	1,043	1,739	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	1,043	1,043	1,043	1,739	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	217	217	217	217	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	217	217	217	217	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-



	11,404	16,425	14,792	23,866	23,832	23,832	15,796	10,870	-	
<b>Community Assets</b>										
Community Facilities	6,864	7,811	11,048	11,087	12,174	12,174	6,870	10,870	-	
Halls	1,113	3,643	-	652	-	-	1,304	-	-	
Centres	5,537	3,953	9,161	5,217	9,565	9,565	609	3,043	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	-	-	-	-	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	-	-	-	-	2,174	2,174	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	174	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	214	214	1,888	5,217	2,609	2,609	2,609	5,652	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	4,540	8,614	3,744	12,779	11,658	11,658	8,927	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	4,540	8,614	3,744	12,779	11,658	11,658	8,927	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
<b>Other assets</b>	-	-	-	2,391	2,391	2,391	5,652	20,000	15,000	
Operational Buildings	-	-	-	2,391	2,391	2,391	5,652	20,000	15,000	
Municipal Offices	-	-	-	2,087	2,087	2,087	5,217	20,000	15,000	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	304	304	304	435	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
<b>Computer Equipment</b>	-	-	-	348	896	896	957	-	-	
Computer Equipment	-	-	-	348	896	896	957	-	-	
<b>Furniture and Office Equipment</b>	19,890	19,890	31,983	565	609	609	1,739	-	-	
Furniture and Office Equipment	19,890	19,890	31,983	565	609	609	1,739	-	-	
<b>Machinery and Equipment</b>	-	-	-	10,078	9,417	9,417	3,039	-	-	
Machinery and Equipment	-	-	-	10,078	9,417	9,417	3,039	-	-	
<b>Transport Assets</b>	-	-	-	17,384	17,489	17,489	10,365	-	-	
Transport Assets	-	-	-	17,384	17,489	17,489	10,365	-	-	
<b>Land</b>	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
<b>Living resources</b>	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
<b>Total Capital Expenditure on new assets</b>	1	37,577	42,598	54,564	58,589	58,590	58,590	52,027	34,609	15,000

References

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

check balance	254,467,562	272,457,202	302,868,286	-	-	-	-248,584,276	-92,991,119	-19,608,696
---------------	-------------	-------------	-------------	---	---	---	--------------	-------------	-------------

KZN291 Mandeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		<b>80,165</b>	<b>89,384</b>	<b>88,983</b>	<b>16,739</b>	<b>13,747</b>	<b>13,747</b>	<b>26,739</b>	-	-
Roads Infrastructure		59,606	67,072	66,178	12,391	9,399	9,399	26,304	-	-
Roads		2,645	2,160	-	12,391	9,399	9,399	26,304	-	-
Road Structures		42,059	46,707	47,178	-	-	-	-	-	-
Road Furniture		14,902	18,205	18,999	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	4,348	4,348	4,348	-	-	-
Drainage Collection		-	-	-	4,348	4,348	4,348	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		20,559	22,312	22,805	-	-	-	435	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		14,604	15,362	15,362	-	-	-	435	-	-
LV Networks		5,955	6,950	7,443	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>43,387</b>	<b>45,124</b>	<b>53,395</b>	<b>870</b>	<b>261</b>	<b>261</b>	<b>2,609</b>	-	-
Community Facilities		40,928	42,665	53,395	870	261	261	2,609	-	-
Halls		14,409	14,409	20,889	-	-	-	-	-	-
Centres		17,959	17,959	22,854	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		5,787	7,524	7,386	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-

Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	507	507	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	2,266	2,266	2,266	870	261	261	2,609	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,459	2,459	-	-	-	-	-	-	-
Indoor Facilities	2,459	2,459	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	5,412	6,549	7,116	-	-	-	-	-	-
Computer Equipment	5,412	6,549	7,116	-	-	-	-	-	-
<b>Furniture and Office Equipment</b>	7,220	7,894	8,121	-	-	-	-	-	-
Furniture and Office Equipment	7,220	7,894	8,121	-	-	-	-	-	-
<b>Machinery and Equipment</b>	16,190	20,819	21,441	-	-	-	-	-	-
Machinery and Equipment	16,190	20,819	21,441	-	-	-	-	-	-
<b>Transport Assets</b>	20,115	27,543	47,616	-	-	-	-	-	-
Transport Assets	20,115	27,543	47,616	-	-	-	-	-	-
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets</b>	1	172,489	197,313	226,672	17,609	14,008	14,008	29,348	-
<b>Renewal of Existing Assets as % of total capex</b>		63.3%	65.1%	60.3%	12.2%	10.0%	10.0%	23.0%	0.0%
<b>Renewal of Existing Assets as % of deprecn"</b>		586.7%	621.9%	754.0%	49.6%	39.4%	39.4%	77.5%	0.0%
<b>References</b>									
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital expen									

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>	1	9,204	13,024	13,528	12,691	16,778	16,778	18,504	19,356	20,246
<b>Infrastructure</b>										
Roads Infrastructure		4,731	4,612	7,600	5,522	6,261	6,261	8,548	8,941	9,352
Roads		4,464	4,585	7,470	5,130	5,870	5,870	7,939	8,304	8,686
Road Structures		241	28	59	261	261	261	435	455	476
Road Furniture		26	-	70	130	130	130	174	182	190
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		751	506	627	1,087	3,435	3,435	2,870	3,002	3,140
Drainage Collection		653	506	627	1,087	3,435	3,435	2,870	3,002	3,140
Storm water Conveyance		98	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,279	2,271	1,196	2,778	3,083	3,083	3,000	3,138	3,282
Power Plants		27	99	93	61	61	61	43	45	48
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		41	268	-	1,304	1,304	1,304	739	773	809
MV Substations		7	20	9	65	65	65	43	45	48
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		27	85	58	87	87	87	130	136	143
LV Networks		310	463	332	609	696	696	739	773	809
Capital Spares		868	1,336	704	652	870	870	1,304	1,364	1,427
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2,220	2,632	3,059	2,696	3,261	3,261	3,391	3,547	3,710
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		2,220	2,632	3,059	2,696	3,261	3,261	3,391	3,547	3,710
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		223	3,002	1,046	609	739	739	696	728	761
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		223	3,002	1,046	609	739	739	696	728	761
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

<b>Community Assets</b>	<b>1,656</b>	<b>1,022</b>	<b>1,089</b>	<b>2,007</b>	<b>2,920</b>	<b>2,920</b>	<b>2,148</b>	<b>2,247</b>	<b>2,350</b>
Community Facilities	1,118	169	52	816	1,077	1,077	174	182	190
Halls	-	-	-	120	120	120	-	-	-
Centres	816	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	213	169	3	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	89	-	49	174	174	174	174	182	190
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	522	783	783	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	538	853	1,036	1,191	1,843	1,843	1,974	2,065	2,160
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	538	853	1,036	1,191	1,843	1,843	1,974	2,065	2,160
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>407</b>	<b>139</b>	<b>91</b>	<b>70</b>	<b>40</b>	<b>40</b>	-	-	-
Operational Buildings	407	139	91	70	40	40	-	-	-
Municipal Offices	407	139	91	70	40	40	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	<b>0</b>	-	-	<b>348</b>	<b>348</b>	<b>348</b>	<b>348</b>	<b>364</b>	<b>381</b>
Computer Equipment	0	-	-	348	348	348	348	364	381
<b>Furniture and Office Equipment</b>	<b>99</b>	-	-	-	-	-	-	-	-
Furniture and Office Equipment	99	-	-	-	-	-	-	-	-
<b>Machinery and Equipment</b>	<b>10,044</b>	<b>4,135</b>	<b>3,970</b>	<b>4,826</b>	<b>4,609</b>	<b>4,609</b>	<b>6,348</b>	<b>6,185</b>	<b>6,470</b>
Machinery and Equipment	10,044	4,135	3,970	4,826	4,609	4,609	6,348	6,185	6,470
<b>Transport Assets</b>	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-

<u>Land</u>	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure</b>	1	<b>21,410</b>	<b>18,320</b>	<b>18,677</b>	<b>19,942</b>	<b>24,695</b>	<b>24,695</b>	<b>27,348</b>	<b>28,151</b>	<b>29,446</b>

<b>R&amp;M as a % of PPE &amp; Investment Property</b>		4.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<b>R&amp;M as % Operating Expenditure</b>		7.1%	6.0%	5.5%	5.0%	5.6%	5.6%	7.8%	6.3%	6.5%

References

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



KZN291 Mandeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<b>R thousand</b>	1									
<b>Depreciation by Asset Class/Sub-class</b>										
<b>Infrastructure</b>		21,816	23,578	19,924	27,435	27,435	27,435	23,121	23,815	24,291
Roads Infrastructure		19,990	22,579	16,398	23,323	23,323	23,323	17,728	18,260	18,625
Roads		19,990	22,579	16,398	23,323	23,323	23,323	17,728	18,260	18,625
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		853	-	2,487	2,948	2,948	2,948	2,802	2,886	2,944
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		853	-	2,487	2,948	2,948	2,948	2,802	2,886	2,944
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		973	999	1,039	1,163	1,163	1,163	2,590	2,668	2,721
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		973	999	1,039	1,163	1,163	1,163	2,590	2,668	2,721
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		3,017	2,651	3,592	2,995	2,818	2,818	3,327	3,427	3,495
Community Facilities		3,017	2,651	3,592	2,995	2,818	2,818	3,327	3,427	3,495
Halls		3,017	2,651	3,592	2,995	2,818	2,818	3,327	3,427	3,495
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>728</b>	<b>784</b>	<b>889</b>	<b>708</b>	<b>708</b>	<b>708</b>	<b>1,466</b>	<b>1,510</b>	<b>1,540</b>
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	728	784	889	708	708	708	1,466	1,510	1,540
Staff Housing	728	784	889	708	708	708	1,466	1,510	1,540
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>	106	110	75	-	177	177	364	375	382
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	106	110	75	-	177	177	364	375	382
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	106	110	75	-	177	177	364	375	382
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
<b>Computer Equipment</b>	558	655	807	843	843	843	1,470	1,514	1,544
Computer Equipment	558	655	807	843	843	843	1,470	1,514	1,544
<b>Furniture and Office Equipment</b>	568	640	696	816	816	816	956	985	1,005
Furniture and Office Equipment	568	640	696	816	816	816	956	985	1,005
<b>Machinery and Equipment</b>	903	1,628	1,287	1,156	1,156	1,156	3,288	3,387	3,455
Machinery and Equipment	903	1,628	1,287	1,156	1,156	1,156	3,288	3,387	3,455
<b>Transport Assets</b>	1,705	1,681	2,792	1,582	1,582	1,582	3,864	3,980	4,059
Transport Assets	1,705	1,681	2,792	1,582	1,582	1,582	3,864	3,980	4,059
<b>Land</b>	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
<b>Total Depreciation</b>	1	<b>29,402</b>	<b>31,726</b>	<b>30,063</b>	<b>35,534</b>	<b>35,534</b>	<b>35,534</b>	<b>37,856</b>	<b>38,992</b>	<b>39,772</b>

References

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

	Check	(2,447)	(3,530)	(2,374)	-	-	-	-	-	-
--	-------	---------	---------	---------	---	---	---	---	---	---

KZN291 Mandeni - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	Ref	2020/21			2021/22			2022/23			Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27						
<b>R thousand</b>	<b>1</b>															
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>																
<b>Infrastructure</b>		25,723	20,658	30,314	50,783	53,699	53,699	39,312	-	-						
Roads Infrastructure		25,723	17,083	21,457	48,087	50,251	50,251	38,862	-	-						
Roads		21,504	13,229	17,453	46,522	47,642	47,642	37,578	-	-						
Road Structures		4,219	3,854	3,854	435	435	435	-	-	-						
Road Furniture		-	-	150	1,130	2,174	2,174	1,304	-	-						
Capital Spares		-	-	-	-	-	-	-	-	-						
Storm water Infrastructure		-	-	-	2,174	2,174	2,174	-	-	-						
Drainage Collection		-	-	-	2,174	2,174	2,174	-	-	-						
Storm water Conveyance		-	-	-	-	-	-	-	-	-						
Attenuation		-	-	-	-	-	-	-	-	-						
Electrical Infrastructure		-	3,575	8,858	522	1,275	1,275	430	-	-						
Power Plants		-	-	-	-	-	-	-	-	-						
HV Substations		-	3,575	8,858	522	1,275	1,275	430	-	-						
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		-	-	-	-	-	-	-	-	-						
<b>Community Assets</b>		36,352	41,983	63,548	4,435	4,435	4,435	174	-	-						
Community Facilities		148	1,051	6,168	4,435	4,435	4,435	174	-	-						
Halls		-	757	5,874	4,348	4,348	4,348	174	-	-						
Centres		-	-	-	87	87	87	-	-	-						
Crèches		-	-	-	-	-	-	-	-	-						
Clinics/Care Centres		-	-	-	-	-	-	-	-	-						
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-						
Testing Stations		-	-	-	-	-	-	-	-	-						
Museums		-	-	-	-	-	-	-	-	-						
Galleries		-	-	-	-	-	-	-	-	-						
Theatres		-	-	-	-	-	-	-	-	-						
Libraries		148	-	-	-	-	-	-	-	-						
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-						
Police		-	-	-	-	-	-	-	-	-						
Parks		-	-	-	-	-	-	-	-	-						
Public Open Space		-	294	294	-	-	-	-	-	-						
Nature Reserves		-	-	-	-	-	-	-	-	-						
Public Ablution Facilities		-	-	-	-	-	-	-	-	-						
Markets		-	-	-	-	-	-	-	-	-						
Stalls		-	-	-	-	-	-	-	-	-						
Abattoirs		-	-	-	-	-	-	-	-	-						
Airports		-	-	-	-	-	-	-	-	-						
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-						
Capital Spares		-	-	-	-	-	-	-	-	-						
Sport and Recreation Facilities		36,205	40,933	57,380	-	-	-	-	-	-						
Indoor Facilities		-	-	-	-	-	-	-	-	-						
Outdoor Facilities		36,205	40,933	57,380	-	-	-	-	-	-						
Capital Spares		-	-	-	-	-	-	-	-	-						

<b>Heritage assets</b>										
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>										
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
<b>Other assets</b>	<b>316</b>	<b>316</b>	<b>1,086</b>	<b>12,530</b>	<b>9,051</b>	<b>9,051</b>	<b>6,087</b>			
Operational Buildings	316	316	1,086	12,530	9,051	9,051	6,087			
Municipal Offices	-	-	-	-	870	870	2,870			
Pay/Enquiry Points	-	-	-	-	-	-	-			
Building Plan Offices	-	-	-	-	-	-	-			
Workshops	316	316	1,086	12,530	8,182	8,182	3,217			
Yards	-	-	-	-	-	-	-			
Stores	-	-	-	-	-	-	-			
Laboratories	-	-	-	-	-	-	-			
Training Centres	-	-	-	-	-	-	-			
Manufacturing Plant	-	-	-	-	-	-	-			
Depots	-	-	-	-	-	-	-			
Capital Spares	-	-	-	-	-	-	-			
Housing	-	-	-	-	-	-	-			
Staff Housing	-	-	-	-	-	-	-			
Social Housing	-	-	-	-	-	-	-			
Capital Spares	-	-	-	-	-	-	-			
<b>Biological or Cultivated Assets</b>										
Biological or Cultivated Assets	-	-	-	-	-	-	-			
<b>Intangible Assets</b>										
Servitudes	-	-	-	-	-	-	-			
Licences and Rights	-	-	-	-	-	-	-			
Water Rights	-	-	-	-	-	-	-			
Effluent Licenses	-	-	-	-	-	-	-			
Solid Waste Licenses	-	-	-	-	-	-	-			
Computer Software and Applications	-	-	-	-	-	-	-			
Load Settlement Software Applications	-	-	-	-	-	-	-			
Unspecified	-	-	-	-	-	-	-			
<b>Computer Equipment</b>										
Computer Equipment	-	-	-	-	-	-	652			
<b>Furniture and Office Equipment</b>										
Furniture and Office Equipment	-	-	-	-	-	-	-			
<b>Machinery and Equipment</b>										
Machinery and Equipment	-	-	-	-	-	-	-			
<b>Transport Assets</b>										
Transport Assets	-	-	-	-	-	-	-			
<b>Land</b>										
Land	-	-	-	-	-	-	-			
<b>Zoo's, Marine and Non-biological Animals</b>										
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-			
<b>Living resources</b>										
Mature	-	-	-	-	-	-	-			
Policing and Protection	-	-	-	-	-	-	-			
Zoological plants and animals	-	-	-	-	-	-	-			
Immature	-	-	-	-	-	-	-			
Policing and Protection	-	-	-	-	-	-	-			
Zoological plants and animals	-	-	-	-	-	-	-			
<b>Total Capital Expenditure on upgrading of existing assets</b>	<b>1</b>	<b>62,391</b>	<b>62,957</b>	<b>94,948</b>	<b>67,747</b>	<b>67,186</b>	<b>46,225</b>			
<b>Upgrading of Existing Assets as % of total capex</b>		22.9%	20.8%	25.2%	47.1%	48.1%	36.2%	0.0%	0.0%	
<b>Upgrading of Existing Assets as % of deprecn"</b>		212.2%	198.4%	315.8%	190.7%	189.1%	122.1%	0.0%	0.0%	
<b>References</b>										

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

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

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
<b>R thousand</b>								
<b>Capital expenditure</b>	1							
Vote 1 - Executive and council		5,870	20,000	15,000				
Vote 2 - Finance and administration		8,557	-	-				
Vote 3 - Internal audit		-	-	-				
Vote 4 - Community and social services		4,457	-	-				
Vote 5 - Sport and Recreation		10,127	-	-				
Vote 6 - Public safety		939	-	-				
Vote 7 - Housing		-	-	-				
Vote 8 - Planning and Development		12,191	10,870	-				
Vote 9 - Road transport		79,535	3,739	-				
Vote 10 - Energy sources		3,752	-	-				
Vote 11 - Waste Management		2,174	-	-				
Vote 12 - Environmental Protection		-	-	-				
Vote 13 - [NAME OF VOTE 13]		-	-	-				
Vote 14 - [NAME OF VOTE 14]		-	-	-				
Vote 15 - [NAME OF VOTE 15]		-	-	-				
<i>List entity summary if applicable</i>								
<b>Total Capital Expenditure</b>		<b>127,600</b>	<b>34,609</b>	<b>15,000</b>	-	-	-	-
<b>Future operational costs by vote</b>	2							
Vote 1 - Executive and council								
Vote 2 - Finance and administration								
Vote 3 - Internal audit								
Vote 4 - Community and social services								
Vote 5 - Sport and Recreation								
Vote 6 - Public safety								
Vote 7 - Housing								
Vote 8 - Planning and Development								
Vote 9 - Road transport								
Vote 10 - Energy sources								
Vote 11 - Waste Management								
Vote 12 - Environmental Protection								
Vote 13 - [NAME OF VOTE 13]								
Vote 14 - [NAME OF VOTE 14]								
Vote 15 - [NAME OF VOTE 15]								
<i>List entity summary if applicable</i>								
<b>Total future operational costs</b>		-	-	-	-	-	-	-
<b>Future revenue by source</b>	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
<b>Total future revenue</b>		-	-	-	-	-	-	-
<b>Net Financial Implications</b>		<b>127,600</b>	<b>34,609</b>	<b>15,000</b>	-	-	-	-

**References**

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









