

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1

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national treasury

Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

Contact details:

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National Treasury
Tel: (012) 315-5866
Electronic submissions:
LG Upload Portal





Preparation Instructions

Municipality Name:

CFO Name:

Tel:

Fax:

E-Mail:

Budget for MTREF starting:

Budget Year: 2026/27

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

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Common sheet headings			
Head1	2024/25		Prior year -1
Head1A	2023/24		Prior year -2
Head1B	2023/23		Prior year -3
Head2	Current Year 2025/26		Year in which budget is being prepared
Head2A	2025/26		Year in which budget is being prepared
Head3	2026/27 Medium Term Revenue & Expenditure Framework		MTRF name
Head4	LFS		Long term financial strategy
Head5	Adjusted Outcome		
Head5A	Outcome		
Head5B	Pre-audit Outcome		
Head6	Original Budget		
Head7	Adjusted Budget		
Head8	F4 Year Forecast		
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Head10	Budget Year +1 2027/28	2nd year of MTRF	Year2
Head11	Budget Year +2 2028/29	3rd year of MTRF	Year3
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Head74	Department 12 -		DEP12
Head75	Department 13 -		DEP13
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Base year of forecast column selection names	
Choose	ACT
	APL
	ADJ

Standard nomenclature	
Mura	KZM291 Mairangi
Municipal Entities	
NO	Does this municipality have entities (consolidated budget and entity budgets required)? YES/NO
Entry 1	(P/L) L/E Example 1 - Municipal entity
Entry 2	(P/L) L/E Example 2 - Municipal entity
Entry 3	Municipal Entity Example 3

Budget approval tables		Chart xref	Sci/Fab/Ch	Alternative for municipalities without entities	Alternative for municipalities without entities
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Description	2013
Prior year -1	2011/12
Prior year -2	2010/11
Prior year -3	2009/10
Year in which budget is being prepared	Current Year 2012/13
Year in which budget is being prepared	2012/13
MTREF name	2013/14 Medium Term Revenue & Expenditure
1st year of MTREF	Budget Year 2013/14
2nd year of MTREF	Budget Year +1 2014/15
3rd year of MTREF	Budget Year +2 2015/16
1st yr of long term forecast	Forecast 2016/17
Next yr of long term forecast	Forecast 2017/18
Next yr of long term forecast	Forecast 2018/19
Next yr of long term forecast	Forecast 2019/20
Next yr of long term forecast	Forecast 2020/21
Next yr of long term forecast	Forecast 2021/22
Next yr of long term forecast	Forecast 2022/23
Next yr of long term forecast	Forecast 2023/24
Next yr of long term forecast	Forecast 2024/25
Next yr of long term forecast	Forecast 2025/26
Next yr of long term forecast	Forecast 2026/27
Next yr of long term forecast	Forecast 2027/28
Adjustments Budget	Annual target 2013/14
Adjustments Budget	Revised target 2013/14

NOTE: This sheet should not be directly amended

Name link

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Name of Muni

KZN291 Mandeni
Choose name from list
BUF Buffalo City
NMA Nelson Mandela Bay
EC101 Dr Beyers Naude
EC102 Blue Crane Route
EC104 Makana
EC105 Ndlambe
EC106 Sundays River Valley
EC108 Kouga
EC109 Kou-Kamma
DC10 Sarah Baartman
EC121 Mbhashe
EC122 Mquma
EC123 Great Kei
EC124 Amahlathi
EC126 Ngqushwa
EC129 Raymond Mhlaba
DC12 Amathole
EC131 Inxuba Yethemba
EC135 Intsika Yethu
EC136 Emalahleni (Ec)
EC137 Dr. A.B Xuma
EC138 Sakhisizwe
EC139 Enoch Mgijima
DC13 Chris Hani
EC141 Elundini
EC142 Senqu
EC145 Walter Sisulu
DC14 Joe Gqabi
EC153 Ngquza Hills
EC154 Port St Johns
EC155 Nyandeni

EC156 Mhlontlo
EC157 King Sabata Dalindyebo
DC15 O .R. Tambo
EC441 Matatiele
EC442 Umzimvubu
EC443 Winnie Madikizela Mandela
EC444 Ntabankulu
DC44 Alfred Nzo
MAN Mangaung
FS161 Letsemeng
FS162 Kopanong
FS163 Mohokare
DC16 Xhariep
FS181 Masilonyana
FS182 Tokologo
FS183 Tswelopele
FS184 Matjhabeng
FS185 Nala
DC18 Lejweleputswa
FS191 Setsoto
FS192 Dihlabeng
FS193 Nketoana
FS194 Maluti-a-Phofung
FS195 Phumelela
FS196 Mantsopa
DC19 Thabo Mofutsanyana
FS201 Moqhaka
FS203 Ngwathe
FS204 Metsimaholo
FS205 Mafube
DC20 Fezile Dabi
EKU City of Ekurhuleni
JHB City Of Johannesburg
TSH City Of Tshwane
GT421 Emfuleni
GT422 Midvaal
GT423 Lesedi
DC42 Sedibeng
GT481 Mogale City
GT484 Merafong City
GT485 Rand West City
DC48 West Rand
ETH eThekwini
KZN212 Umdoni
KZN213 Umzumbe
KZN214 uMuziwabantu
KZN216 Ray Nkonyeni
DC21 Ugu
KZN221 uMshwathi
KZN222 uMngeni
KZN223 Mpofana
KZN224 Impendle
KZN225 Msunduzi
KZN226 Mkhambathini
KZN227 Richmond
DC22 uMgungundlovu

KZN235 Okhahlamba
KZN237 Inkosi Langalibalele
KZN238 Alfred Duma
DC23 Uthukela
KZN241 Endumeni
KZN242 Nquthu
KZN244 Msinga
KZN245 Umvoti
DC24 Umzinyathi
KZN252 Newcastle
KZN253 Emadlangeni
KZN254 Dannhauser
DC25 Amajuba
KZN261 eDumbe
KZN262 uPhongolo
KZN263 Abaqulusi
KZN265 Nongoma
KZN266 Ulundi
DC26 Zululand
KZN271 Umhlabuyalingana
KZN272 Jozini
KZN275 Mtubatuba
KZN276 Hlabisa Big Five
DC27 Umkhanyakude
KZN281 Mfolozi
KZN282 uMhlathuze
KZN284 uMlalazi
KZN285 Mthonjaneni
KZN286 Nkandla
DC28 King Cetshwayo
KZN291 Mandeni
KZN292 KwaDukuza
KZN293 Ndwedwe
KZN294 Maphumulo
DC29 iLembe
KZN433 Greater Kokstad
KZN434 Johannes Phumani Phungula
KZN435 Umzimkhulu
KZN436 Dr Nkosazana Dlamini Zuma
DC43 Harry Gwala
LIM331 Greater Giyani
LIM332 Greater Letaba
LIM333 Greater Tzaneen
LIM334 Ba-Phalaborwa
LIM335 Maruleng
DC33 Mopani
LIM341 Musina
LIM343 Thulamela
LIM344 Makhado
LIM345 Collins Chabane
DC34 Vhembe
LIM351 Blouberg
LIM353 Molemole
LIM354 Polokwane
LIM355 Lepelle-Nkumpi
DC35 Capricorn

LIM361 Thabazimbi
LIM362 Lephalale
LIM366 Bela Bela
LIM367 Mogalakwena
LIM368 Modimolle-Mookgopong
DC36 Waterberg
LIM471 Ephraim Mogale
LIM472 Elias Motsoaledi
LIM473 Makhuduthamaga
LIM476 Tubatse Fetakgomo
DC47 Sekhukhune
MP301 Albert Luthuli
MP302 Msukaligwa
MP303 Mkhondo
MP304 Pixley Ka Seme (MP)
MP305 Lekwa
MP306 Dipaleseng
MP307 Govan Mbeki
DC30 Gert Sibande
MP311 Victor Khanye
MP312 Emalahleni (Mp)
MP313 Steve Tshwete
MP314 Emakhazeni
MP315 Thembisile Hani
MP316 Dr J.S. Moroka
DC31 Nkangala
MP321 Thaba Chweu
MP324 Nkomazi
MP325 Bushbuckridge
MP326 City of Mbombela
DC32 Ehlanzeni
NC451 Joe Morolong
NC452 Ga-Segonyana
NC453 Gamagara
DC45 John Taolo Gaetsewe
NC061 Richtersveld
NC062 Nama Khoi
NC064 Kamiesberg
NC065 Hantam
NC066 Karoo Hoogland
NC067 Khai-Ma
DC6 Namakwa
NC071 Ubuntu
NC072 Umsobomvu
NC073 Emthanjeni
NC074 Kareeberg
NC075 Renosterberg
NC076 Thembelihle
NC077 Siyathemba
NC078 Siyancuma
DC7 Pixley Ka Seme (Nc)
NC082 !Kai! Garib
NC084 !Kheis
NC085 Tsantsabane
NC086 Kgatelopele
NC087 Dawid Kruiper

DC8 Z F Mgcawu
NC091 Sol Plaatje
NC092 Dikgatlong
NC093 Magareng
NC094 Phokwane
DC9 Frances Baard
NW371 Moretele
NW372 Madibeng
NW373 Rustenburg
NW374 Kgetlengrivier
NW375 Moses Kotane
DC37 Bojanala Platinum
NW381 Ratlou
NW382 Tswaing
NW383 Mafikeng
NW384 Ditsobotla
NW385 Ramotshere Moiloa
DC38 Ngaka Modiri Molema
NW392 Naledi (Nw)
NW393 Mamusa
NW394 Greater Taung
NW396 Lekwa-Teemane
NW397 Kagisano-Molopo
DC39 Dr Ruth Segomotsi Mompati
NW403 City Of Matlosana
NW404 Maquassi Hills
NW405 J B Marks
DC40 Dr Kenneth Kaunda
CPT Cape Town
WC011 Matzikama
WC012 Cederberg
WC013 Bergrivier
WC014 Saldanha Bay
WC015 Swartland
DC1 West Coast
WC022 Witzenberg
WC023 Drakenstein
WC024 Stellenbosch
WC025 Breede Valley
WC026 Langeberg
DC2 Cape Winelands DM
WC031 Theewaterskloof
WC032 Overstrand
WC033 Cape Agulhas
WC034 Swellendam
DC3 Overberg
WC041 Kannaland
WC042 Hessequa
WC043 Mossel Bay
WC044 George
WC045 Oudtshoorn
WC047 Bitou
WC048 Knysna
DC4 Garden Route
WC051 Laingsburg
WC052 Prince Albert

WC053 Beaufort West
DC5 Central Karoo

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2016	2017
2014/15	2015/16
2013/14	2014/15
2012/13	2013/14
Current Year 2015/16	Current Year 2016/17
2015/16	2016/17
2016/17 Medium Term Revenue & Expenditure Framework	2017/18 Medium Term Revenue & Expenditure Framework
Budget Year 2016/17	Budget Year 2017/18
Budget Year +1 2017/18	Budget Year +1 2018/19
Budget Year +2 2018/19	Budget Year +2 2019/20
Forecast 2019/20	Forecast 2020/21
Forecast 2020/21	Forecast 2021/22
Forecast 2021/22	Forecast 2022/23
Forecast 2022/23	Forecast 2023/24
Forecast 2023/24	Forecast 2024/25
Forecast 2024/25	Forecast 2025/26
Forecast 2025/26	Forecast 2026/27
Forecast 2026/27	Forecast 2027/28
Forecast 2027/28	Forecast 2028/29
Forecast 2028/29	Forecast 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Annual target 2016/17	Annual target 2017/18
Revised target 2016/17	Revised target 2017/18

2018	2019
2016/17	2017/18
2015/16	2016/17
2014/15	2015/16
Current Year 2017/18	Current Year 2018/19
2017/18	2018/19
2018/19 Medium Term Revenue & Expenditure Framework	2019/20 Medium Term Revenue & Expenditure Framework
Budget Year 2018/19	Budget Year 2019/20
Budget Year +1 2019/20	Budget Year +1 2020/21
Budget Year +2 2020/21	Budget Year +2 2021/22
Forecast 2021/22	Forecast 2022/23
Forecast 2022/23	Forecast 2023/24
Forecast 2023/24	Forecast 2024/25
Forecast 2024/25	Forecast 2025/26
Forecast 2025/26	Forecast 2026/27
Forecast 2026/27	Forecast 2027/28
Forecast 2027/28	Forecast 2028/29
Forecast 2028/29	Forecast 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Forecast 2031/32	Forecast 2032/33
Forecast 2032/33	Forecast 2033/34
Annual target 2018/19	Annual target 2019/20
Revised target 2018/19	Revised target 2019/20

2020	2021
2018/19	2019/20
2017/18	2018/19
2016/17	2017/18
Current Year 2019/20	Current Year 2020/21
2019/20	2020/21
2020/21 Medium Term Revenue & Expenditure Framework	2021/22 Medium Term Revenue & Expenditure Framework
Budget Year 2020/21	Budget Year 2021/22
Budget Year +1 2021/22	Budget Year +1 2022/23
Budget Year +2 2022/23	Budget Year +2 2023/24
Forecast 2023/24	Forecast 2024/25
Forecast 2024/25	Forecast 2025/26
Forecast 2025/26	Forecast 2026/27
Forecast 2026/27	Forecast 2027/28
Forecast 2027/28	Forecast 2028/29
Forecast 2028/29	Forecast 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Forecast 2031/32	Forecast 2032/33
Forecast 2032/33	Forecast 2033/34
Forecast 2033/34	Forecast 2034/35
Forecast 2034/35	Forecast 2035/36
Annual target 2020/21	Annual target 2021/22
Revised target 2020/21	Revised target 2021/22

2022	2023
2020/21	2021/22
2019/20	2020/21
2018/19	2019/20
Current Year 2021/22	Current Year 2022/23
2021/22	2022/23
2022/23 Medium Term Revenue & Expenditure Framework	2023/24 Medium Term Revenue & Expenditure Framework
Budget Year 2022/23	Budget Year 2023/24
Budget Year +1 2023/24	Budget Year +1 2024/25
Budget Year +2 2024/25	Budget Year +2 2025/26
Forecast 2025/26	Forecast 2026/27
Forecast 2026/27	Forecast 2027/28
Forecast 2027/28	Forecast 2028/29
Forecast 2028/29	Forecast 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Forecast 2031/32	Forecast 2032/33
Forecast 2032/33	Forecast 2033/34
Forecast 2033/34	Forecast 2034/35
Forecast 2034/35	Forecast 2035/36
Forecast 2035/36	Forecast 2036/37
Forecast 2036/37	Forecast 2037/38
Annual target 2022/23	Annual target 2023/24
Revised target 2022/23	Revised target 2023/24

2024	2025
2022/23	2023/24
2021/22	2022/23
2020/21	2021/22
Current Year 2023/24	Current Year 2024/25
2023/24	2024/25
2024/25 Medium Term Revenue & Expenditure Framework	2025/26 Medium Term Revenue & Expenditure Framework
Budget Year 2024/25	Budget Year 2025/26
Budget Year +1 2025/26	Budget Year +1 2026/27
Budget Year +2 2026/27	Budget Year +2 2027/28
Forecast 2027/28	Forecast 2028/29
Forecast 2028/29	Forecast 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Forecast 2031/32	Forecast 2032/33
Forecast 2032/33	Forecast 2033/34
Forecast 2033/34	Forecast 2034/35
Forecast 2034/35	Forecast 2035/36
Forecast 2035/36	Forecast 2036/37
Forecast 2036/37	Forecast 2037/38
Forecast 2037/38	Forecast 2038/39
Forecast 2038/39	Forecast 2039/40
Annual target 2024/25	Annual target 2025/26
Revised target 2024/25	Revised target 2025/26

2026	2027
2024/25	2025/26
2023/24	2024/25
2022/23	2023/24
Current Year 2025/26	Current Year 2026/27
2025/26	2026/27
2026/27 Medium Term Revenue & Expenditure Framework	2027/28 Medium Term Revenue & Expenditure Framework
Budget Year 2026/27	Budget Year 2027/28
Budget Year +1 2027/28	Budget Year +1 2028/29
Budget Year +2 2028/29	Budget Year +2 2029/30
Forecast 2029/30	Forecast 2030/31
Forecast 2030/31	Forecast 2031/32
Forecast 2031/32	Forecast 2032/33
Forecast 2032/33	Forecast 2033/34
Forecast 2033/34	Forecast 2034/35
Forecast 2034/35	Forecast 2035/36
Forecast 2035/36	Forecast 2036/37
Forecast 2036/37	Forecast 2037/38
Forecast 2037/38	Forecast 2038/39
Forecast 2038/39	Forecast 2039/40
Forecast 2039/40	Forecast 2040/41
Forecast 2040/41	Forecast 2041/42
Annual target 2026/27	Annual target 2027/28
Revised target 2026/27	Revised target 2027/28

Lists							
Yes	<1	<4	Market	Land & impr.	Yes	Uniform	Yrs
No	1	4	Dep.Replace	Land only	No	Variable	Mths
	2	5	Other	Other			
	3	6					
	4	6-10					
	5	>10					
	>5						

Grants:	National - opex
	Local Government Equitable Share
	RSC Levy Replacement
	Finance Management
	Municipal Systems Improvement
	Water Services Operating Subsidy
	Energy Efficiency and Demand Management
	Integrated National Electrification Programme
	Municipal Drought Relief
	2010 FIFA World Cup Operating
	Electricity Demand Side Management
	EPWP Incentive

Asset Class

- Roads Infrastructure
- Storm water Infrastructure
- Electrical Infrastructure
- Water Supply Infrastructure
- Sanitation Infrastructure
- Solid Waste Infrastructure
- Rail Infrastructure
- Coastal Infrastructure
- Information and Communication Infrastructure
- Community Facilities
- Sport and Recreation Facilities
- Heritage assets
- Revenue Generating
- Non-revenue Generating
- Operational Buildings
- Housing
- Biological or Cultivated Assets
- Servitudes
- Licences and Rights
- Computer Equipment
- Furniture and Office Equipment
- Machinery and Equipment
- Transport Assets
- Land
- Zoo's, Marine and Non-biological Animals

SA16 - Investments

Security

Yes

No

SA36, SA37 - Capital projects

Yes

No

Provincial - opex	National - capex	Provincial - capex
Health subsidy	Municipal Infrastructure Grant (MIG)	Agriculture
Ambulance subsidy	Public Transport and Systems	Education
Housing	Rural Transport Services and Infrastructure	Health
Sport and Recreation	Regional Bulk Infrastructure	Housing and Local Government
	Rural Households Infrastructure	Other Departments
	Neighbourhood Development Partnership	Public Works, Roads, Transport
	2010 FIFA World Cup Stadiums Development	Sport and Recreation

Asset sub-class old	Asset sub-class	IUDF
Roads, Pavements & Bridges	Roads	Spatial integration
Storm water	Road Structures	Inclusion and access
Generation	Road Furniture	Growth
Transmission & Reticulation	Capital Spares	Governance
Street Lighting	Drainage Collection	
Dams & Reservoirs	Storm water Conveyance	
Water purification	Attenuation	
Reticulation	Power Plants	
Sewerage purification	HV Substations	
Waste Management	HV Switching Station	
Transportation	HV Transmission Conductors	
Gas	MV Substations	
Parks & gardens	MV Switching Stations	
Sportsfields & stadia	MV Networks	
Swimming pools	LV Networks	
Community halls	Capital Spares	
Libraries	Dams and Weirs	
Recreational facilities	Boreholes	
Fire, safety & emergency	Reservoirs	
Security and policing	Pump Stations	
Buses	Water Treatment Works	
Clinics	Bulk Mains	
Museums & Art Galleries	Distribution	
Cemeteries	Distribution Points	
Social rental housing	PRV Stations	
Buildings	Capital Spares	
Housing development	Pump Station	
General vehicles	Reticulation	
Specialised vehicles - Refuse	Waste Water Treatment Works	
Specialised vehicles - Fire	Outfall Sewers	
Specialised vehicles - Conservancy	Toilet Facilities	
Specialised vehicles - Ambulances	Capital Spares	
Plant & equipment	Landfill Sites	
Computers - hardware/equipment	Waste Transfer Stations	
Furniture and other office equipment	Waste Processing Facilities	
Abattoirs	Waste Drop-off Points	
Markets	Waste Separation Facilities	
Civic Land and Buildings	Electricity Generation Facilities	
Other Buildings	Capital Spares	
Other Land	Rail Lines	
Surplus Assets - (Investment or Inventory)	Rail Structures	
Computers - software & programming	Rail Furniture	
Other	Drainage Collection	
	Storm water Conveyance	
	Attenuation	

Interest rate

Fixed

Variable

MV Substations
LV Networks
Capital Spares
Sand Pumps
Piers
Revetments
Promenades
Capital Spares
Data Centres
Core Layers
Distribution Layers
Capital Spares
Halls
Centres
Crèches
Clinics/Care Centres
Fire/Ambulance Stations
Testing Stations
Museums
Galleries
Theatres
Libraries
Cemeteries/Crematoria
Police
Purls
Public Open Space
Nature Reserves
Public Ablution Facilities
Markets
Stalls
Abattoirs
Airports
Taxi Ranks/Bus Terminals
Capital Spares
Indoor Facilities
Outdoor Facilities
Capital Spares
Monuments
Historic Buildings
Works of Art
Conservation Areas
Other Heritage
Improved Property
Unimproved Property
Municipal Offices
Pay/Enquiry Points
Building Plan Offices
Workshops
Yards
Stores
Laboratories
Training Centres
Manufacturing Plant
Depots
Capital Spares
Staff Housing

Social Housing
Capital Spares
Water Rights
Effluent Licenses
Solid Waste Licenses
Computer Software and Applications
Load Settlement Software Applications
Unspecified

MTSF

Quality basic education
A long and healthy life for all South Africans
All people in South Africa are and feel safe
Decent employment through inclusive growth
A skilled and capable workforce to support an inclusive growth path
An efficient, competitive and responsive economic infrastructure network
Vibrant, equitable, sustainable rural communities contributing towards food security for all
Sustainable human settlements and improved quality of household life
Responsive, accountable, effective and efficient local government

Protect and enhance our environmental assets and natural resources
Create a better South Africa and contribute to a better Africa and a better world
An efficient, effective and development-oriented public service
A comprehensive, responsive and sustainable social protection system
A diverse, socially cohesive society with a common national identity

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure	
Vote 1 - Executive and council	Vote 1 Executive and council		1
Vote 2 - Finance and administration	1.1 Mayor and Council	1.1 - Mayor and Council	11
Vote 3 - Internal audit	1.2 Municipal Manager, Town Secretary and Chief Executive	1.2 - Municipal Manager, Town Secretary and Chief Executive	12
Vote 4 - Community and social services	1.3 [Name of sub-vote]	1.3 - [Name of sub-vote]	13
Vote 5 - Sport and Recreation	1.4 [Name of sub-vote]	1.4 - [Name of sub-vote]	14
Vote 6 - Public safety	1.5 [Name of sub-vote]	1.5 - [Name of sub-vote]	15
Vote 7 - Housing	1.6 [Name of sub-vote]	1.6 - [Name of sub-vote]	16
Vote 8 - Planning and Development	1.7 [Name of sub-vote]	1.7 - [Name of sub-vote]	17
Vote 9 - Road transport	1.8 [Name of sub-vote]	1.8 - [Name of sub-vote]	18
Vote 10 - Energy sources	1.9 [Name of sub-vote]	1.9 - [Name of sub-vote]	19
Vote 11 - Waste Management	1.10 [Name of sub-vote]	1.10 - [Name of sub-vote]	110
Vote 12 - Environmental Protection	Vote 2 Finance and administration		2
Vote 13 - [NAME OF VOTE 13]	2.1 Administrative and Corporate Support	2.1 - Administrative and Corporate Support	21
Vote 14 - [NAME OF VOTE 14]	2.2 Asset Management	2.2 - Asset Management	22
Vote 15 - [NAME OF VOTE 15]	2.3 Finance	2.3 - Finance	23
	2.4 Fleet Management	2.4 - Fleet Management	24
	2.5 Human Resources	2.5 - Human Resources	25
	2.6 Information Technology	2.6 - Information Technology	26
	2.7 Property Services	2.7 - Property Services	27
	2.8 Security Services	2.8 - Security Services	28
	2.9 Supply Chain Management	2.9 - Supply Chain Management	29
	2.10 Valuation Service	2.10 - Valuation Service	210
	Vote 3 Internal audit		3
	3.1 Governance Function	3.1 - Governance Function	31
	3.2 Risk Management	3.2 - Risk Management	32
	3.3 [Name of sub-vote]	3.3 - [Name of sub-vote]	33
	3.4 [Name of sub-vote]	3.4 - [Name of sub-vote]	34
	3.5 [Name of sub-vote]	3.5 - [Name of sub-vote]	35
	3.6 [Name of sub-vote]	3.6 - [Name of sub-vote]	36
	3.7 [Name of sub-vote]	3.7 - [Name of sub-vote]	37
	3.8 [Name of sub-vote]	3.8 - [Name of sub-vote]	38
	3.9 [Name of sub-vote]	3.9 - [Name of sub-vote]	39
	3.10 [Name of sub-vote]	3.10 - [Name of sub-vote]	310
	Vote 4 Community and social services		4
	4.1 [Name of sub-vote]	4.1 - [Name of sub-vote]	41
	4.2 Cemeteries, Funeral Parlours and Crematoriums	4.2 - Cemeteries, Funeral Parlours and Crematoriums	42
	4.3 Community Halls and Facilities	4.3 - Community Halls and Facilities	43
	4.4 Libraries and Archives	4.4 - Libraries and Archives	44
	4.5 [Name of sub-vote]	4.5 - [Name of sub-vote]	45
	4.6 Literacy Programmes	4.6 - Literacy Programmes	46
	4.7 Disaster Management	4.7 - Disaster Management	47
	4.8 Animal Care and Diseases	4.8 - Animal Care and Diseases	48
	4.9 Child Care Facilities	4.9 - Child Care Facilities	49
	4.10 Fire Fighting and Protection	4.10 - Fire Fighting and Protection	410
	Vote 5 Sport and Recreation		5
	5.1 Community Parks (including Nurseries)	5.1 - Community Parks (including Nurseries)	51
	5.2 [Name of sub-vote]	5.2 - [Name of sub-vote]	52
	5.3 Recreational Facilities	5.3 - Recreational Facilities	53
	5.4 Sports Grounds and Stadiums	5.4 - Sports Grounds and Stadiums	54
	5.5 Beaches and Jetties	5.5 - Beaches and Jetties	55
	5.6 [Name of sub-vote]	5.6 - [Name of sub-vote]	56
	5.7 [Name of sub-vote]	5.7 - [Name of sub-vote]	57
	5.8 [Name of sub-vote]	5.8 - [Name of sub-vote]	58
	5.9 [Name of sub-vote]	5.9 - [Name of sub-vote]	59
	5.10 [Name of sub-vote]	5.10 - [Name of sub-vote]	510
	Vote 6 Public safety		6
	6.1 Police Forces, Traffic and Street Parking Control	6.1 - Police Forces, Traffic and Street Parking Control	61
	6.2 [Name of sub-vote]	6.2 - [Name of sub-vote]	62
	6.3 Civil Defence	6.3 - Civil Defence	63
	6.4 [Name of sub-vote]	6.4 - [Name of sub-vote]	64
	6.5 [Name of sub-vote]	6.5 - [Name of sub-vote]	65
	6.6 [Name of sub-vote]	6.6 - [Name of sub-vote]	66
	6.7 [Name of sub-vote]	6.7 - [Name of sub-vote]	67
	6.8 [Name of sub-vote]	6.8 - [Name of sub-vote]	68
	6.9 [Name of sub-vote]	6.9 - [Name of sub-vote]	69
	6.10 [Name of sub-vote]	6.10 - [Name of sub-vote]	610
	Vote 7 Housing		7
	7.1 Housing	7.1 - Housing	71
	7.2 Informal Settlements	7.2 - Informal Settlements	72
	7.3 [Name of sub-vote]	7.3 - [Name of sub-vote]	73
	7.4 [Name of sub-vote]	7.4 - [Name of sub-vote]	74
	7.5 [Name of sub-vote]	7.5 - [Name of sub-vote]	75
	7.6 [Name of sub-vote]	7.6 - [Name of sub-vote]	76
	7.7 [Name of sub-vote]	7.7 - [Name of sub-vote]	77
	7.8 [Name of sub-vote]	7.8 - [Name of sub-vote]	78
	7.9 [Name of sub-vote]	7.9 - [Name of sub-vote]	79
	7.10 [Name of sub-vote]	7.10 - [Name of sub-vote]	710
	Vote 8 Planning and Development		8
	8.1 Corporate Wide Strategic Planning (IDPs, LEDs)	8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	81
	8.2 Economic Development/Planning	8.2 - Economic Development/Planning	82
	8.3 Project Management Unit	8.3 - Project Management Unit	83
	8.4 Town Planning, Building Regulations and Enforcement, and City Engineer	8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer	84
	8.5 Regional Planning and Development	8.5 - Regional Planning and Development	85
	8.6 Development Facilitation	8.6 - Development Facilitation	86
	8.7 Central City Improvement District	8.7 - Central City Improvement District	87
	8.8 [Name of sub-vote]	8.8 - [Name of sub-vote]	88
	8.9 Tourism	8.9 - Tourism	89
	8.10 Billboards	8.10 - Billboards	810
	Vote 9 Road transport		9
	9.1 Roads	9.1 - Roads	91
	9.2 Road and Traffic Regulation	9.2 - Road and Traffic Regulation	92
	9.3 Storm Water Management	9.3 - Storm Water Management	93
	9.4 [Name of sub-vote]	9.4 - [Name of sub-vote]	94
	9.5 [Name of sub-vote]	9.5 - [Name of sub-vote]	95
	9.6 [Name of sub-vote]	9.6 - [Name of sub-vote]	96
	9.7 [Name of sub-vote]	9.7 - [Name of sub-vote]	97
	9.8 [Name of sub-vote]	9.8 - [Name of sub-vote]	98
	9.9 [Name of sub-vote]	9.9 - [Name of sub-vote]	99
	9.10 [Name of sub-vote]	9.10 - [Name of sub-vote]	910
	Vote 10 Energy sources		10
	10.1 Electricity	10.1 - Electricity	101
	10.2 Street Lighting and Signal Systems	10.2 - Street Lighting and Signal Systems	102
	10.3 [Name of sub-vote]	10.3 - [Name of sub-vote]	103
	10.4 [Name of sub-vote]	10.4 - [Name of sub-vote]	104
	10.5 [Name of sub-vote]	10.5 - [Name of sub-vote]	105
	10.6 [Name of sub-vote]	10.6 - [Name of sub-vote]	106
	10.7 [Name of sub-vote]	10.7 - [Name of sub-vote]	107
	10.8 [Name of sub-vote]	10.8 - [Name of sub-vote]	108
	10.9 [Name of sub-vote]	10.9 - [Name of sub-vote]	109
	10.10 [Name of sub-vote]	10.10 - [Name of sub-vote]	1010
	Vote 11 Waste Management		11
	11.1 Solid Waste Removal	11.1 - Solid Waste Removal	111
	11.2 Solid Waste Disposal (Landfill Sites)	11.2 - Solid Waste Disposal (Landfill Sites)	112
	11.3 Street Cleaning	11.3 - Street Cleaning	113
	11.4 Recycling	11.4 - Recycling	114
	11.5 [Name of sub-vote]	11.5 - [Name of sub-vote]	115
	11.6 [Name of sub-vote]	11.6 - [Name of sub-vote]	116
	11.7 [Name of sub-vote]	11.7 - [Name of sub-vote]	117
	11.8 [Name of sub-vote]	11.8 - [Name of sub-vote]	118
	11.9 [Name of sub-vote]	11.9 - [Name of sub-vote]	119
	11.10 [Name of sub-vote]	11.10 - [Name of sub-vote]	1110
	Vote 12 Environmental Protection		12
	12.1 Biodiversity and Landscape	12.1 - Biodiversity and Landscape	121
	12.2 [Name of sub-vote]	12.2 - [Name of sub-vote]	122
	12.3 [Name of sub-vote]	12.3 - [Name of sub-vote]	123
	12.4 [Name of sub-vote]	12.4 - [Name of sub-vote]	124
	12.5 [Name of sub-vote]	12.5 - [Name of sub-vote]	125
	12.6 [Name of sub-vote]	12.6 - [Name of sub-vote]	126
	12.7 [Name of sub-vote]	12.7 - [Name of sub-vote]	127
	12.8 [Name of sub-vote]	12.8 - [Name of sub-vote]	128
	12.9 [Name of sub-vote]	12.9 - [Name of sub-vote]	129

12.10	[Name of sub-vote]	12.10 - [Name of sub-vote]	1210
Vote 13	[NAME OF VOTE 13]		13
13.1	[Name of sub-vote]	13.1 - [Name of sub-vote]	131
13.2	[Name of sub-vote]	13.2 - [Name of sub-vote]	132
13.3	[Name of sub-vote]	13.3 - [Name of sub-vote]	133
13.4	[Name of sub-vote]	13.4 - [Name of sub-vote]	134
13.5	[Name of sub-vote]	13.5 - [Name of sub-vote]	135
13.6	[Name of sub-vote]	13.6 - [Name of sub-vote]	136
13.7	[Name of sub-vote]	13.7 - [Name of sub-vote]	137
13.8	[Name of sub-vote]	13.8 - [Name of sub-vote]	138
13.9	[Name of sub-vote]	13.9 - [Name of sub-vote]	139
13.10	[Name of sub-vote]	13.10 - [Name of sub-vote]	1310
Vote 14	[NAME OF VOTE 14]		14
14.1	[Name of sub-vote]	14.1 - [Name of sub-vote]	141
14.2	[Name of sub-vote]	14.2 - [Name of sub-vote]	142
14.3	[Name of sub-vote]	14.3 - [Name of sub-vote]	143
14.4	[Name of sub-vote]	14.4 - [Name of sub-vote]	144
14.5	[Name of sub-vote]	14.5 - [Name of sub-vote]	145
14.6	[Name of sub-vote]	14.6 - [Name of sub-vote]	146
14.7	[Name of sub-vote]	14.7 - [Name of sub-vote]	147
14.8	[Name of sub-vote]	14.8 - [Name of sub-vote]	148
14.9	[Name of sub-vote]	14.9 - [Name of sub-vote]	149
14.10	[Name of sub-vote]	14.10 - [Name of sub-vote]	1410
Vote 15	[NAME OF VOTE 15]		15
15.1	[Name of sub-vote]	15.1 - [Name of sub-vote]	151
15.2	[Name of sub-vote]	15.2 - [Name of sub-vote]	152
15.3	[Name of sub-vote]	15.3 - [Name of sub-vote]	153
15.4	[Name of sub-vote]	15.4 - [Name of sub-vote]	154
15.5	[Name of sub-vote]	15.5 - [Name of sub-vote]	155
15.6	[Name of sub-vote]	15.6 - [Name of sub-vote]	156
15.7	[Name of sub-vote]	15.7 - [Name of sub-vote]	157
15.8	[Name of sub-vote]	15.8 - [Name of sub-vote]	158
15.9	[Name of sub-vote]	15.9 - [Name of sub-vote]	159
15.10	[Name of sub-vote]	15.10 - [Name of sub-vote]	1510

KZN291 Mandeni - Contact Information

A. GENERAL INFORMATION

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

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	7212270587086	ID Number	8904160431081
Title	Ms.	Title	Ms
Name	Phindile Sishi	Name	Lindiwe Mtenga
Telephone number	032 456 8217	Telephone number	032 456 8333
Cell number	083 545 7421	Cell number	078 386 1234
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	phindile.sishi@mandeni.gov.za	E-mail address	lindiwe.mtenga@mandeni.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7707155376083	ID Number	9202250998088
Title	Mr	Title	Ms.
Name	Thabani Phiywayinkosi Mdlalose	Name	Sinegugu Dlamini
Telephone number	0324568229	Telephone number	032 456 8229
Cell number	0766795819	Cell number	081 355 7990
Fax number	0324562504	Fax number	032 456 2504
E-mail address	thabani.mdlalose@mandeni.gov.za	E-mail address	sinegugu.dlamini@mandeni.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6409115605088	ID Number	9402230370081
Title	Mr.	Title	Ms.
Name	Bhekithemba Lawrance Magwaza	Name	Zinhle Mlambo
Telephone number	0324568217	Telephone number	032 456 8217
Cell number	0834528660	Cell number	0762954993/0676288101
Fax number	0324562504	Fax number	032 456 2504
E-mail address	bhekithemba.magwaza@mandeni.gov.za	E-mail address	zinhle.mlambo@mandeni.gov.za
D. MANAGEMENT LEADERSHIP		Secretary/PA to the Municipal Manager:	
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7502165708080	ID Number	
Title	Mr	Title	Ms
Name	Sizwe Khuzwayo	Name	Nokwanda Khuzwayo
Telephone number	032 456 8201	Telephone number	032 456 8255
Cell number	084 250 3327	Cell number	
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	sizwe.khuzwayo@mandeni.gov.za	E-mail address	nokwanda.khuzwayo@mandeni.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8405090548085	ID Number	7811270398087
Title	Ms.	Title	Ms.
Name	Ms N Guzana	Name	Phakeme Shando
Telephone number	032-456 8224	Telephone number	032 456 8230
Cell number	0837693324	Cell number	083 369 4160
Fax number	032-456 2504	Fax number	032 456 2504
E-mail address	mpume.guzana@mandeni.gov.za	E-mail address	phakeme.shando@mandeni.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8406200422088	ID Number	7807070567087
Title	Mrs	Title	Ms.
Name	Samukelisiwe Zama	Name	Buyisiwe Dladla
Telephone number	0324568341	Telephone number	032 456 8316
Cell number	0834546323	Cell number	078 507 5552
Fax number	0324542504	Fax number	032 456 2504
E-mail address	samukelisiwe.zama@mandeni.gov.za	E-mail address	buyisiwe.chala@mandeni.gov.za

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

KZN291 Mandeni - Table A1 Budget Summary

Description	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousands										
Financial Performance										
Property rates	50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,815	75,217	77,624
Service charges	61,440	73,544	77,826	97,399	105,421	105,421	70,281	118,706	122,478	126,370
Investment revenue	20,010	26,748	19,863	25,000	25,000	25,000	8,295	20,000	20,660	21,321
Transfer and subsidies - Operational	223,107	241,981	253,010	254,956	254,848	254,848	251,447	251,101	252,722	269,139
Other own revenue	46,342	21,787	16,156	12,353	12,846	12,846	5,554	11,292	11,664	12,038
Total Revenue (excluding capital transfers and contributions)	401,560	422,381	430,797	454,622	463,028	463,028	382,097	473,913	482,742	506,492
Employee costs	116,754	133,709	160,030	167,901	167,901	167,901	107,928	171,799	177,101	182,760
Remuneration of councillors	14,325	14,955	15,151	17,043	17,043	17,043	10,116	17,742	18,327	18,914
Depreciation, amortisation and impairment	32,437	33,728	46,319	36,240	36,240	36,240	26,888	38,641	38,672	39,910
Interest, Dividends and Rent on Land	325	137	0	3,050	3,050	3,050	-	600	620	640
Inventory consumed and bulk purchases	49,664	56,309	64,650	72,025	77,557	77,557	48,423	81,719	82,765	85,001
Transfers and subsidies	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Other expenditure	127,029	159,559	185,882	191,685	199,880	199,880	118,861	191,895	163,133	176,414
Total Expenditure	340,534	398,397	474,482	487,944	504,021	504,021	314,415	504,395	482,684	505,769
Surplus/(Deficit)	61,026	23,983	(43,684)	(33,322)	(40,993)	(40,993)	67,682	(30,482)	57	723
Transfers and subsidies - capital (monetary allocations)	45,387	55,093	47,668	46,017	59,528	59,528	26,374	55,889	48,209	49,733
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,407	48,266	50,456
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,407	48,266	50,456
Capital expenditure & funds sources										
Capital expenditure	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Transfers recognised - capital	12,628	51,789	(190,228)	40,058	51,806	51,806	25,171	48,479	24,580	25,366
Borrowing	0	-	(3,881)	-	-	-	-	-	-	-
Internally generated funds	80,703	87,873	(215,561)	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Total sources of capital funds	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Financial position										
Total current assets	354,670	329,657	255,323	178,561	217,562	217,562	320,487	143,414	235,495	243,672
Total non current assets	602,748	713,576	793,896	805,344	883,806	883,806	825,826	961,667	937,833	968,805
Total current liabilities	78,293	85,385	86,164	88,340	114,184	114,184	89,038	92,985	131,983	136,198
Total non current liabilities	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
Community wealth/Equity	2,761,932	3,555,318	911,232	869,795	959,863	959,863	1,004,568	1,012,096	1,041,345	1,076,279
Cash flows										
Net cash from (used) operating	1,087,019	1,442,512	60,870	(82,386)	(69,804)	(69,804)	(380,293)	74,281	110,829	112,850
Net cash from (used) investing	-	-	-	(144,685)	(140,261)	(140,261)	-	(134,667)	(76,818)	(79,276)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	1,170,007	1,310,500	291,058	(134,863)	(78,138)	(78,138)	(148,394)	1,738	35,749	69,323
Cash backing/surplus reconciliation										
Cash and investments available	1,170,007	1,310,500	291,058	(134,863)	(78,138)	(78,138)	(148,394)	1,738	35,749	69,323
Application of cash and investments	3,716	(3,755)	8,670	(7,317)	31,349	31,349	21,356	(36,321)	24,954	23,882
Balance - surplus (shortfall)	1,166,291	1,314,254	282,388	(127,547)	(109,486)	(109,486)	(169,751)	38,059	10,795	45,440
Asset management										
Asset register summary (WDV)	555,444	574,689	634,227	695,649	774,813	774,813	-	752,619	765,340	778,214
Depreciation	30,063	31,489	37,846	36,240	36,240	36,240	-	38,641	38,672	39,910
Renewal and Upgrading of Existing Assets	321,620	408,915	73,856	97,944	91,021	91,021	-	76,887	55,881	57,669
Repairs and Maintenance	18,677	21,486	28,312	35,473	35,797	35,797	-	36,583	33,664	36,291
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	(7,415)	(6,725)	(12,147)	(12,147)	(12,147)	-	(14,026)	(14,671)	-
Households below minimum service level										
Water:	-	38	34	34	34	34	-	34	34	-
Sanitation/sewerage:	0	(7,415)	(6,725)	(12,147)	(12,147)	(12,147)	-	(14,026)	(14,671)	-
Energy:	1	(7,414)	(6,724)	(13,037)	(13,037)	(13,037)	-	(15,013)	(15,703)	-
Refuse:	-	5	5	5	5	5	-	5	5	-

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

Functional Classification Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional										
Governance and administration		319,605	323,455	339,132	342,170	339,669	339,669	337,993	349,038	368,606
Executive and council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
Finance and administration		319,605	323,455	339,132	333,805	331,304	331,304	329,750	340,523	359,819
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10,732	4,710	6,994	6,128	5,933	5,933	8,367	3,387	3,496
Community and social services		5,497	4,710	5,270	5,719	5,611	5,611	5,766	700	723
Sport and recreation		5,234	-	1,707	-	-	-	-	-	-
Public safety		-	-	17	408	321	321	2,602	2,687	2,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,274	63,161	51,516	52,717	66,707	66,707	61,078	52,269	53,853
Planning and development		44,726	42,536	47,129	48,740	50,219	50,219	46,494	51,174	52,723
Road transport		1,548	20,625	4,387	3,977	16,488	16,488	14,584	1,095	1,130
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		70,336	86,468	80,731	99,623	110,248	110,248	122,364	126,257	130,270
Energy sources		56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	446,946	477,794	478,373	500,638	522,556	522,556	529,802	530,951	556,225
Expenditure - Functional										
Governance and administration		170,455	188,147	219,970	212,727	220,480	220,480	238,615	214,825	227,659
Executive and council		54,325	62,011	66,501	79,879	74,794	74,794	72,596	60,938	68,053
Finance and administration		116,130	126,137	153,469	132,847	145,686	145,686	166,019	153,887	159,606
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34,639	46,599	57,060	51,805	56,250	56,250	54,520	54,451	56,363
Community and social services		26,279	33,291	41,974	36,398	40,484	40,484	41,129	41,957	43,305
Sport and recreation		8,335	12,862	13,472	13,045	13,608	13,608	11,358	11,341	11,856
Public safety		-	418	1,462	2,148	1,943	1,943	1,829	1,122	1,170
Housing		24	29	152	214	214	214	204	31	32
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		65,567	69,233	83,973	92,410	93,620	93,620	95,619	97,163	99,957
Planning and development		19,166	18,934	23,562	26,477	25,445	25,445	26,450	25,994	26,413
Road transport		43,242	46,605	55,834	60,311	62,637	62,637	64,589	66,408	68,630
Environmental protection		3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
Trading services		71,791	88,370	88,785	102,391	107,049	107,049	115,010	115,593	121,119
Energy sources		60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
Water management		-	-	-	-	-	-	-	-	-
Waste water management		2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
Waste management		9,039	8,770	13,078	23,440	21,997	21,997	26,301	24,137	26,736
Other	4	-	-	292	522	531	531	630	651	672
Total Expenditure - Functional	3	342,452	392,349	450,079	459,854	477,931	477,931	504,395	482,684	505,769
Surplus/(Deficit) for the year		104,494	85,445	28,295	40,784	44,625	44,625	25,407	48,266	50,456

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by functional classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
- Total Expenditure by Functional Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
- 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional	1									
Municipal governance and administration		319,605	323,455	339,132	342,170	339,669	339,669	337,993	349,038	368,606
Executive and council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
Mayor and Council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
Municipal Manager, Town Secretary and Chief Executive		-	-	-	-	-	-	-	-	-
Finance and administration		319,605	323,455	339,132	333,805	331,304	331,304	329,750	340,523	359,819
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		302,154	296,219	319,104	333,397	330,895	330,895	328,927	339,672	358,941
Fleet Management		-	-	-	-	-	-	-	-	-
Human Resources		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Legal Services		-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-Property Services		(2,962)	-	-	-	-	-	-	-	-
Risk Management		-	-	-	-	-	-	-	-	-
Security Services		-	-	-	-	-	-	-	-	-
Supply Chain Management		403	488	165	408	408	408	823	850	878
Valuation Service		20,010	26,748	19,863	-	-	-	-	-	-
Internal audit		-	-	-	-	-	-	-	-	-
Governance Function		-	-	-	-	-	-	-	-	-
Community and public safety		10,732	4,710	6,994	6,128	5,933	5,933	8,367	3,387	3,496
Community and social services		5,497	4,710	5,270	5,719	5,611	5,611	5,766	700	723
Aged Care		-	-	-	-	-	-	-	-	-
Agricultural		-	-	-	-	-	-	-	-	-
Animal Care and Diseases		-	-	-	-	-	-	-	-	-
Cemeteries, Funeral Parlours and Crematoriums		0	-	-	-	-	-	-	-	-
Child Care Facilities		-	-	-	-	-	-	-	-	-
Community Halls and Facilities		248	202	542	703	703	703	591	611	630
Consumer Protection		-	-	-	-	-	-	-	-	-
Cultural Matters		-	-	-	-	-	-	-	-	-
Disaster Management		1,467	-	-	-	-	-	-	-	-
Education		-	-	-	-	-	-	-	-	-
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-
Industrial Promotion		-	-	-	-	-	-	-	-	-
Language Policy		-	-	-	-	-	-	-	-	-
Libraries and Archives		3,782	4,508	4,728	5,016	4,908	4,908	5,175	89	92
Literacy Programmes		-	-	-	-	-	-	-	-	-
Media Services		-	-	-	-	-	-	-	-	-
Museums and Art Galleries		-	-	-	-	-	-	-	-	-
Population Development		-	-	-	-	-	-	-	-	-
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Zoo's		-	-	-	-	-	-	-	-	-
Sport and recreation		5,234	-	1,707	-	-	-	-	-	-
Beaches and Jetties		-	-	-	-	-	-	-	-	-
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
Recreational Facilities		-	-	-	-	-	-	-	-	-
Sports Grounds and Stadiums		5,234	-	1,707	-	-	-	-	-	-
Public safety		-	-	17	408	321	321	2,602	2,687	2,773
Civil Defence		-	-	-	-	-	-	-	-	-
Cleansing		-	-	-	-	-	-	-	-	-
Control of Public Nuisances		-	-	-	-	-	-	-	-	-
Fencing and Fences		-	-	-	-	-	-	-	-	-
Fire Fighting and Protection		-	-	17	408	321	321	87	90	93
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	2,515	2,597	2,681
Pounds		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Ambulance		-	-	-	-	-	-	-	-	-
Health Services		-	-	-	-	-	-	-	-	-
Laboratory Services		-	-	-	-	-	-	-	-	-
Food Control		-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases		-	-	-	-	-	-	-	-	-
Vector Control		-	-	-	-	-	-	-	-	-
Chemical Safety		-	-	-	-	-	-	-	-	-

Economic and environmental services	46,274	63,161	51,516	52,717	66,707	66,707	61,078	52,269	53,853
Planning and development	44,726	42,536	47,129	48,740	50,219	50,219	46,494	51,174	52,723
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	1,000	-	-	-	1,000	1,000	2,000	2,066	2,132
Central City Improvement District	3,152	1,085	452	54	533	533	245	253	261
Development Facilitation	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	51	52	52	52	52	54	56
Regional Planning and Development	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and Enforcement, and City	529	437	147	406	406	406	456	471	486
Project Management Unit	40,044	41,014	46,479	48,228	48,228	48,228	43,741	48,330	49,788
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	1,548	20,625	4,387	3,977	16,488	16,488	14,584	1,095	1,130
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,548	2,516	1,901	2,263	2,263	2,263	1,060	1,095	1,130
Roads	-	18,109	2,485	1,714	14,225	14,225	13,524	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	70,336	86,468	80,731	99,623	110,248	110,248	122,364	126,257	130,270
Energy sources	56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
Electricity	56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
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	13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-
Solid Waste Removal	13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	446,946	477,794	478,373	500,638	522,556	522,556	529,802	530,951	556,225

2

Expenditure - Functional

Municipal governance and administration

Executive and council
 Mayor and Council
 Municipal Manager, Town Secretary and Chief Executive
 Finance and administration
 Administrative and Corporate Support
 Asset Management
 Finance
 Fleet Management
 Human Resources
 Information Technology
 Legal Services
 Marketing, Customer Relations, Publicity and Media Co-Property Services
 Risk Management
 Security Services
 Supply Chain Management
 Valuation Service
 Internal audit
 Governance Function

Community and public safety

Community and social services
 Aged Care
 Agricultural
 Animal Care and Diseases
 Cemeteries, Funeral Parlours and Crematoriums
 Child Care Facilities
 Community Halls and Facilities
 Consumer Protection
 Cultural Matters
 Disaster Management
 Education
 Indigenous and Customary Law
 Industrial Promotion
 Language Policy
 Libraries and Archives
 Literacy Programmes
 Media Services
 Museums and Art Galleries
 Population Development
 Provincial Cultural Matters
 Theatres
 Zoo's
 Sport and recreation
 Beaches and Jetties
 Casinos, Racing, Gambling, Wagering
 Community Parks (including Nurseries)
 Recreational Facilities
 Sports Grounds and Stadiums
 Public safety
 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
 Pounds
 Housing
 Housing
 Informal Settlements
 Health
 Ambulance
 Health Services
 Laboratory Services
 Food Control
 Health Surveillance and Prevention of Communicable Diseases
 Vector Control
 Chemical Safety

	170,455	188,147	219,970	212,727	220,480	220,480	238,615	214,825	227,659
Municipal governance and administration	170,455	188,147	219,970	212,727	220,480	220,480	238,615	214,825	227,659
Executive and council	54,325	62,011	66,501	79,879	74,794	74,794	72,596	60,938	68,053
Mayor and Council	31,774	38,482	39,540	51,490	46,294	46,294	44,214	36,357	39,753
Municipal Manager, Town Secretary and Chief Executive	22,551	23,528	26,961	28,390	28,500	28,500	28,382	24,581	28,300
Finance and administration	116,130	126,137	153,469	132,847	145,686	145,686	166,019	153,887	159,606
Administrative and Corporate Support	13,109	16,714	18,673	17,477	16,203	16,203	17,443	14,792	16,944
Asset Management	16,777	22,126	24,956	22,124	26,588	26,588	24,620	24,841	25,358
Finance	51,533	41,089	53,238	47,834	47,878	47,878	72,198	71,564	73,014
Fleet Management	16,880	21,577	26,576	23,083	25,037	25,037	23,546	21,662	21,969
Human Resources	5,360	7,002	6,647	8,186	8,098	8,098	7,634	7,403	7,640
Information Technology	10,610	16,498	21,354	12,709	20,492	20,492	19,071	13,311	14,355
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-Property Services	-	-	-	-	-	-	-	-	-
Risk Management	1,862	1,131	2,025	1,121	1,121	1,121	1,508	314	324
Security Services	-	-	-	313	269	269	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-
Community and public safety	34,639	46,599	57,060	51,805	56,250	56,250	54,520	54,451	56,363
Community and social services	26,279	33,291	41,974	36,398	40,484	40,484	41,129	41,957	43,305
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	349	441	463	461	461	461	477	493	509
Cemeteries, Funeral Parlours and Crematoriums	330	400	374	350	700	700	500	517	533
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	15,952	20,457	30,744	28,377	31,296	31,296	32,141	33,345	34,412
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	4,201	4,310	1,520	980	985	985	915	496	512
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	5,422	7,643	8,795	6,164	6,969	6,969	6,990	6,993	7,222
Literacy Programmes	26	40	76	67	73	73	106	114	117
Media Services	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-
Sport and recreation	8,335	12,862	13,472	13,045	13,608	13,608	11,358	11,341	11,856
Beaches and Jetties	-	168	120	209	209	209	176	182	188
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	4,687	6,889	6,778	7,011	6,508	6,508	4,792	4,950	5,254
Recreational Facilities	2,428	3,926	4,310	2,991	3,481	3,481	3,520	3,658	3,775
Sports Grounds and Stadiums	1,221	1,879	2,263	2,834	3,411	3,411	2,870	2,552	2,639
Public safety	-	418	1,462	2,148	1,943	1,943	1,829	1,122	1,170
Civil Defence	-	-	-	-	-	-	50	-	-
Cleansing	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	696	696	535	190	202
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	-	418	1,462	2,148	1,248	1,248	1,245	932	968
Pounds	-	-	-	-	-	-	-	-	-
Housing	24	29	152	214	214	214	204	31	32
Housing	-	-	98	174	174	174	174	-	-
Informal Settlements	24	29	55	40	40	40	30	31	32
Health	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable Diseases	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-

Economic and environmental services	65,567	69,233	83,973	92,410	93,620	93,620	95,619	97,163	99,957
Planning and development	19,166	18,934	23,562	26,477	25,445	25,445	26,450	25,994	26,413
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	1,144	1,843	588	448	375	375	658	410	423
Central City Improvement District	124	133	151	143	150	150	159	164	169
Development Facilitation	14	11	18	8	8	8	8	8	9
Economic Development/Planning	5,286	5,900	10,642	9,343	10,080	10,080	9,986	9,177	9,058
Regional Planning and Development	825	101	-	435	435	435	887	916	946
Town Planning, Building Regulations and Enforcement, and City	8,207	8,080	8,823	11,333	10,306	10,306	10,551	10,969	11,320
Project Management Unit	3,566	2,865	3,340	4,767	4,091	4,091	4,201	4,349	4,488
Provincial Planning	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-
Road transport	43,242	46,605	55,834	60,311	62,637	62,637	64,589	66,408	68,630
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	8,827	9,231	12,633	14,514	14,514	14,514	14,498	15,076	15,559
Roads	34,416	37,374	43,201	45,797	48,123	48,123	50,092	51,332	53,072
Taxi Ranks	-	-	-	-	-	-	-	-	-
Environmental protection	3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
Biodiversity and Landscape	3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
Coastal Protection	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-
Trading services	71,791	88,370	88,785	102,391	107,049	107,049	115,010	115,593	121,119
Energy sources	60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
Electricity	60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-
Waste water management	2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
Public Toilets	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-
Storm Water Management	2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
Waste Water Treatment	-	-	-	-	-	-	-	-	-
Waste management	9,039	8,770	13,078	23,440	21,997	21,997	26,301	24,137	26,736
Recycling	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	14	50	127	127	127	74	76	78
Solid Waste Removal	9,039	8,756	13,028	23,313	21,870	21,870	26,228	24,061	26,657
Street Cleaning	-	-	-	-	-	-	-	-	-
Other	-	-	292	522	531	531	630	651	672
Abattoirs	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Tourism	-	-	292	522	531	531	630	651	672
Total Expenditure - Functional	342,452	392,349	450,079	459,854	477,931	477,931	504,395	482,684	505,769
Surplus/(Deficit) for the year	104,494	85,445	28,295	40,784	44,625	44,625	25,407	48,266	50,456

References

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

1110	IR
1120	IR
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2111	IR
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3306	IE
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4101	IE
4102	IE
4103	IE
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4202	IE
4203	IE
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4301	IE
4302	IE
4303	IE
4304	IE
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4401	IE
4402	IE
4403	IE
4404	IE
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5002	IE
5003	IE
5004	IE
5005	IE
5006	IE

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue by Vote	1									
Vote 1 - Executive and council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
Vote 2 - Finance and administration		319,605	323,455	339,132	333,805	331,304	331,304	329,750	340,523	359,819
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		5,497	4,710	5,287	6,128	5,933	5,933	5,853	790	815
Vote 5 - Sport and Recreation		5,234	-	1,707	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	2,515	2,597	2,681
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		44,726	42,536	47,129	48,740	50,219	50,219	46,494	51,174	52,723
Vote 9 - Road transport		1,548	20,625	4,387	3,977	16,488	16,488	14,584	1,095	1,130
Vote 10 - Energy sources		56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
Vote 11 - Waste Management		13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	446,946	477,794	478,373	500,638	522,556	522,556	529,802	530,951	556,225
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and council		54,325	62,011	66,501	79,879	74,794	74,794	72,596	60,938	68,053
Vote 2 - Finance and administration		116,130	126,137	153,469	132,534	145,417	145,417	166,019	153,887	159,606
Vote 3 - Internal audit		-	-	-	313	269	269	-	-	-
Vote 4 - Community and social services		26,279	33,291	41,974	36,398	41,180	41,180	41,664	42,147	43,507
Vote 5 - Sport and Recreation		8,335	12,862	13,472	13,045	13,608	13,608	11,358	11,341	11,856
Vote 6 - Public safety		-	418	1,462	2,148	1,248	1,248	1,295	932	968
Vote 7 - Housing		24	29	152	214	214	214	204	31	32
Vote 8 - Planning and Development		19,166	18,934	23,854	26,998	25,976	25,976	27,081	26,645	27,085
Vote 9 - Road transport		45,730	49,148	58,897	63,359	65,685	65,685	67,952	69,881	72,215
Vote 10 - Energy sources		60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
Vote 11 - Waste Management		9,039	8,770	13,078	23,440	21,997	21,997	26,301	24,137	26,736
Vote 12 - Environmental Protection		3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	342,452	392,349	450,079	459,854	477,931	477,931	504,395	482,684	505,769
Surplus/(Deficit) for the year	2	104,494	85,445	28,295	40,784	44,625	44,625	25,407	48,266	50,456

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Revenue by Vote	1									
Vote 1 - Executive and council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
1.1 - Mayor and Council		-	-	-	8,365	8,365	8,365	8,243	8,515	8,788
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		319,605	323,455	339,132	333,805	331,304	331,304	329,750	340,523	359,819
2.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-
2.3 - Finance		302,154	296,219	319,104	333,397	330,895	330,895	328,927	339,672	358,941
2.4 - Fleet Management		-	-	-	-	-	-	-	-	-
2.5 - Human Resources		-	-	-	-	-	-	-	-	-
2.6 - Information Technology		-	-	-	-	-	-	-	-	-
2.7 - Property Services		(2,962)	-	-	-	-	-	-	-	-
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		403	488	165	408	408	408	823	850	878
2.10 - Valuation Service		20,010	26,748	19,863	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		5,497	4,710	5,287	6,128	5,933	5,933	5,853	790	815
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		0	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		248	202	542	703	703	703	591	611	630
4.4 - Libraries and Archives		3,782	4,508	4,728	5,016	4,908	4,908	5,175	89	92
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	-	-	-	-	-	-	-	-
4.7 - Disaster Management		1,467	-	-	-	-	-	-	-	-
4.8 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	17	408	321	321	87	90	93
Vote 5 - Sport and Recreation		5,234	-	1,707	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-
5.4 - Sports Grounds and Stadiums		5,234	-	1,707	-	-	-	-	-	-
5.5 - Beaches and Jetties		-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	2,515	2,597	2,681
6.1 - Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	2,515	2,597	2,681
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
7.1 - Housing		-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements		-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		44,726	42,536	47,129	48,740	50,219	50,219	46,494	51,174	52,723
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)		1,000	-	-	-	1,000	1,000	2,000	2,066	2,132
8.2 - Economic Development/Planning		-	-	51	52	52	52	52	54	56
8.3 - Project Management Unit		40,044	41,014	46,479	48,228	48,228	48,228	43,741	48,330	49,788
8.4 - Town Planning, Building Regulations and Enforcement		529	437	147	406	406	406	456	471	486
8.5 - Regional Planning and Development		-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation		-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District		3,152	1,085	452	54	533	533	245	253	261
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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.10 - Billboards		-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		1,548	20,625	4,387	3,977	16,488	16,488	14,584	1,095	1,130
9.1 - Roads		-	18,109	2,485	1,714	14,225	14,225	13,524	-	-
9.2 - Road and Traffic Regulation		1,548	2,516	1,901	2,263	2,263	2,263	1,060	1,095	1,130
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		56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
10.1 - Electricity		56,878	72,748	66,249	83,081	91,103	91,103	100,075	103,377	106,685
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
11.1 - Solid Waste Removal		13,458	13,720	14,482	16,543	19,145	19,145	22,289	22,880	23,585
11.2 - Solid Waste Disposal (Landfill Sites)		-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - Recycling		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape		-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	446,946	477,794	478,373	500,638	522,556	522,556	529,802	530,951	556,225

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Expenditure by Vote										
Vote 1 - Executive and council	1	54,325	62,011	66,501	79,879	74,794	74,794	72,596	60,938	68,053
1.1 - Mayor and Council		31,774	38,482	39,540	51,490	46,294	46,294	44,214	36,357	39,753
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		22,551	23,528	26,961	28,390	28,500	28,500	28,382	24,581	28,300
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		116,130	126,137	153,469	132,534	145,417	145,417	166,019	153,887	159,606
2.1 - Administrative and Corporate Support		13,109	16,714	18,673	17,477	16,203	16,203	17,443	14,792	16,944
2.2 - Asset Management		16,777	22,126	24,956	22,124	26,588	26,588	24,620	24,841	25,358
2.3 - Finance		51,533	41,089	53,238	47,834	47,878	47,878	72,198	71,564	73,014
2.4 - Fleet Management		16,880	21,577	26,576	23,083	25,037	25,037	23,546	21,662	21,969
2.5 - Human Resources		5,360	7,002	6,647	8,186	8,098	8,098	7,634	7,403	7,640
2.6 - Information Technology		10,610	16,498	21,354	12,709	20,492	20,492	19,071	13,311	14,355
2.7 - Property Services		1,862	1,131	2,025	1,121	1,121	1,121	1,508	314	324
2.8 - Security Services		-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management		-	-	-	-	-	-	-	-	-
2.10 - Valuation Service		-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	313	269	269	-	-	-
3.1 - Governance Function		-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	-	-	313	269	269	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		26,279	33,291	41,974	36,398	41,180	41,180	41,664	42,147	43,507
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		330	400	374	350	700	700	500	517	533
4.3 - Community Halls and Facilities		15,952	20,457	30,744	28,377	31,296	31,296	32,141	33,345	34,412
4.4 - Libraries and Archives		5,422	7,643	8,795	6,164	6,969	6,969	6,990	6,993	7,222
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		26	40	76	67	73	73	106	114	117
4.7 - Disaster Management		4,201	4,310	1,520	980	985	985	915	496	512
4.8 - Animal Care and Diseases		349	441	463	461	461	461	477	493	509
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		-	-	-	-	696	696	535	190	202
Vote 5 - Sport and Recreation		8,335	12,862	13,472	13,045	13,608	13,608	11,358	11,341	11,856
5.1 - Community Parks (including Nurseries)		4,687	6,889	6,778	7,011	6,508	6,508	4,792	4,950	5,254
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		2,428	3,926	4,310	2,991	3,481	3,481	3,520	3,658	3,775
5.4 - Sports Grounds and Stadiums		1,221	1,879	2,263	2,834	3,411	3,411	2,870	2,552	2,639
5.5 - Beaches and Jetties		-	168	120	209	209	209	176	182	188
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		-	418	1,462	2,148	1,248	1,248	1,295	932	968
6.1 - Police Forces, Traffic and Street Parking Control		-	418	1,462	2,148	1,248	1,248	1,245	932	968
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	50	-	-
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		24	29	152	214	214	214	204	31	32
7.1 - Housing		-	-	98	174	174	174	174	-	-
7.2 - Informal Settlements		24	29	55	40	40	40	30	31	32
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		19,166	18,934	23,854	26,998	25,976	25,976	27,081	26,645	27,085
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		1,144	1,843	588	448	375	375	658	410	423
8.2 - Economic Development/Planning		5,286	5,900	10,642	9,343	10,080	10,080	9,986	9,177	9,058
8.3 - Project Management Unit		3,566	2,865	3,340	4,767	4,091	4,091	4,201	4,349	4,488
8.4 - Town Planning, Building Regulations and Enforcement		8,207	8,080	8,823	11,333	10,306	10,306	10,551	10,969	11,320
8.5 - Regional Planning and Development		825	101	-	435	435	435	887	916	946
8.6 - Development Facilitation		14	11	18	8	8	8	8	8	9
8.7 - Central City Improvement District		124	133	151	143	150	150	159	164	169
8.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-

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

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
8.9 - Tourism		-	-	292	522	531	531	630	651	672
8.10 - Billboards		-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		45,730	49,148	58,897	63,359	65,685	65,685	67,952	69,881	72,215
9.1 - Roads		34,416	37,374	43,201	45,797	48,123	48,123	50,092	51,332	53,072
9.2 - Road and Traffic Regulation		8,827	9,231	12,633	14,514	14,514	14,514	14,498	15,076	15,559
9.3 - Storm Water Management		2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
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		60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
10.1 - Electricity		60,265	77,057	72,643	75,903	82,005	82,005	85,347	87,983	90,798
10.2 - Street Lighting and Signal Systems		-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		9,039	8,770	13,078	23,440	21,997	21,997	26,301	24,137	26,736
11.1 - Solid Waste Removal		9,039	8,756	13,028	23,313	21,870	21,870	26,228	24,061	26,657
11.2 - Solid Waste Disposal (Landfill Sites)		-	14	50	127	127	127	74	76	78
11.3 - Street Cleaning		-	-	-	-	-	-	-	-	-
11.4 - Recycling		-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
12.1 - Biodiversity and Landscape		3,159	3,694	4,577	5,622	5,538	5,538	4,579	4,762	4,914
12.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	342,452	392,349	450,079	459,854	477,931	477,931	504,395	482,684	505,769
Surplus/(Deficit) for the year	2	104,494	85,445	28,295	40,784	44,625	44,625	25,407	48,266	50,456

References

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

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue											
Exchange Revenue											
Service charges - Electricity	2	49,864	61,164	64,753	82,686	90,708	90,708	60,323	100,149	103,454	106,764
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	11,577	12,380	13,073	14,713	14,713	14,713	9,958	18,557	19,024	19,606
Sale of Goods and Rendering of Services	2	1,039	1,257	978	1,513	1,383	1,383	763	1,454	1,502	1,551
Agency services	2	-	-	-	-	-	-	-	1,500	1,549	1,599
Interest	2	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables	2	1,229	919	1,487	2,016	2,016	2,016	1,052	1,716	1,772	1,829
Interest earned from Current and Non Current Assets	2	20,010	26,748	19,863	25,000	25,000	25,000	8,295	20,000	20,660	21,321
Dividends	2	-	-	-	-	-	-	-	-	-	-
Rent on Land	2	106	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets	2	248	294	593	755	755	755	401	643	665	686
Licence and permits	2	22	-	-	-	-	-	-	1,015	1,048	1,082
Special rating levies	2	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	2	6,815	10,561	1,304	-	-	-	-	-	-	-
Development Charges	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	2,548	1,507	1,355	1,252	1,875	1,875	714	39	40	42
Non-Exchange Revenue											
Property rates	2	50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,815	75,217	77,624
Surcharges and Taxes	2	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	2	1,002	1,584	3,569	1,367	1,367	1,367	113	1,071	1,107	1,142
Licences or permits	2	525	985	969	998	998	998	449	-	-	-
Transfer and subsidies - Operational	2	223,107	241,981	253,010	254,956	254,848	254,848	251,447	251,101	252,722	269,139
Interest	2	2,628	3,460	3,570	4,453	4,453	4,453	2,063	3,853	3,980	4,108
Fuel Levy	2	-	-	-	-	-	-	-	-	-	-
Operational Revenue	2	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets	2	-	-	-	-	-	-	-	-	-	-
Other Gains	2	30,181	1,221	2,331	-	-	-	-	-	-	-
Discontinued Operations											
Total Revenue (excluding capital transfers and contributions)		401,560	422,381	430,797	454,622	463,028	463,028	382,097	473,913	482,742	506,492
Expenditure											
Employee related costs	2	116,754	133,709	160,030	167,901	167,901	167,901	107,928	171,799	177,101	182,760
Remuneration of councillors	2	14,325	14,955	15,151	17,043	17,043	17,043	10,116	17,742	18,327	18,914
Bulk purchases - electricity	2	45,293	52,475	58,515	66,107	72,107	72,107	46,778	77,424	79,979	82,538
Inventory consumed	2,8	4,371	3,835	6,135	5,918	5,450	5,450	1,645	4,295	2,786	2,463
Debt impairment	2,3	(1,919)	6,048	24,403	32,077	30,077	30,077	16,039	30,925	31,084	31,244
Depreciation, amortisation and impairment	2	32,437	33,728	46,319	36,240	36,240	36,240	26,888	38,641	38,672	39,910
Interest, Dividends and Rent on Land	2	325	137	0	3,050	3,050	3,050	-	600	620	640
Contracted services	2	62,194	85,801	79,982	89,650	87,841	87,841	53,618	83,659	77,118	81,065
Transfers and subsidies	2	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Irrecoverable debts written off	2	16,941	4,388	10,696	6,637	6,637	6,637	-	7,263	7,503	7,743
Operational costs	2	43,672	62,365	71,100	62,722	74,726	74,726	49,192	69,453	46,807	55,722
Disposal of Fixed and Intangible Assets	2	6,080	501	965	600	600	600	-	600	620	640
Other Losses	2	61	456	(1,264)	-	-	-	12	-	-	-
Total Expenditure		340,534	398,397	474,482	487,944	504,021	504,021	314,415	504,399	482,684	505,769
Surplus/(Deficit)		61,026	23,983	(43,684)	(33,322)	(40,993)	(40,993)	67,682	(30,486)	57	723
Transfers and subsidies - capital (monetary allocations)	6	45,387	55,093	47,668	46,017	59,528	59,528	26,374	55,889	48,209	49,733
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,403	48,266	50,456
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,403	48,266	50,456
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,403	48,266	50,456
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	106,413	79,077	3,984	12,694	18,535	18,535	94,056	25,403	48,266	50,456

Western Cape: Saldanha Bay (WC014) - Table A4 Funding Tool Summary for 4th Quarter ended 30 June 2024

A4 Code	A4 Description	Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
0300	Exchange Revenue / Service charges - Electricity	Non-Cash	Debtor accrual - service charges electricity accrued through exchange receivables	8,725	9,480	10,520	34,543	17,886	17,886	(15,672)	23,634	24,503	25,287
	Exchange Revenue / Service charges - Electricity Total		Non-Cash Total	8,725	9,480	10,520	34,543	17,886	17,886	(15,672)	23,634	24,503	25,287
0400	Exchange Revenue / Service charges - Water	Non-Cash	Debtor accrual - service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Water Total		Non-Cash Total	-	-	-	-	-	-	-	-	-	-
0500	Exchange Revenue / Service charges - Waste Water Management	Non-Cash	Debtor accrual - service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Service charges - Waste Water Management Total		Non-Cash Total	-	-	-	-	-	-	-	-	-	-
0600	Exchange Revenue / Service charges - Waste Management	Non-Cash	Debtor accrual - service charges waste management accrued through exchange receivables	29,509	32,768	35,863	93,807	74,472	74,472	45,079	84,792	87,447	90,214
	Exchange Revenue / Service charges - Waste Management Total		Non-Cash Total	29,509	32,768	35,863	93,807	74,472	74,472	45,079	84,792	87,447	90,214
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services	514,585	-	-	-	-	-	-	-	-	-
			Proceeds sale of PPE	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Sale of Goods and Rendering of Services Total		Cash Total	-	-	-	-	-	-	-	-	-	-
0800	Exchange Revenue / Agency services	Cash	Cash - agency services	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Agency services Total		Cash Total	-	-	-	-	-	-	-	-	-	-
0900	Exchange Revenue / Interest	Non-Cash	Deemed interest	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest Total		Non-Cash Total	-	-	-	-	-	-	-	-	-	-
1000	Exchange Revenue / Interest earned from Receivables	Non-Cash	Affiliates/related parties/associated companies	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding debtors accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-
			SARS	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Receivables Total		Non-Cash Total	-	-	-	-	-	-	-	-	-	-
1100	Exchange Revenue / Interest earned from Current and Non Current Assets	Cash	Cash - interest external investments	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Interest earned from Current and Non Current Assets Total		Cash Total	-	-	-	-	-	-	-	-	-	-
1200	Exchange Revenue / Dividends	Cash	Cash - dividends received	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Dividends Total		Cash Total	-	-	-	-	-	-	-	-	-	-
1300	Exchange Revenue / Rent on Land	Cash	Cash - rent on land	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rent on Land Total		Cash Total	-	-	-	-	-	-	-	-	-	-
1400	Exchange Revenue / Rental from Fixed Assets	Cash	Cash - rental from fixed assets	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Rental from Fixed Assets Total		Cash Total	-	-	-	-	-	-	-	-	-	-

1500	Exchange Revenue / Licence and permits	Cash	Cash - licence and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Licence and permits Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1550	Exchange Revenue / Special rating levies	Cash	Cash - Special rating levies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Special rating levies Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1600	Exchange Revenue / Operational Revenue	Cash	Cash - Operating revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1800	Non-Exchange Revenue / Property rates	Non-Cash	Debtor accrual - property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Property rates Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1900	Non-Exchange Revenue / Surcharges and Taxes	Non-Cash	Debtor accrual - surcharges & taxes accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Surcharges and Taxes Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2000	Non-Exchange Revenue / Fines, penalties and forfeits	Non-Cash	Debtor accrual - Fines, penalties and forfeits revenue accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fines, penalties and forfeits Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2100	Non-Exchange Revenue / Licences or permits	Cash	Cash - licences or permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Licences or permits Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2200	Non-Exchange Revenue / Transfer and subsidies - Operational	Cash	Cash - Operational transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfer and subsidies - Operational Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2300	Non-Exchange Revenue / Interest	Non-Cash	Debtor accrual - interest outstanding property rates accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges electricity accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges waste water management accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - interest outstanding service charges water accrued through exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Interest Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2400	Non-Exchange Revenue / Fuel Levy	Cash	Cash collection fuel levy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Fuel Levy Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2500	Non-Exchange Revenue / Operational Revenue	Non-Cash	Debtor accrual - availability charges electricity accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges waste water management accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debtor accrual - availability charges water accrued through non-exchange receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Operational Revenue Total			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2600	Non-Exchange Revenue / Gains on disposal of Assets	Non-Cash	Biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

			Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Living resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Gains on disposal of Assets Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2700	Non-Exchange Revenue / Other Gains	Non-Cash	Fair value adjustment actuarial assessments - leave gratuity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assessments - long service awards	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assessments - medical aid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment actuarial assessments - pension funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment interest rate swap	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Fair value adjustment living resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Foreign exchange	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory - fair value assessment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory - increase in net realisable value	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Debt Waived	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Other Gains Total Revenue / Discontinued Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2800	Revenue / Discontinued Operations	Non-Cash	Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Revenue / Discontinued Operations Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100	Expenditure / Employee related costs	Non-Cash	Cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - Employee related expenditure accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			In-kind benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			In-kind benefits - cost capitalised to PPE (credit account)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: medical	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Post-retirement benefit: pension	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Employee related costs Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3200	Expenditure / Remuneration of councillors	Non-Cash	Creditor Accrual - councillor remuneration accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			In-kind benefits to councillors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Use of personal facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Remuneration of councillors Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3300	Expenditure / Bulk purchases - electricity	Non-Cash	Creditor accrual - bulk purchases electricity accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Bulk purchases - electricity Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3400	Expenditure / Inventory consumed	Non-Cash	Creditor accrual - bulk purchases water accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - agricultural	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - finished Goods	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - housing stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - materials and supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - standard rated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Inventory consumed - zero rated	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Inventory consumed Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

3500	Expenditure / Debt impairment	Non-Cash	Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges	-	-	-	-	-	-	-	-	-	-
			electricity	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste	-	-	-	-	-	-	-	-	-	-
			management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - waste	-	-	-	-	-	-	-	-	-	-
			water management	-	-	-	-	-	-	-	-	-	-
			Impairment loss - non-exchange revenue - serv charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - prop rates	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv	-	-	-	-	-	-	-	-	-	-
			charges	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv	-	-	-	-	-	-	-	-	-	-
			charges - electricity	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv	-	-	-	-	-	-	-	-	-	-
			charges - waste management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv	-	-	-	-	-	-	-	-	-	-
			charges - waste water management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - non-exchange revenue - serv	-	-	-	-	-	-	-	-	-	-
			charges - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste	-	-	-	-	-	-	-	-	-	-
			management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - waste water	-	-	-	-	-	-	-	-	-	-
			management	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - water	-	-	-	-	-	-	-	-	-	-
			Reversal of Impairment loss - exchange revenue - other	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Debt impairment Total			-	-	-	-	-	-	-	-	-	-
3600	Expenditure / Depreciation and amortisation	Non-Cash	Amortisation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - heritage assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - intangible assets	-	-	-	-	-	-	-	-	-	-
			Depreciation - investment property	-	-	-	-	-	-	-	-	-	-
			Depreciation - living resources	-	-	-	-	-	-	-	-	-	-
			Depreciation - PPE	-	-	-	-	-	-	-	-	-	-
			Depreciation - Land	-	-	-	-	-	-	-	-	-	-
			Impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-
			Impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - biological or cultivated assets	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - investment property	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - living resources	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE	-	-	-	-	-	-	-	-	-	-
			Reversal impairment loss - PPE - construction WIP	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - heritage assets	-	-	-	-	-	-	-	-	-	-
			Reversal of impairment loss - intangible assets	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Depreciation and amortisation Total			-	-	-	-	-	-	-	-	-	-
3700	Expenditure / Interest	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Accrual of finance charges - discounting of financial instruments	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs	-	-	-	-	-	-	-	-	-	-
			intercompany/parents/subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Accrual of finance charges - interest costs long service awards	-	-	-	-	-	-	-	-	-	-

			Accrual of finance charges - interest costs non-current provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Interest Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3800	Expenditure / Contracted services	Non-Cash	Creditor Accrual - contracted services accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Contracted services Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3900	Expenditure / Transfers and subsidies	Cash	Capital monetary allocation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Capital monetary allocation made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Operational monetary allocations made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Capital allocation in-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Capital allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Operational allocation in-kind made to municipal entities.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Transfers and subsidies Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4000	Expenditure / Irrecoverable debts written off	Non-Cash	Bad debt written off	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables exchange revenue - water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - waste water management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Irrecoverable debt written off - receivables non-exchange revenue - service charges - water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Irrecoverable debts written off Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4100	Expenditure / Operational costs	Cash	Direct cash payment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Non-Cash	Contribution to provisions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - expenditure: discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Creditor accrual - operational costs accrued through payables from non-exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Operational costs Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
4200	Expenditure / Losses on disposal of Assets	Non-Cash	Losses - discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal biological assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal intangible assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal investment property	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal living resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Losses - disposal PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Non-Exchange Revenue / Transfers and subsidies - capital (in-kind) Total			-	-	-	-	-	-	-	-	-	-
4900	Expenditure / Income Tax	Non-Cash	Taxation - continuing operations	-	-	-	-	-	-	-	-	-	-
			Taxation - discontinued operations	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Income Tax Total			-	-	-	-	-	-	-	-	-	-
5100	Expenditure / Share of Surplus/Deficit attributable to Joint Venture	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to joint venture	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Joint Venture Total			-	-	-	-	-	-	-	-	-	-
5200	Expenditure / Share of Surplus/Deficit attributable to Minorities	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to minorities	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Minorities Total			-	-	-	-	-	-	-	-	-	-
5400	Expenditure / Share of Surplus/Deficit attributable to Associate	Non-Cash	Expenditure - accrual share of surplus/deficit attributable to associate	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Share of Surplus/Deficit attributable to Associate Total			-	-	-	-	-	-	-	-	-	-
5500	Expenditure / Intercompany/Parent subsidiary transactions	Non-Cash	Expenditure - intercompany/parent-subsidiary transactions	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-
	Expenditure / Intercompany/Parent subsidiary transactions Total			-	-	-	-	-	-	-	-	-	-
Grand Total				-	-	-	-	-	-	-	-	-	-

Vote Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and council		-	1,932	10,538	30,000	23,540	23,540	17,185	44,783	42,218	43,569
Vote 2 - Finance and administration		54,368	14,562	(137,135)	4,549	8,239	8,239	1,494	3,652	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		21,438	772	(108,099)	17,738	17,690	17,690	4,659	1,316	180	185
Vote 5 - Sport and Recreation		(4,264)	5,512	(2,375)	8,836	10,940	10,940	3,846	26,808	10,737	11,081
Vote 6 - Public safety		-	-	817	70	70	70	201	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		11,028	19,023	(27,742)	7,522	5,208	5,208	3,301	7,009	-	-
Vote 9 - Road transport		4,857	89,974	(109,945)	55,386	57,709	57,709	27,853	24,034	6,948	7,171
Vote 10 - Energy sources		5,903	2,154	(31,556)	4,869	2,087	2,087	-	7,891	6,715	6,930
Vote 11 - Waste Management		-	5,734	(4,174)	1,626	1,267	1,267	397	1,609	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Total Capital Expenditure - Vote		93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Capital Expenditure - Functional											
Governance and administration		54,368	16,494	(126,597)	34,549	31,778	31,778	18,678	48,434	42,218	43,569
Executive and council		-	1,932	10,538	30,000	23,540	23,540	17,185	44,783	42,218	43,569
Finance and administration		54,368	14,562	(137,135)	4,549	8,239	8,239	1,494	3,652	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		17,174	6,284	(109,656)	26,644	28,699	28,699	8,707	28,124	10,917	11,266
Community and social services		21,438	772	(108,099)	8,664	8,616	8,616	4,659	1,012	180	185
Sport and recreation		(4,264)	5,512	(2,375)	8,836	10,940	10,940	3,846	26,808	10,737	11,081
Public safety		-	-	817	9,143	9,143	9,143	201	304	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		15,885	108,996	(137,687)	62,038	62,478	62,478	31,154	30,174	6,948	7,171
Planning and development		11,028	19,023	(27,742)	7,522	5,208	5,208	3,301	7,009	-	-
Road transport		4,857	89,974	(109,945)	54,517	57,270	57,270	27,853	23,165	6,948	7,171
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		5,903	7,888	(35,730)	7,365	3,793	3,793	397	10,370	6,715	6,930
Energy sources		5,903	2,154	(31,556)	4,869	2,087	2,087	-	7,891	6,715	6,930
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	870	440	440	-	870	-	-
Waste management		-	5,734	(4,174)	1,626	1,267	1,267	397	1,609	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Funded by:											
National Government		12,628	51,072	(190,332)	39,884	50,763	50,763	25,089	46,449	24,580	25,366
Provincial Government		-	717	104	174	1,043	1,043	83	2,030	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	12,628	51,789	(190,228)	40,058	51,806	51,806	25,171	48,479	24,580	25,366
Borrowing	6	0	-	(3,881)	-	-	-	-	-	-	-
Internally generated funds		80,703	87,873	(215,561)	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Total Capital Funding	7	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1										
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council											
1.2 - Municipal Manager, Town Secretary and Chief Executive											
1.3 - [Name of sub-vote]											
1.4 - [Name of sub-vote]											
1.5 - [Name of sub-vote]											
1.6 - [Name of sub-vote]											
1.7 - [Name of sub-vote]											
1.8 - [Name of sub-vote]											
1.9 - [Name of sub-vote]											
1.10 - [Name of sub-vote]											
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support											
2.2 - Asset Management											
2.3 - Finance											
2.4 - Fleet Management											
2.5 - Human Resources											
2.6 - Information Technology											
2.7 - Property Services											
2.8 - Security Services											
2.9 - Supply Chain Management											
2.10 - Valuation Service											
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function											
3.2 - Risk Management											
3.3 - [Name of sub-vote]											
3.4 - [Name of sub-vote]											
3.5 - [Name of sub-vote]											
3.6 - [Name of sub-vote]											
3.7 - [Name of sub-vote]											
3.8 - [Name of sub-vote]											
3.9 - [Name of sub-vote]											
3.10 - [Name of sub-vote]											
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]											
4.2 - Cemeteries, Funeral Parlours and Crematoriums											
4.3 - Community Halls and Facilities											
4.4 - Libraries and Archives											
4.5 - [Name of sub-vote]											
4.6 - Literacy Programmes											
4.7 - Disaster Management											
4.8 - Animal Care and Diseases											
4.9 - Child Care Facilities											
4.10 - Fire Fighting and Protection											
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)											
5.2 - [Name of sub-vote]											
5.3 - Recreational Facilities											
5.4 - Sports Grounds and Stadiums											
5.5 - Beaches and Jetties											
5.6 - [Name of sub-vote]											
5.7 - [Name of sub-vote]											
5.8 - [Name of sub-vote]											
5.9 - [Name of sub-vote]											
5.10 - [Name of sub-vote]											
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control											
6.2 - [Name of sub-vote]											
6.3 - Civil Defence											
6.4 - [Name of sub-vote]											
6.5 - [Name of sub-vote]											
6.6 - [Name of sub-vote]											
6.7 - [Name of sub-vote]											
6.8 - [Name of sub-vote]											
6.9 - [Name of sub-vote]											
6.10 - [Name of sub-vote]											
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
7.1 - Housing											
7.2 - Informal Settlements											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											

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

Capital expenditure - Municipal Vote
Single-year expenditure appropriation

2										
Vote 1 - Executive and council										
1.1 - Mayor and Council	-	1,932	10,538	30,000	23,540	23,540	17,185	44,783	42,218	43,569
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer	-	209	2,324	870	552	552	246	3,913	-	-
1.3 - [Name of sub-vote]	-	1,723	8,214	29,130	22,988	22,988	16,939	40,870	42,218	43,569
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	54,368	14,562	(137,135)	4,549	8,239	8,239	1,494	3,652	-	-
2.1 - Administrative and Corporate Support	-	2,863	(2,703)	522	552	552	271	435	-	-
2.2 - Asset Management	21,490	(3,993)	(80,301)	-	-	-	-	-	-	-
2.3 - Finance	-	3,275	4,969	-	1,391	1,391	-	1,252	-	-
2.4 - Fleet Management	770	11,268	(8,032)	2,632	5,652	5,652	37	1,226	-	-
2.5 - Human Resources	-	-	-	-	-	-	-	-	-	-
2.6 - Information Technology	-	1,149	902	1,396	643	643	1,186	739	-	-
2.7 - Property Services	32,108	-	(51,998)	-	-	-	-	-	-	-
2.8 - Security Services	-	-	-	-	-	-	-	-	-	-
2.9 - Supply Chain Management	-	-	28	-	-	-	-	-	-	-
2.10 - Valuation Service	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function	-	-	-	-	-	-	-	-	-	-
3.2 - Risk Management	-	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services	21,438	772	(108,099)	17,738	17,690	17,690	4,659	1,316	180	185
4.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities	21,575	56	(100,957)	8,445	8,442	8,442	4,576	625	180	185
4.4 - Libraries and Archives	(137)	717	(7,142)	174	174	174	83	291	-	-
4.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes	-	-	-	-	-	-	-	-	-	-
4.7 - Disaster Management	-	-	-	45	0	0	-	96	-	-
4.8 - Animal Care and Diseases	-	-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities	-	-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection	-	-	-	9,074	9,074	9,074	-	304	-	-
Vote 5 - Sport and Recreation	(4,264)	5,512	(2,375)	8,836	10,940	10,940	3,846	26,808	10,737	11,081
5.1 - Community Parks (including Nurseries)	-	1,387	(855)	104	84	84	84	74	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities	-	311	(311)	983	678	678	279	130	-	-
5.4 - Sports Grounds and Stadiums	(4,870)	3,468	(370)	5,575	9,747	9,747	3,272	26,186	10,737	11,081
5.5 - Beaches and Jetties	606	346	(839)	2,174	431	431	212	417	-	-
5.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety	-	-	817	70	70	70	201	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control	-	-	168	70	70	70	201	-	-	-
6.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.3 - Civil Defence	-	-	649	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	11,028	19,023	(27,742)	7,522	5,208	5,208	3,301	7,009	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	553	4,348	1,774	1,774	937	3,478	-	-
8.2 - Economic Development/Planning	1,207	3,256	(1,423)	2,609	2,870	2,870	1,842	3,530	-	-
8.3 - Project Management Unit	9,821	15,767	(27,091)	565	565	565	522	-	-	-
8.4 - Town Planning, Building Regulations and Enforcement	-	-	-	-	-	-	-	-	-	-
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	-	-	-	-	-	-	-	-	-	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	220	-	-	-	-	-	-	-

Vote 9 - Road transport	4,857	89,974	(109,945)	55,386	57,709	57,709	27,853	24,034	6,948	7,171
9.1 - Roads	4,857	89,974	(109,945)	54,517	57,270	57,270	27,853	23,165	6,948	7,171
9.2 - Road and Traffic Regulation	-	-	-	-	-	-	-	-	-	-
9.3 - Storm Water Management	-	-	-	870	440	440	-	870	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources	5,903	2,154	(31,556)	4,869	2,087	2,087	-	7,891	6,715	6,930
10.1 - Electricity	621	1,931	(26,313)	4,869	2,087	2,087	-	7,891	6,715	6,930
10.2 - Street Lighting and Signal Systems	5,283	223	(5,243)	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	5,734	(4,174)	1,626	1,267	1,267	397	1,609	-	-
11.1 - Solid Waste Removal	-	5,734	(4,174)	1,626	1,267	1,267	397	1,609	-	-
11.2 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning	-	-	-	-	-	-	-	-	-	-
11.4 - Recycling	-	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936
Total Capital Expenditure	93,331	139,662	(409,669)	130,596	126,749	126,749	58,936	117,102	66,798	68,936

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KZN291 Mandeni - Table A6 Budgeted Financial Position

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand											
ASSETS											
Current assets											
Cash and cash equivalents	1	254,613	208,837	131,927	9,811	62,123	62,123	200,223	1,734	98,185	99,801
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	53,837	57,057	56,701	45,228	32,149	32,149	67,412	42,346	44,004	45,380
Receivables from non-exchange transactions	3	(2,268)	13,127	20,402	44,829	45,510	45,510	8,082	37,855	40,059	42,176
Current portion of non-current receivables	4	-	-	-	-	-	-	-	-	-	-
Inventory	5	42,752	42,734	41,639	41,799	42,416	42,416	42,110	42,150	45,545	47,364
VAT Receivable	6	5,511	7,677	4,428	36,894	35,364	35,364	2,435	19,329	7,702	8,951
Other current assets	7	225	225	225	-	-	-	225	-	-	-
Total current assets		354,670	329,657	255,323	178,561	217,562	217,562	320,487	143,414	235,495	243,672
Non current assets											
Investments	8	-	-	-	-	-	-	-	-	-	-
Investment property	9	40,529	41,913	44,152	41,913	44,152	44,152	44,152	44,152	45,609	47,069
Property, plant and equipment	10	561,888	669,291	747,620	761,503	837,609	837,609	779,550	915,470	890,112	919,557
Biological assets	11	-	-	-	-	-	-	-	-	-	-
Living resources	12	-	-	-	-	-	-	-	-	-	-
Heritage assets	13	-	-	-	-	-	-	-	-	-	-
Intangible assets	14	331	2,372	2,124	1,928	2,045	2,045	2,124	2,045	2,112	2,180
Trade and other receivables from exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions	15	-	-	-	-	-	-	-	-	-	-
Other non-current assets	16	-	-	-	-	-	-	-	-	-	-
Total non current assets		602,748	713,576	793,896	805,344	883,806	883,806	825,826	961,667	937,833	968,805
TOTAL ASSETS		957,417	1,043,233	1,049,220	983,905	1,101,368	1,101,368	1,146,313	1,105,081	1,173,328	1,212,477
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	4,762	6,043	9,025	-	-	-	9,105	-	-	-
Consumer deposits	19	216	170	196	162	179	179	179	185	191	
Trade and other payables from exchange transactions	20	41,741	55,033	56,434	46,847	66,114	66,114	24,446	66,033	92,983	95,967
Trade and other payables from non-exchange transactions	21	25,789	9,028	5,488	4,084	14,216	14,216	39,565	2,115	14,583	15,042
Provision	22	2,921	3,446	4,257	-	-	-	4,257	-	-	-
VAT Payable	23	1,969	10,538	9,642	20,107	24,320	24,320	10,271	16,561	17,108	17,656
Other current liabilities	24	894	1,126	1,123	17,141	9,356	9,356	1,123	8,097	7,123	7,342
Total current liabilities		78,293	85,385	86,164	88,340	114,184	114,184	89,038	92,985	131,983	136,198
Non current liabilities											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
Total non current liabilities		17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
TOTAL LIABILITIES		96,023	106,455	108,362	114,110	141,505	141,505	111,236	92,985	131,983	136,198
NET ASSETS		861,394	936,778	940,858	869,795	959,863	959,863	1,035,077	1,012,096	1,041,345	1,076,279
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2,559,259	3,352,646	708,560	867,662	957,633	957,633	801,895	1,009,866	1,039,042	1,073,902
Reserves and funds	30	202,672	202,672	202,672	2,133	2,230	2,230	202,672	2,230	2,304	2,377
Other	31	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	32	2,761,932	3,555,318	911,232	869,795	959,863	959,863	1,004,568	1,012,096	1,041,345	1,076,279

References

1. Detail breakdown in Table SA3.
2. Detail breakdown in Table SA3.
3. Detail breakdown in Table SA3 for Trade receivables from Exchange and Non-exchange transactions
4. Detail breakdown in Table SA3.
5. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements) detail in SA3
6. Detail breakdown in Table SA3.

Store Type	Classification	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	804	781	1,019	1,019	1,019	904	934	963
	Acquisitions - Consumables Standard Rated	-	-	1,253	2,473	2,473	2,473	741	448	522	565
	Adjustments - Consumables Standard Rated	-	39	-	-	-	-	-	-	-	-
	Issues - Consumables Standard Rated	572	572	(1,039)	(751)	(461)	(461)	(555)	(490)	(582)	(601)
	Write Off - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Standard Rated	-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated Total		572	612	1,019	2,502	3,030	3,030	1,205	861	873	928
Consumables Zero Rated	Opening balance - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Consumables Zero Rated	-	-	-	364	364	364	-	-	-	-
	Adjustments - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Issues - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Write Off - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Consumables Zero Rated	-	-	-	-	-	-	-	-	-	-
Consumables Zero Rated Total		-	-	-	364	364	364	-	-	-	-
Finished Goods	Opening balance - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Adjustments - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Issues - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Write Off - Finished Goods	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Finished Goods	-	-	-	-	-	-	-	-	-	-
Finished Goods Total		-	-	-	-	-	-	-	-	-	-
Housing Stock	Opening balance - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Sales - Housing Stock	-	-	-	-	-	-	-	-	-	-
	Transfer - Housing stock	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Housing stock	-	-	-	-	-	-	-	-	-	-
Housing Stock Total		-	-	-	-	-	-	-	-	-	-
Land	Opening balance - Land	-	-	41,744	40,529	40,456	40,456	40,456	40,456	41,791	43,128
	Acquisitions - Land	-	-	-	-	-	-	-	-	-	-
	Sales - land	-	-	-	-	-	-	-	-	-	-
	Adjustments - Land	42,038	41,744	(1,288)	-	-	-	-	-	-	-
	Correction of Prior period errors - Land	-	-	-	-	-	-	-	-	-	-
	Transfers - Land	-	-	-	-	-	-	-	-	-	-
Land Total		42,038	41,744	40,456	40,529	40,456	40,456	40,456	40,456	41,791	43,128
Materials and Supplies	Opening balance - Materials and Supplies	-	-	186	181	164	164	164	1,350	1,395	1,439
	Acquisitions - Materials and Supplies	571	2,305	448	3,390	3,390	3,390	748	3,287	4,048	4,100
	Adjustments - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Issues - Materials and Supplies	(429)	(1,926)	(469)	(5,167)	(4,989)	(4,989)	(464)	(3,805)	(2,562)	(2,231)
	Write Off - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Materials and Supplies	-	-	-	-	-	-	-	-	-	-
Materials and Supplies Total		141	378	164	(1,596)	(1,435)	(1,435)	449	832	2,881	3,308
Water	Opening balance - Water	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water bulk purchases	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water natural sources	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Water treatment works	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Metered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Free Basic Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Revenue Water	-	-	-	-	-	-	-	-	-	-
	Billed Authorised Consumption:Billed Unmetered Consumption:Subsidised Water	-	-	-	-	-	-	-	-	-	-
	Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
	Non-revenue Water	-	-	-	-	-	-	-	-	-	-
	Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Metered Consumption	-	-	-	-	-	-	-	-	-	-
	Unbilled Authorised Consumption:Unbilled Unmetered Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
	Water Losses:Apparent Losses:Unauthorised Consumption	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Service Connections up to the point of Customer Meter	-	-	-	-	-	-	-	-	-	-
	Water Losses:Real Losses:Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Water	-	-	-	-	-	-	-	-	-	-
Water Total		-	-	-	-	-	-	-	-	-	-
Work-in-progress	Opening balance - WIP	-	-	-	-	-	-	-	-	-	-
	Materials - WIP	-	-	-	-	-	-	-	-	-	-
	Transfer - WIP	-	-	-	-	-	-	-	-	-	-
Work-in-progress Total		-	-	-	-	-	-	-	-	-	-
Grand Total		42,752	42,734	41,639	41,799	42,416	42,416	42,110	42,150	45,545	47,364

KZN291 Mandeni - Table A7 Budgeted Cash Flows

Description	Ref	2022/23	2023/24	2024/25	Current Year 2023/24				2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year*1 2021/22	Budget Year*2 2022/23	
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		69,474	74,861	76,030	49,972	49,993	49,993	68,596	93,970	52,652	54,337	0120
Service charges		1,969	51,669	-	98,464	106,065	106,065	(100,755)	122,044	126,071	130,105	0130
Other revenue		21,736	71,839	34	26,748	27,243	27,243	91,029	36,363	37,953	39,168	0140
Transfers and Subsidies - Operational	1	870,424	1,547,875	380,868	254,966	255,448	255,448	(113,263)	251,501	252,722	268,138	0150
Transfers and Subsidies - Capital	1	153,549	218,459	62,897	46,817	67,817	67,817	46,763	43,389	48,289	49,733	0160
Interest		9,819	16,170	5,065	25,232	25,232	25,232	2,705	20,086	20,785	21,400	0170
Dividends		-	-	-	-	-	-	-	-	-	-	0180
Payments												
Suppliers and employees		(59,774)	(468,311)	(464,103)	(580,716)	(596,002)	(596,002)	(534,349)	(448,162)	(424,878)	(448,311)	0200
Finance charges		-	-	-	(3,050)	(3,050)	(3,050)	-	(600)	(600)	(640)	0210
Transfers and Subsidies	1	-	-	-	-	(2,390)	(2,390)	-	(2,390)	(2,366)	(2,152)	0220
NET CASH FROM/USED IN OPERATING ACTIVITIES		1,887,019	1,442,512	60,870	(62,386)	(69,894)	(69,894)	(380,253)	74,281	110,829	112,800	
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	0260
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	0265
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	0270
Insurance Refund - Capital		-	-	-	-	-	-	-	-	-	-	0275
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments		-	-	-	-	-	-	-	-	-	-	0280
Payments												
Capital assets		-	-	-	(144,865)	(140,261)	(140,261)	-	(134,667)	(76,818)	(79,276)	0310
Retention (Capital)		-	-	-	-	(140,261)	(140,261)	-	-	-	-	0320
NET CASH FROM/USED IN INVESTING ACTIVITIES		-	-	-	(144,865)	(140,261)	(140,261)	-	(134,667)	(76,818)	(79,276)	
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	0340
Borrowing long term financing		-	-	-	-	-	-	-	-	-	-	0350
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	0360
Payments												
Repayment of borrowings		-	-	-	-	-	-	-	-	-	-	0380
NET CASH FROM/USED IN FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	
NET INCREASE/ (DECREASE) IN CASH HELD		1,887,019	1,442,512	60,870	(27,072)	(210,068)	(210,068)	(380,253)	60,386	34,011	33,524	
Capital cash equivalents at the year begin	2	62,888	(132,619)	230,188	62,208	131,927	131,927	231,889	62,423	1,738	35,749	0420
Capital cash equivalents at the year end	2	1,179,907	1,310,000	291,058	(134,863)	(78,138)	(78,138)	(148,384)	1,738	35,749	69,273	

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 MTRF is populated directly from SABS

Total receipts

Total payments

Borrowings & investments & c deposits

Repayment of borrowing

KZN291 Mandeni - Table A3 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	Current Year 2020/21						2020/21 Medium Term Revenue & Expenditure Framework			
		2020/21 Audited Outcomes	2020/21 Audited Outcomes	2020/21 Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit options	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash requirements at the year end	1	1 170 037	1 310 930	297 058	(134 963)	(78 138)	(78 138)	(143 394)	1 728	26 749	69 323
Other current investments > 90 days	1	-	-	-	-	-	-	-	-	-	-
With current investments		1 170 037	1 310 930	297 058	(134 963)	(78 138)	(78 138)	(143 394)	1 728	26 749	69 323
Cash and investments available											
Application of cash and investments											
Unspent conditional transfers		25 789	9 038	5 292	2 098	12 098	12 098	37 560	58	12 438	12 853
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(3 542)	2 802	5 409	(21 160)	(17 219)	(17 219)	9 804	(14 529)	11 569	10 934
Other working capital requirements	3	29 489	31 850	44 653	15 919	38 740	38 740	20 676	(19 621)	3 221	2 473
Other provisions		2 831	3 446	4 267	-	-	-	4 267	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	(80 961)	(80 961)	(80 961)	(2 133)	(2 230)	(2 230)	(9 541)	(2 230)	(2 304)	(2 377)
Total Application of cash and investments		3 787	(5 793)	8 679	(7 317)	31 548	31 548	21 358	(36 251)	24 954	23 862
Surplus/(shortfall) - Excluding Non-Current Creditors T/F to Debt Relief Benefits		1 166 251	1 334 254	282 288	(127 547)	(188 486)	(188 486)	(188 751)	38 659	18 795	45 440
Creditors transferred to Debt Relief - Non-Current Creditors											
Surplus/(shortfall) - Including Non-Current Creditors T/F to Debt Relief Benefits		1 166 251	1 334 254	282 288	(127 547)	(188 486)	(188 486)	(188 751)	38 659	18 795	45 440
Reconciliation											
1. Must reconcile with Budgeted Cash Flows											
2. For example: VAT, taxation											
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollected)											
4. For example: delay first requirements for borrowing											
5. Council approval required for each reserve created and basis of cash backing of reserves - Total Reserves to be backed by cash/investments excl Valuation reserve											
Other working capital requirements											
Debtors		12 252	23 183	11 781	30 508	27 374	27 374	3 770	85 654	89 752	93 494
Creditors due		41 761	85 033	86 434	46 847	66 114	66 114	24 446	68 025	91 985	91 987
Total		29 490	61 895	44 653	11 519	108 148	108 148	20 676	19 621	13 211	14 479
Debtors collection assumptions											
Balance outstanding - debtors		51 869	70 184	77 103	90 097	77 699	77 699	75 494	80 201	84 063	87 556
Estimate of debtors collection rate		23.8%	32.0%	19.3%	34.3%	30.2%	30.2%	5.0%	106.8%	106.8%	106.8%
Long term investments committed											
Balance (insert description, eg sinking fund)											
Reserves to be backed by cash/investments											
Housing Development Fund		50 941	50 941	50 941	2 133	2 230	2 230	50 941	2 230	2 304	2 377
Capital equipment		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases		-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve		-	-	-	-	-	-	-	-	-	-
Non-current Provisions reserve		-	-	(0)	(0)	(0)	-	-	-	(0)	-
Valuation reserve		-	-	-	-	-	-	-	-	-	-
Investment in associate account		-	-	-	-	-	-	-	-	-	-
Capitalisation		-	-	-	-	-	-	-	-	-	-
Total	6	50 941	50 941	50 941	2 133	2 230	2 230	50 941	2 230	2 304	2 377

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

1003
1005
1007

KZN291 Mandeni - Table A9 Asset Management

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
CAPITAL EXPENDITURE										
Total New Assets	1	74,579	126,946	52,336	32,652	35,728	35,728	40,215	10,917	11,266
<i>Roads Infrastructure</i>		7,661	7,886	7,996	4,913	4,043	4,043	2,439	-	-
<i>Storm water Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		127	1,849	1,925	870	435	435	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	261	-	-
<i>Sanitation Infrastructure</i>		-	-	140	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	1,500	1,560	1,626	1,267	1,267	1,609	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	174	0	0	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		7,788	11,236	11,621	7,582	5,745	5,745	4,308	-	-
Community Facilities		11,048	23,398	4,665	9,053	9,647	9,647	3,138	180	185
Sport and Recreation Facilities		3,744	7,212	6,842	3,307	7,479	7,479	26,186	10,737	11,081
Community Assets		14,792	30,610	11,507	12,360	17,125	17,125	29,324	10,917	11,266
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	1,723	10,839	435	1,826	1,826	1,252	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	1,723	10,839	435	1,826	1,826	1,252	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	2,124	-	-	-	-	-	-	-
Intangible Assets		-	2,124	-	-	-	-	-	-	-
Computer Equipment		-	1,030	1,009	1,570	817	817	378	-	-
Furniture and Office Equipment		51,998	52,559	1,240	765	752	752	1,174	-	-
Machinery and Equipment		-	8,676	1,473	9,940	9,462	9,462	996	-	-
Transport Assets		-	18,989	14,647	-	-	-	2,783	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	226,672	231,818	29,591	8,787	18,717	18,717	20,552	6,859	7,078
<i>Roads Infrastructure</i>		66,178	74,697	23,929	3,913	16,943	16,943	17,074	6,859	7,078
<i>Storm water Infrastructure</i>		-	410	4,436	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		22,805	23,015	380	526	0	0	-	-	-
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		88,983	98,122	28,744	4,439	16,943	16,943	17,074	6,859	7,078
Community Facilities		53,395	53,395	847	4,348	1,774	1,774	3,478	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		53,395	53,395	847	4,348	1,774	1,774	3,478	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		7,116	6,257	-	-	-	-	-	-	-
Furniture and Office Equipment		8,121	7,915	-	-	-	-	-	-	-
Machinery and Equipment		21,441	20,245	-	-	-	-	-	-	-
Transport Assets		47,616	45,884	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets	6	94,948	177,097	44,265	89,157	72,305	72,305	56,334	49,023	50,591
Roads Infrastructure		21,457	81,081	38,444	46,560	36,723	36,723	4,522	90	93
Storm water Infrastructure		-	5,128	-	-	-	-	-	-	-
Electrical Infrastructure		8,858	9,080	-	3,126	1,565	1,565	7,544	6,715	6,930
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		30,314	95,290	38,444	49,686	38,288	38,288	12,065	6,804	7,022
Community Facilities		6,168	12,369	-	2,609	2,000	2,000	1,739	-	-
Sport and Recreation Facilities		57,380	56,646	-	3,709	3,377	3,377	-	-	-
Community Assets		63,548	69,015	-	6,318	5,377	5,377	1,739	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,086	12,354	4,385	33,153	28,640	28,640	42,095	42,218	43,569
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,086	12,354	4,385	33,153	28,640	28,640	42,095	42,218	43,569
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	439	1,436	-	-	-	435	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	396,199	535,861	126,192	130,596	126,749	126,749	117,102	66,798	68,936
Roads Infrastructure		95,295	163,665	70,369	55,386	57,709	57,709	24,034	6,948	7,171
Storm water Infrastructure		-	5,538	4,436	-	-	-	-	-	-
Electrical Infrastructure		31,790	33,944	2,305	4,522	2,000	2,000	7,544	6,715	6,930
Water Supply Infrastructure		-	-	-	-	-	-	261	-	-
Sanitation Infrastructure		-	-	140	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,500	1,560	1,626	1,267	1,267	1,609	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	174	0	0	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		127,086	204,647	78,810	61,707	60,976	60,976	33,448	13,663	14,100
Community Facilities		70,611	89,162	5,512	16,010	13,420	13,420	8,355	180	185
Sport and Recreation Facilities		61,124	63,857	6,842	7,016	10,856	10,856	26,186	10,737	11,081
Community Assets		131,735	153,019	12,354	23,026	24,276	24,276	34,542	10,917	11,266
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,086	14,077	15,225	33,588	30,466	30,466	43,347	42,218	43,569
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,086	14,077	15,225	33,588	30,466	30,466	43,347	42,218	43,569
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	2,124	-	-	-	-	-	-	-
Intangible Assets		-	2,124	-	-	-	-	-	-	-
Computer Equipment		7,116	7,726	2,444	1,570	817	817	813	-	-
Furniture and Office Equipment		60,119	60,474	1,240	765	752	752	1,174	-	-
Machinery and Equipment		21,441	28,921	1,473	9,940	9,462	9,462	996	-	-
Transport Assets		47,616	64,873	14,647	-	-	-	2,783	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		396,199	535,861	126,192	130,596	126,749	126,749	117,102	66,798	68,936

ASSET REGISTER SUMMARY - PPE (WDV)	5	555,444	574,689	634,227	695,649	774,813	774,813	752,619	765,340	778,214
Roads Infrastructure		(111,303)	(108,872)	(107,836)	285,203	407,750	407,750	388,461	401,280	414,121
Storm water Infrastructure		379,265	371,060	356,492	40,587	(3,048)	(3,048)	(6,410)	(6,622)	(6,834)
Electrical Infrastructure		25,082	26,139	27,335	18,045	895	895	7,194	6,354	6,557
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	140	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,590	3,150	3,760	1,267	1,267	2,875	1,309	1,350
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		293,045	289,916	279,282	347,595	406,863	406,863	392,121	402,321	415,195
Community Assets		85,473	81,610	88,443	91,960	96,514	96,514	93,802	96,172	96,172
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		40,529	41,913	44,152	41,913	44,152	44,152	44,152	45,609	45,609
Other Assets		25,662	26,459	74,005	67,678	78,290	78,290	77,086	80,873	80,873
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		331	2,372	2,124	1,928	2,045	2,045	2,045	2,112	2,112
Computer Equipment		3,938	4,448	6,302	6,060	47	47	(88)	(3,620)	(3,620)
Furniture and Office Equipment		4,415	4,476	5,329	5,121	222	222	532	(619)	(619)
Machinery and Equipment		16,573	26,550	25,340	33,869	99,306	99,306	97,573	99,764	99,764
Transport Assets		33,480	44,946	57,251	47,526	(4,623)	(4,623)	(6,601)	(10,986)	(10,986)
Land		51,998	51,998	51,998	51,998	51,998	51,998	51,998	53,714	53,714
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	555,444	574,689	634,227	695,649	774,813	774,813	752,619	765,340	778,214
EXPENDITURE OTHER ITEMS		48,739	52,975	66,158	71,712	72,036	72,036	75,224	72,336	76,201
Depreciation	7	30,063	31,489	37,846	36,240	36,240	36,240	38,641	38,672	39,910
Repairs and Maintenance by Asset Class	3	18,677	21,486	28,312	35,473	35,797	35,797	36,583	33,664	36,291
Roads Infrastructure		7,600	6,397	8,864	8,426	9,500	9,500	11,096	10,933	11,263
Storm water Infrastructure		627	1,017	1,246	3,913	3,865	3,865	3,913	4,101	4,377
Electrical Infrastructure		1,196	2,518	2,651	3,148	2,322	2,322	3,035	3,135	3,235
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3,059	3,421	4,343	5,565	5,915	5,915	5,913	3,499	5,438
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,046	972	1,201	750	1,104	1,104	1,043	1,078	1,118
Infrastructure		13,528	14,325	18,304	21,802	22,706	22,706	25,000	22,746	25,431
Community Facilities		52	207	66	363	479	479	120	124	128
Sport and Recreation Facilities		1,036	1,635	1,847	2,522	2,522	2,522	2,500	2,582	2,671
Community Assets		1,089	1,843	1,914	2,885	3,001	3,001	2,620	2,706	2,799
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		91	30	-	348	174	174	250	258	267
Housing		-	-	-	-	-	-	-	-	-
Other Assets		91	30	-	348	174	174	250	258	267
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		3,970	5,289	8,094	10,438	9,916	9,916	8,713	7,952	7,794
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		48,739	52,975	66,158	71,712	72,036	72,036	75,224	72,336	76,201
Renewal and upgrading of Existing Assets as % of total capex		81.2%	76.3%	58.5%	75.0%	71.8%	71.8%	65.7%	83.7%	83.7%
Renewal and upgrading of Existing Assets as % of deprecn		1069.8%	1298.6%	195.1%	270.3%	251.2%	251.2%	199.0%	144.5%	144.5%
R&M as a % of PPE & Investment Property		3.4%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	4.4%	4.7%
Renewal and upgrading and R&M as a % of PPE and Investment Property		61.3%	75.2%	16.2%	19.2%	16.4%	16.4%	15.1%	11.7%	12.1%

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets	1									
Water:										
Piped water inside dwelling		10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	-
Piped water inside yard (but not in dwelling)		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	-
Using public tap (at least min.service level)	2	18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	-
Other water supply (at least min.service level)	4	40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	-
<i>Minimum Service Level and Above sub-total</i>		81,518	86,657	86,657	86,657	86,657	99,656	99,656	99,656	-
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	1,600	1,600	1,600	-
<i>Below Minimum Service Level sub-total</i>		-	37,930	33,797	33,574	33,574	33,574	33,900	33,900	-
Total number of households	5	81,518	124,587	120,454	120,231	120,231	133,230	133,556	133,556	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	-
Chemical toilet		16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	-
Pit toilet (ventilated)		2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	-
Other toilet provisions (> min.service level)		40,255	42,881	42,751	(848,065)	(848,065)	(843,790)	(940,675)	(986,109)	-
<i>Minimum Service Level and Above sub-total</i>		68,451	72,824	72,694	(818,122)	(818,122)	(810,852)	(907,737)	(953,171)	-
Bucket toilet		472	300	300	300	300	150	-	-	-
Other toilet provisions (< min.service level)		-	(7,414,900)	(6,724,921)	(12,147,251)	(12,147,251)	(12,147,251)	(14,026,105)	(14,671,305)	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		472	(7,414,900)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	-
Total number of households	5	68,923	(7,341,776)	(6,651,927)	(12,965,073)	(12,965,073)	(12,957,953)	(14,933,842)	(15,624,476)	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		389	389	389	449	449	449	449	449	-
<i>Minimum Service Level and Above sub-total</i>		389	389	389	449	449	449	449	449	-
Electricity (< min.service level)		963	963	1,018	1,094	1,094	1,094	1,094	1,094	-
Electricity - prepaid (< min. service level)		-	(7,414,900)	(6,724,921)	(13,038,067)	(13,038,067)	(13,038,067)	(15,013,806)	(15,704,440)	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		963	(7,413,907)	(6,723,903)	(13,036,973)	(13,036,973)	(13,036,973)	(15,012,712)	(15,703,346)	-
Total number of households	5	1,352	(7,413,418)	(6,723,514)	(13,036,524)	(13,036,524)	(13,036,524)	(15,012,263)	(15,702,897)	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Total number of households	5	-	4,601	4,601	4,695	4,695	4,695	4,695	4,695	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	130	-	(890,816)	(890,816)	(890,816)	(987,701)	(1,033,135)	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissable values per section 17 of MPRA)		-	(7,415)	(6,725)	(12,147)	(12,147)	(12,147)	(14,026)	(14,671)	-
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	(7,415)	(6,725)	(12,147)	(12,147)	(12,147)	(14,026)	(14,671)	-

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27
R thousand								
REVENUE ITEMS:								
Exchange revenue								
Service charges - Electricity								
Appliance Maintenance	6	-	-	-	-	-	-	-
Availability Charges		1,071	1,154	1,283	1,865	1,865	982	2,055
Connection/Reconnection		-	-	-	-	-	156	188
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-
Electricity Sales		48,793	60,010	63,470	80,822	88,844	59,185	97,906
Joint Pole Usage		-	-	-	-	-	-	-
Meter Compliance Testing		-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-
Notice Revenues		-	-	-	-	-	-	-
Temporary Service Plant		-	-	-	-	-	-	-
Total Service charges - Electricity		49,864	61,164	64,753	82,686	90,708	60,323	100,149
<i>Less Revenue Foregone (in excess of 50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (50 kwh per indigent household per month)</i>		-	-	-	-	-	-	-
Net Service charges - Electricity		49,864	61,164	64,753	82,686	90,708	60,323	100,149
Service charges - Water								
Agricultural and Rural Water Service	6	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-
Connection/Disconnection		-	-	-	-	-	-	-
Industrial Water		-	-	-	-	-	-	-
Meter Reading Fees		-	-	-	-	-	-	-
Sale		-	-	-	-	-	-	-
Urban Higher Level Service		-	-	-	-	-	-	-
Total Service charges - Water		-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (6 kilolitres per indigent household per month)</i>		-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management								
Agricultural and Rural	6	-	-	-	-	-	-	-
Availability Charges		-	-	-	-	-	-	-
Connection/Reconnection		-	-	-	-	-	-	-
Higher Level Service		-	-	-	-	-	-	-
Industrial Effluent		-	-	-	-	-	-	-
Industrial Waste Water		-	-	-	-	-	-	-
Pump/Removal of Waste Water		-	-	-	-	-	-	-
Sanitation Charges		-	-	-	-	-	-	-
Treatment of Effluent		-	-	-	-	-	-	-
Total Service charges - Waste Water Management		-	-	-	-	-	-	-
<i>Less Revenue Foregone (in excess of free sanitation service to indigent households)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (free sanitation service to indigent households)</i>		-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste Management								
Availability Charges	6	-	-	-	-	-	-	-
Carrier Bags		-	-	-	-	-	-	-
Disposal Facilities		-	-	-	-	-	-	-
Refuse Bags		-	-	-	-	-	-	-
Refuse Removal		11,235	11,659	12,080	14,326	14,326	9,363	18,156
Skip		-	-	-	-	-	-	-
Waste Bins		342	721	993	387	387	595	401
Total refuse removal revenue		11,577	12,380	13,073	14,713	14,713	9,958	18,557
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	-	-	-	-
<i>Less Cost of Free Basis Services (removed once a week to indigent households)</i>		-	-	-	-	-	-	-
Net Service charges - Waste Management		11,577	12,380	13,073	14,713	14,713	9,958	18,557
Sales of Goods and Rendering of Services								
Academic Services		-	-	-	-	-	-	-
Advertisements		-	-	-	-	-	-	-
Amendment Fees		-	-	-	-	-	-	-
Application Fees for Land Usage		-	-	-	-	-	-	-
Building Plan Approval		76	115	59	73	73	106	75
Building Plan Clause Levy		-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-
Cemetery and Burial		0	-	-	-	-	-	-
Cleaning and Removal		-	-	-	-	-	-	-
Clearance Certificates		20	17	30	54	54	22	56
Computer Services		-	-	-	-	-	-	-
Day Care Fees		-	-	-	-	-	-	-
Demolition Application Fees		-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-
Domestic Services		-	-	-	-	-	-	-
Drainage Fees		-	-	-	-	-	-	-

Encroachment Fees	-	-	-	-	-	-	-	-
Entrance Fees	-	47	97	261	261	261	54	130
Escort Fees	406	415	412	164	121	121	34	87
Exempted Parking	-	-	-	-	-	-	-	-
Fire Services	-	-	17	408	321	321	15	87
Health Services	-	-	-	-	-	-	-	-
Housing (Boarding Services)	-	-	-	-	-	-	-	-
Immunisation Fees	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-
Legal Fees	-	-	-	-	-	-	-	-
Library Fees	-	-	-	-	-	-	-	-
Management Fees	-	-	-	-	-	-	-	-
Meal and Refreshment	-	-	-	-	-	-	-	-
Membership Fees	-	-	-	-	-	-	-	-
Objections and Appeals	-	-	-	-	-	-	-	-
Occupation Certificates	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-
Photo copies, Faxes and Telephone charges	74	84	109	73	73	73	63	75
Removal of Restrictions	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-
Sale of Goods	403	488	165	408	408	408	349	823
Scrap, Waste & Other Goods	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-
Squatter Re-allocation	-	-	-	-	-	-	-	-
Stone and Gravel	-	-	-	-	-	-	-	-
Streets/Street Markets (Informal Traders)	-	-	-	-	-	-	-	-
Town Planning and Servitudes	60	92	89	73	73	73	119	120
Traffic Control	-	-	-	-	-	-	-	-
Transport Fees	-	-	-	-	-	-	-	-
Valuation Services	-	-	-	-	-	-	-	-
Water Meter Protectors	-	-	-	-	-	-	-	-
Weighbridge Fees	-	-	-	-	-	-	-	-
Total Sales of Goods and Rendering of Services	1,039	1,257	978	1,513	1,383	1,383	763	1,454
Agency Services								
District Municipalities								
Eastern Cape	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	-
Limpopo	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-
Total District Municipalities	-	-	-	-	-	-	-	-
National								
AARTO	-	-	-	-	-	-	-	-
Department of Environmental Affairs	-	-	-	-	-	-	-	-
Total National	-	-	-	-	-	-	-	-
Provincial								
Eastern Cape	-	-	-	-	-	-	-	-
Free State	-	-	-	-	-	-	-	-
Gauteng	-	-	-	-	-	-	-	-
KwazuluNatal	-	-	-	-	-	-	-	1,500
Limpopo	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-
Total Provincial	-	-	-	-	-	-	-	1,500
Total Agency Services	-	-	-	-	-	-	-	1,500
Interest - Deemed Interest	-	-	-	-	-	-	-	-
Interest earned from Receivables								
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-
Electricity	104	48	78	186	186	186	77	86
Housing	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-
SARS	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-
Staff	-	-	-	-	-	-	-	-
Waste Management	1,125	871	1,409	1,830	1,830	1,830	975	1,630
Waste Water Management	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-
Shared Services	-	-	-	-	-	-	-	-
Total Interest earned from Receivables	1,229	919	1,487	2,016	2,016	2,016	1,052	1,716
Interest earned from Current and Non Current Assets								
Bank Accounts	-	-	-	-	-	-	-	-
Financial Assets	-	-	-	-	-	-	-	-
Short Term Investments and Call Accounts	20,010	26,748	19,863	25,000	25,000	25,000	8,295	20,000
Total Interest earned from Current and Non Current Assets	20,010	26,748	19,863	25,000	25,000	25,000	8,295	20,000
Dividends								
External Investment	-	-	-	-	-	-	-	-
Municipal Entities	-	-	-	-	-	-	-	-
Total Dividends	-	-	-	-	-	-	-	-
Rent on Land								
Land	106	-	-	-	-	-	-	-
Prospecting, Mining, Royalties	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-
Total Rent on Land	106	-	-	-	-	-	-	-
Rental from Fixed Assets								
Market Related								
Biological Assets	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-
Property Plant and Equipment	212	120	250	317	317	317	162	278
Total Market Related	212	120	250	317	317	317	162	278
Non-market Related								
Biological Assets	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-

Investment Property
Property Plant and Equipment

-	92	-	-	-	-	-	-	-
36	83	344	438	438	438	239	365	

-	-
135	139
90	93
-	-
90	93
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
78	80
-	-
850	878
-	-
-	-
-	-
-	-
124	128
-	-
-	-
-	-
-	-
-	-
1,502	1,551
-	-
-	-
-	-
-	-
-	-
-	-
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-	-
-	-
-	-
-	-
-	-
-	-
1,549	1,599
-	-
-	-
-	-
-	-
1,549	1,599
1,549	1,599
-	-
-	-
-	-
89	91
-	-
-	-
-	-
-	-
-	-
-	-
-	-
1,684	1,738
-	-
-	-
1,772	1,829
-	-
-	-
20,660	21,321
20,660	21,321
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
-	-
287	297
287	297
-	-
-	-

-	-
377	389

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
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	188	-	99,960	-	-	-	-	-	100,149
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	18,557	-	-	-	-	18,557
Sale of Goods and Rendering of Services		-	1,041	-	162	-	-	-	252	-	-	-	-	-	-	-	1,454
Agency services		-	-	-	-	-	1,500	-	-	-	-	-	-	-	-	-	1,500
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	1,630	-	-	-	-	-	-	-	-	86	-	-	-	-	1,716
Interest earned from Current and Non Current Assets		-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	-	-	591	-	-	-	52	-	-	-	-	-	-	-	643
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,015
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	(250)	-	-	-	-	-	261	-	28	-	-	-	-	-	39
Non-Exchange Revenue																	
Property rates		-	72,815	-	-	-	-	-	-	-	-	-	-	-	-	-	72,815
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	11	-	-	-	-	1,060	-	-	-	-	-	-	1,071
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,243	234,394	-	4,753	-	-	-	2,187	1,524	-	-	-	-	-	-	251,101
Interest		-	121	-	-	-	-	-	-	-	-	3,732	-	-	-	-	3,853
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		8,243	329,750	-	5,518	-	2,515	-	2,940	2,584	100,075	22,289	-	-	-	-	473,913
Expenditure																	
Employee related costs		(18,820)	(54,229)	-	(33,327)	(4,934)	-	-	(19,114)	(26,086)	(4,136)	(6,780)	(4,372)	-	-	-	(171,799)
Remuneration of councillors		(17,742)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(17,742)
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	(77,424)	-	-	-	-	-	(77,424)
Inventory consumed		(1,410)	(260)	-	(1,205)	-	(50)	-	(1,060)	(30)	(200)	(80)	-	-	-	-	(4,295)
Debt impairment		-	-	-	-	-	-	-	-	-	5,329	(10,163)	-	-	-	-	(4,835)
Depreciation, amortisation and impairment		-	(11,157)	-	(3,588)	-	-	-	-	(22,651)	(1,244)	-	-	-	-	-	(38,641)
Interest, Dividends and Rent on Land		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Contracted services		(14,139)	(30,157)	-	(1,354)	(5,919)	(535)	(204)	(3,515)	(18,487)	(2,913)	(6,337)	(100)	-	-	-	(63,659)
Transfers and subsidies		-	-	-	-	-	-	-	(2,000)	-	-	-	-	-	-	-	(2,000)
Irrecoverable debts written off		-	(4,429)	-	-	-	-	-	-	-	-	(2,834)	-	-	-	-	(7,263)
Operational costs		(20,486)	(38,498)	-	(2,193)	(505)	(710)	-	(1,391)	(698)	(4,759)	(107)	(107)	-	-	-	(69,453)
Disposal of Fixed and Intangible Assets		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(72,596)	(139,929)	-	(41,668)	(11,358)	(1,295)	(204)	(27,081)	(67,952)	(85,347)	(26,301)	(4,579)	-	-	-	(478,309)
Surplus/(Deficit)		80,839	469,679	-	47,185	11,358	3,809	204	30,020	70,536	185,422	48,590	4,579	-	-	-	952,222
Transfers and subsidies - capital (monetary allocations)		-	-	-	335	-	-	-	43,554	12,000	-	-	-	-	-	-	55,889
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		80,839	469,679	-	47,520	11,358	3,809	204	73,574	82,536	185,422	48,590	4,579	-	-	-	1,008,111

References

1. Departmental columns to be based on municipal organisation structure

KZN291 Mandeni - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
ASSETS											
Current Assets											
Cash and Cash Equivalents											
Call Deposits and Investments		45,842	26,417	(123,530)	85,922	232	232	208,415	318	364	376
Cash at Bank		208,769	182,414	255,451	(76,114)	61,891	61,891	(8,226)	1,416	97,820	99,425
Cash on Hand		1	6	6	3	-	-	35	-	-	-
Total Cash and Cash Equivalents		254,613	208,837	131,927	9,811	62,123	62,123	200,223	1,734	98,185	99,801
Short term Investments											
Deposit Taking Institutions											
Trade and other receivables from exchange transactions											
Electricity		8,725	9,480	10,520	34,543	17,886	17,886	(15,672)	23,634	24,503	25,287
Waste Management		29,509	32,768	35,863	93,807	74,472	74,472	45,079	84,792	87,447	90,214
Waste Water Management		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Other trade receivables from exchange transactions		15,603	14,809	10,318	6,659	13,289	13,289	37,969	13,441	13,885	14,329
VAT Receivable Input Tax Accrued		-	-	-	1,329	1,254	1,254	36	67	384	395
Gross: Trade and other receivables from exchange transactions		53,837	57,057	56,701	136,338	106,902	106,902	67,412	121,934	126,218	130,225
Less: Impairment for debt											
Impairment for Electricity		-	-	-	(2,818)	(744)	(744)	-	4,584	4,735	4,887
Impairment for Waste Management		-	-	-	(84,582)	(69,876)	(69,876)	-	(75,173)	(77,654)	(80,139)
Impairment for Waste Water Management		-	-	-	-	-	-	-	-	-	-
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		-	-	-	(3,710)	(4,132)	(4,132)	-	(8,999)	(9,296)	(9,593)
Total Less: Impairment for debt		-	-	-	(91,110)	(74,753)	(74,753)	-	(79,588)	(82,214)	(84,845)
Total net Trade and other receivables from Exchange Transactions		53,837	57,057	56,701	45,228	32,149	32,149	67,412	42,346	44,004	45,380
Receivables from non-exchange transactions											
Property rates											
Agricultural Properties		(81,767)	(96,039)	(111,261)	238	238	238	(115,772)	561	579	598
Business and Commercial Properties		135,688	141,517	153,935	37,915	33,547	33,547	156,457	(26,319)	(27,187)	(28,057)
Industrial Properties		2,366	4,831	8,841	3,389	48,902	48,902	14,545	54,386	56,181	57,979
Mining Properties		-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations		48,900	64,191	82,258	77	77	77	72,961	181	187	193
Public Service Infrastructure Properties		3,849	4,397	(13,947)	4,956	4,956	4,956	(13,084)	18,255	18,858	19,461
Public Service Purposes Properties		(8,025)	(22,766)	(13,673)	13,996	13,976	13,976	(30,515)	23,732	24,515	25,300
Residential Properties		14,904	26,424	24,104	129,266	58,991	58,991	31,175	50,692	52,240	53,912
Residential Sectional Title Garages		-	-	-	-	-	-	-	-	-	-
Sports Clubs and Fields		-	-	-	-	-	-	-	-	-	-
Vacant Land		5,504	1,739	4,733	464	464	464	6,904	1,091	1,127	1,163
Property Rates General		-	-	-	-	-	-	-	-	-	-
Gross: Property rates		121,418	124,295	134,990	190,301	161,151	161,151	122,670	122,580	126,501	130,549
Less: Impairment of Property rates		(82,773)	(78,529)	(82,726)	(148,018)	(116,645)	(116,645)	(82,726)	(78,467)	(80,195)	(81,927)
Net Property rates		38,645	45,765	52,263	42,283	44,506	44,506	39,944	44,113	46,305	48,622
Other receivables from non-exchange transactions		(40,913)	(32,639)	(31,861)	8,132	1,004	1,004	(31,862)	(6,259)	(6,246)	(6,446)
Less: Impairment for other receivables from non-exchange transactions		-	-	-	(5,585)	-	-	-	-	-	-
Net other receivables from non-exchange transactions		(40,913)	(32,639)	(31,861)	2,547	1,004	1,004	(31,862)	(6,259)	(6,246)	(6,446)
Total net Receivables from non-exchange transactions		(2,268)	13,127	20,402	44,829	45,510	45,510	8,082	37,855	40,059	42,176
Current Portion of Non-current Receivables											
Associates		-	-	-	-	-	-	-	-	-	-
Bursary Obligations		-	-	-	-	-	-	-	-	-	-
Car		-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment		-	-	-	-	-	-	-	-	-	-
Employee Benefits		-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Housing Land Sales		-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Joint Ventures		-	-	-	-	-	-	-	-	-	-
Operating Lease		-	-	-	-	-	-	-	-	-	-
Public Organisation		-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies		-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries		-	-	-	-	-	-	-	-	-	-
Subsidiaries		-	-	-	-	-	-	-	-	-	-
Total Current Portion of Non-current Receivables		-	-	-	-	-	-	-	-	-	-
Inventory											
Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables		572	612	1,019	2,867	3,395	3,395	1,205	861	873	928
Finished Goods		-	-	-	-	-	-	-	-	-	-
Housing Stock		-	-	-	-	-	-	-	-	-	-
Land		42,038	41,744	40,456	40,529	40,456	40,456	40,456	40,456	41,791	43,128
Materials and Supplies		141	378	164	(1,596)	(1,435)	(1,435)	449	832	2,881	3,308
Water		-	-	-	-	-	-	-	-	-	-
Work-in-progress		-	-	-	-	-	-	-	-	-	-
Total Inventory		42,752	42,734	41,639	41,799	42,416	42,416	42,110	42,150	45,545	47,364
VAT Receivable											
Input Tax Capital		-	-	-	-	-	-	-	-	-	-
Input Tax General		3,115	4,757	2,538	4,757	1,891	1,891	1,183	-	-	-
VAT Control (Receivable)		2,396	2,919	1,881	32,137	33,473	33,473	1,252	19,329	7,702	8,951
Total VAT Receivable		5,511	7,677	4,428	36,894	35,364	35,364	2,435	19,329	7,702	8,951
Other current assets											
Construction Contracts and Receivables		-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts		-	-	-	-	-	-	-	-	-	-
Deposits		225	225	225	-	-	-	225	-	-	-
Fair Value Adjustments		-	-	-	-	-	-	-	-	-	-
Income Tax Receivable		-	-	-	-	-	-	-	-	-	-
Operating Lease - Straight Lining		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions		-	-	-	-	-	-	-	-	-	-
Total Other current assets		225	225	225	-	-	-	225	-	-	-
Total Current Assets		354,670	329,657	255,323	178,561	217,562	217,562	320,487	143,414	235,495	243,672
Non-current Assets											
Investments											
Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-	-
Deposit Taking Institutions		-	-	-	-	-	-	-	-	-	-
Derivative Financial Assets		-	-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (Sinking)		-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps		-	-	-	-	-	-	-	-	-	-
Listed/Unlisted Bonds and Stocks		-	-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-	-
National Government Securities		-	-	-	-	-	-	-	-	-	-
Negotiable Certificate of Deposits		-	-	-	-	-	-	-	-	-	-
Unamortised Debt Expense		-	-	-	-	-	-	-	-	-	-
Unamortised Preference Share Expense		-	-	-	-	-	-	-	-	-	-
Total Investments		-	-	-	-	-	-	-	-	-	-
Investment Property											
Investment Property at Cost / Fair Value		40,529	41,913	44,152	41,913	44,152	44,152	44,152	44,152	45,609	47,069
Less: Accumulated Depreciation		-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment		-	-	-	-	-	-	-	-	-	-
Total Investment Property		40,529	41,913	44,152	41,913	44,152	44,152	44,152	44,152	45,609	47,069
Property, Plant and Equipment											
Property, Plant and Equipment at Cost / Revaluation		673,087	713,411	763,311	973,385	809,294	809,294	767,160	822,781	836,574	864,331
Leases recognised as Property, Plant and Equipment		77,178	74,044	71,884	71,884	71,884	71,884	752	752	777	777
Less: Accumulated Depreciation		(265,652)	(287,021)	(314,905)	(321,578)	(72,206)	(72,206)				

Transfer to Intangible Assets	-	-	-	-	-	-	-	-	-	-
Transfer to Investment property	-	-	-	-	-	-	-	-	-	-
Transfer to PPE	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Construction Work-in-progress	47,303	138,887	159,670	109,695	108,993	108,993	214,638	209,048	172,493	178,013
Biological Assets										
Biological Assets at Cost / Fair Value	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Biological Assets										
Living resources										
Living resources at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Depreciation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Living resources										
Heritage Assets										
Heritage Assets at Cost / Revaluation	-	-	-	-	-	-	-	-	-	-
Less: Accumulated Impairment	-	-	-	-	-	-	-	-	-	-
Total Heritage Assets										
Intangible Assets										
Heritage Assets at Cost / Revaluation	1,133	3,257	2,124	2,893	2,124	2,124	2,124	2,124	2,194	2,264
Less: Accumulated Amortisation	(802)	(885)	-	(79)	(79)	(79)	-	(79)	(82)	(85)
Less: Accumulated Impairment	-	-	-	(885)	-	-	-	-	-	-
Total Intangible Assets	331	2,372	2,124	1,928	2,045	2,045	2,124	2,045	2,112	2,180
Trade and other receivables from exchange transactions										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange Transactions										
Non-current Receivables from Non-exchange Transactions										
Associates	-	-	-	-	-	-	-	-	-	-
Bursary Obligations	-	-	-	-	-	-	-	-	-	-
Car	-	-	-	-	-	-	-	-	-	-
Computer and Electronic Equipment	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Finance Lease Receivable	-	-	-	-	-	-	-	-	-	-
Housing Land Sales	-	-	-	-	-	-	-	-	-	-
Housing Loans	-	-	-	-	-	-	-	-	-	-
Housing Selling Schemes	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Joint Ventures	-	-	-	-	-	-	-	-	-	-
Operating Lease	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	-	-	-	-	-	-	-	-
Public Organisation	-	-	-	-	-	-	-	-	-	-
Sporting and Other Bodies	-	-	-	-	-	-	-	-	-	-
Staff Loans/Recoveries	-	-	-	-	-	-	-	-	-	-
Subsidiaries	-	-	-	-	-	-	-	-	-	-
Total Non-current Receivables from Non-exchange Transactions										
Other non-current assets										
Deferred Tax Assets	-	-	-	-	-	-	-	-	-	-
Defined Benefit Asset	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Investment in Associate	-	-	-	-	-	-	-	-	-	-
Investment in Joint Venture	-	-	-	-	-	-	-	-	-	-
Investment in Subsidiary	-	-	-	-	-	-	-	-	-	-
Operating Lease Receivable	-	-	-	-	-	-	-	-	-	-
Deposits	-	-	-	-	-	-	-	-	-	-
Total Other non-current assets										
Total Non Current Assets	602,748	713,576	793,896	805,344	883,806	883,806	825,826	961,667	937,833	968,805
TOTAL ASSETS	957,417	1,943,233	1,049,220	983,905	1,101,368	1,101,368	1,146,313	1,105,081	1,173,328	1,212,477
Liabilities										
Current Liabilities										
Bank Overdraft										
ABSA	-	-	-	-	-	-	-	-	-	-
First National Bank	-	-	-	-	-	-	-	-	-	-
Nedbank	-	-	-	-	-	-	-	-	-	-
Rand Merchant Bank	-	-	-	-	-	-	-	-	-	-
Standard Bank	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Total Bank Overdraft										
Financial Liabilities										
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Short-term Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Finance Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Current portion of Non-current Borrowings	-	-	-	-	-	-	-	-	-	-
Current portion of Operating Lease Liabilities	-	-	-	-	-	-	-	-	-	-
Unamortised Premium on Long-term Debts	4,762	6,043	9,025	-	-	-	9,105	-	-	-
Total Financial Liabilities	4,762	6,043	9,025				9,105			
Consumer Deposits										
Building Plans	-	-	-	-	-	-	-	-	-	-
Buying Card	-	-	-	-	-	-	-	-	-	-
Electricity	216	185	179	162	179	179	202	179	185	191
Hiring of Decorative Items	-	-	-	-	-	-	-	-	-	-
Library Books	-	-	-	-	-	-	-	-	-	-
Posters	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-
Rental Properties	-	(15)	17	-	-	-	69	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	216	170	196	162	179	179	271	179	185	191
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	-	2	-	-	-	-	25	-	-	-
Affiliates, Related Parties and Associated Companies	(1,082)	(2,814)	(1,023)	-	3,274	3,274	(1,770)	3,274	3,382	3,490
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	2,615	4,257	4,257	-	4,257	4,397	4,538
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	13,862	18,087	20,579	(4,332)	(4,310)	(4,310)	19,198	(12,406)	11,954	12,345
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	1,000	1,000	1,000	-	1,000	1,033	1,066
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	-	-	11,200	17,814	17,814	-	17,814	18,402	18,991
Long Service Award	3,963	4,699	5,449	0	0	0	5,449	0	0	0
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	20,469	27,339	28,835	25,923	32,461	32,461	200	40,477	41,613	43,151
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	2,554	5,669	470	8,886	9,495	9,495	(836)	9,495	9,808	10,122
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	1,975	2,050	2,123	1,555	2,123	2,123	2,180	2,123	2,193	2,263
Water Inventory Bulk Purchase	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transactions	41,741	55,033	56,434	46,847	66,114	66,114	24,446	66,033	92,983	95,987

Trade and Other Payable Non-exchange Transactions										
Transfers and Subsidies Payable										
Capital	-	-	-	-	-	-	-	-	-	-
Operational	-	-	-	-	-	-	-	-	-	-
Total Transfers and Subsidies Payable	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies Unspent										
Capital	9,109	(2,050)	(1,677)	2,000	12,000	12,000	20,273	0	12,396	12,793
Operational	16,680	11,078	6,969	58	58	58	17,288	58	62	60
Total Transfers and Subsidies Unspent	25,789	9,028	5,292	2,058	12,058	12,058	37,561	58	12,458	12,853
VAT Payables Output Tax Accrual	-	-	196	2,026	2,158	2,158	2,005	2,057	2,126	2,190
VAT Payables Output Tax Provision for Doubtful Debt Impairment	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Non-exchange Transactions	25,789	9,028	5,488	4,084	14,216	14,216	39,565	2,115	14,583	15,042
Provision										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	2,921	3,446	4,257	-	-	-	4,257	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Total Provision	2,921	3,446	4,257	-	-	-	4,257	-	-	-
VAT Payable										
VAT Payable: Output Tax	1,969	10,538	9,642	6,698	9,837	9,837	10,271	-	-	-
VAT Payable: VAT Control	-	-	-	13,409	14,482	14,482	-	16,561	17,108	17,656
Total VAT Payable	1,969	10,538	9,642	20,107	24,320	24,320	10,271	16,561	17,108	17,656
Other current liabilities										
Employee Benefits										
Post-employment Benefits	894	1,126	1,123	17,141	9,356	9,356	1,123	8,097	7,123	7,342
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	894	1,126	1,123	17,141	9,356	9,356	1,123	8,097	7,123	7,342
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Income Tax Payable	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other current liabilities	894	1,126	1,123	17,141	9,356	9,356	1,123	8,097	7,123	7,342
Total Current Liabilities	78,293	85,385	86,164	88,340	114,184	114,184	89,038	92,985	131,983	136,198
Non-current Liabilities										
Financial Liabilities										
Borrowings										
Annuity and Bullet Loans	-	-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate	-	-	-	-	-	-	-	-	-	-
Concessionary Loan	-	-	-	-	-	-	-	-	-	-
Derivative Financial Liability	-	-	-	-	-	-	-	-	-	-
Finance Lease Liability	-	-	-	-	-	-	-	-	-	-
Government Loans	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Local Registered Stock	-	-	-	-	-	-	-	-	-	-
Marketable Bonds	-	-	-	-	-	-	-	-	-	-
Non-annuity Loans	-	-	-	-	-	-	-	-	-	-
Non-marketable Bonds	-	-	-	-	-	-	-	-	-	-
PPP Liabilities	-	-	-	-	-	-	-	-	-	-
Securities	-	-	-	-	-	-	-	-	-	-
Interest Rate Swaps	-	-	-	-	-	-	-	-	-	-
Total Borrowings	-	-	-	-	-	-	-	-	-	-
Operating Lease Liability	-	-	-	-	-	-	-	-	-	-
Total Financial Liabilities	-	-	-	-	-	-	-	-	-	-
Provisions										
Alien Vegetation	-	-	-	-	-	-	-	-	-	-
Bonus	-	-	-	-	-	-	-	-	-	-
Decommissioning, Restoration and Similar Liabilities	-	-	-	-	-	-	-	-	-	-
Ex-gratia Pension	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Insurance Claims	-	-	-	-	-	-	-	-	-	-
Leave	-	-	-	-	-	-	-	-	-	-
Litigation	-	-	-	-	-	-	-	-	-	-
Pension Fund Investment Return Shortfall	-	-	-	-	-	-	-	-	-	-
Staff Parity	-	-	-	-	-	-	-	-	-	-
Total Provisions	-	-	-	-	-	-	-	-	-	-
Long term Trade and other Payables										
Bulk Water	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	-	-	-	-	-	-	-	-	-	-
Total Long term Trade and other Payables	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities										
Employee Benefits										
Post-employment Benefits	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
Other Long-Term Benefits	-	-	-	-	-	-	-	-	-	-
Termination Benefits	-	-	-	-	-	-	-	-	-	-
Total Employee Benefits	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
Deferred Tax Liabilities	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other non-current liabilities	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
Total non-current liabilities	17,730	21,070	22,198	25,770	27,321	27,321	22,198	-	-	-
TOTAL LIABILITIES	96,023	106,455	108,362	114,110	141,505	141,505	111,236	92,985	131,983	136,198
CHANGES IN NET ASSETS	861,394	936,778	940,858	869,795	959,863	959,863	1,035,077	1,012,096	1,041,345	1,076,279
COMMUNITY WEALTH/EQUITY										
Accumulated Surplus/(Deficit)										
Changes in Accounting Policy	-	-	-	-	-	-	-	-	-	-
Correction of Prior Period Error	7,598	7,745	147	-	-	-	163	-	-	-
Depreciation Offsets	243,912	243,912	-	-	-	-	-	-	-	-
Opening Balance	-	-	738,338	854,968	939,098	939,098	742,544	984,463	990,776	1,023,446
Transfers to/from operating revenue and expenditure	2,278,182	3,071,421	(29,874)	12,694	18,535	18,535	59,189	25,403	48,266	50,456
Transfers to/from Reserves	29,567	29,567	(51)	-	-	-	-	-	-	-
Total Accumulated Surplus/(Deficit)	2,559,259	3,352,646	708,560	867,662	957,633	957,633	801,895	1,009,866	1,039,042	1,073,902
Reserves and Funds										
Capital Replacement Reserve	-	-	-	-	-	-	-	-	-	-
Capitalisation Reserve	-	-	-	-	-	-	-	-	-	-
Compensation for Occupational Injuries and Diseases	-	-	-	-	-	-	-	-	-	-
Employee Benefit Reserve	-	-	-	-	-	-	-	-	-	-
Housing Development Fund	50,941	50,941	50,941	2,133	2,230	2,230	50,941	2,230	2,304	2,377
Investment in associate account	-	-	-	-	-	-	-	-	-	-
Non-current Provisions Reserve	(0)	(0)	(0)	-	-	-	(0)	-	-	-
Revaluation Reserve	151,731	151,731	151,731	-	-	-	151,731	-	-	-
Self Insurance Reserve	-	-	-	-	-	-	-	-	-	-
Valuation Reserve	-	-	-	-	-	-	-	-	-	-
Total Reserves and Funds	202,672	202,672	202,672	2,133	2,230	2,230	202,672	2,230	2,304	2,377
Other										
Equity										
Capital Contributed by Other Government Units	-	-	-	-	-	-	-	-	-	-
Ordinary Shares	-	-	-	-	-	-	-	-	-	-
Preference Shares	-	-	-	-	-	-	-	-	-	-
Share Premium	-	-	-	-	-	-	-	-	-	-
Total Equity	-	-	-	-	-	-	-	-	-	-
Non-controlling Interest										
Opening Balance	-	-	-	-	-	-	-	-	-	-
Movement during the year	-	-	-	-	-	-	-	-	-	-
Total Non-controlling Interest	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Total Other	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2,761,932	3,555,318	911,232	869,795	959,863	959,863	1,004,568	1,012,096	1,041,345	1,076,279

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

Strategic Objective	MTDP Service Outcome	IUDF	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	
	An efficient, effective and development-oriented public service	12	-	-	-	51	(52)	(52)	(52)	(52)	(54)	(56)	
Ensure that our people have access to community facilities	An efficient, effective and development-oriented public service	12	-	-	-	17	(408)	(321)	(321)	(87)	(90)	(93)	
Good Governance	Responsive, accountable, effective and efficient local government	9	-	1,393	1,070	-	(261)	(261)	(261)	(261)	(269)	(278)	
Improve performance	Responsive, accountable, effective and efficient local government	9	-	1,705	502	494	(946)	(1,047)	(1,047)	163	168	174	
Improve the audit opinion	Responsive, accountable, effective and efficient local government	9	-	(23,856)	-	-	-	-	-	-	-	-	
Manage increase and the municipal base	A comprehensive, responsive and sustainable social protection system	13	-	10,721	(6,624)	(10,205)	14,971	14,971	14,971	17,525	18,261	18,846	
Manage increase and the municipal base	Responsive, accountable, effective and efficient local government	9	-	373,393	434,062	445,101	(444,541)	(452,563)	(452,563)	(464,967)	(478,640)	(502,330)	
Provide and maintain Library services	Responsive, accountable, effective and efficient local government	9	-	3,183	3,701	3,752	(4,733)	(4,625)	(4,625)	(4,753)	-	-	
TakeOn	A comprehensive, responsive and sustainable social protection system	13	-	(9,123)	(27,455)	(29,101)	-	-	-	-	-	-	
TakeOn	Responsive, accountable, effective and efficient local government	9	-	42,259	15,245	18,540	(16,240)	(16,718)	(16,718)	(19,294)	(19,931)	(20,569)	
To improve access to all basic services	Responsive, accountable, effective and efficient local government	9	-	1,884	2,200	2,055	(2,411)	(2,411)	(2,411)	(2,187)	(2,187)	(2,187)	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	401,560	422,701	430,705	(454,622)	(463,028)	(463,028)	(473,913)	(482,742)	(506,492)

References

1. Total revenue must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
2. Balance of allocations not directly linked to an IDP strategic objective

KZN291 Mandeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
Vote 1 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>	kilometres		14000.0%	13000.0%	13000.0%	13000.0%	12500.0%	13600.0%	13600.0%
	kilometres		9500.0%	10500.0%	10500.0%	10500.0%	10000.0%	15000.0%	15000.0%
Sub-function 2 - (name)	kilometres		23900.0%	25000.0%	25000.0%	25000.0%	27500.0%	29500.0%	29500.0%
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>	kilometres		7000.0%	9800.0%	9800.0%	9800.0%	8500.0%	8600.0%	8600.0%
Function 2 - (name)									
Sub-function 1 - (name)	kilometres		4500.0%	7500.0%	7500.0%	7500.0%	9500.0%	9880.0%	10295.0%
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>	number of houses		29800.0%	27800.0%	27800.0%	27800.0%	25000.0%	26000.0%	27092.0%
	number of streetlights		15000.0%	18000.0%	18000.0%	18000.0%	12000.0%	12480.0%	13004.2%
Sub-function 3 - (name)									
<i>Insert measure/s description</i>	number of houses		55000.0%	45000.0%	45000.0%	45000.0%	35000.0%	36400.0%	37928.8%
Vote 2 - vote name									
Function 1 - (name)	percentage		4500.0%	5500.0%	5500.0%	5500.0%	5500.0%	5720.0%	5960.2%
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>									
Vote 3 - vote name									
Function 1 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
Function 2 - (name)									
Sub-function 1 - (name)									
<i>Insert measure/s description</i>									
Sub-function 2 - (name)									
<i>Insert measure/s description</i>									
Sub-function 3 - (name)									
<i>Insert measure/s description</i>									
And so on for the rest of the Votes									

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

KZN291 Mandeni - Entities measurable performance objectives

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

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

& Expenditure
Budget Year +2 2028/29

KZN291 Mandeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.1%	0.0%	0.0%	0.6%	0.6%	0.6%	0.0%	0.1%	0.1%	0.1%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	0.1%	0.0%	0.0%	0.7%	0.7%	0.7%	0.0%	0.1%	0.1%	0.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	4.5	3.9	3.0	2.0	1.9	1.9	3.6	1.5	1.8	1.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.5	3.9	3.0	2.0	1.9	1.9	3.6	1.5	1.8	1.8
Liquidity Ratio	Monetary Assets/Current Liabilities	3.9	3.1	2.2	0.6	0.8	0.8	3.0	0.5	1.1	1.1
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	113.9%	169.2%	96.5%	150.1%	146.7%	146.7%	-45.3%	144.0%	144.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		113.9%	169.2%	96.5%	150.1%	146.7%	146.7%	-45.3%	144.0%	144.2%	144.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21.5%	25.0%	25.7%	36.4%	36.2%	36.2%	25.3%	30.3%	28.8%	28.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		3.6%	4.2%	19.4%	-34.7%	-84.6%	-84.6%	-16.5%	3800.0%	260.1%	138.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
Water Volumes :System input	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase										
	Water treatment works										
Water Distribution Losses (2)	Natural sources										
	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Employee costs/(Total Revenue - capital revenue)	29.1%	31.7%	37.1%	36.9%	36.3%	36.3%	28.2%	36.3%	36.7%	36.1%
	Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.6%	35.2%	40.7%	40.7%	39.9%	39.9%	49.6%	40.0%	40.5%	39.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.7%	5.1%	6.6%	7.8%	7.7%	7.7%	9.6%	7.7%	7.0%	7.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	8.2%	8.0%	10.8%	8.6%	8.5%	8.5%	7.0%	8.3%	8.1%	8.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	24.8	83.4	17.1	18.0	18.4	171.2	19.0	22.8	22.5	23.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	73.6%	84.9%	84.3%	124.9%	115.4%	115.4%	74.1%	81.6%	74.3%	76.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	22.6	23.9	5.3	(2.4)	(1.9)	(1.4)	(2.7)	0.0	-	-

References

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

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

Description of economic indicator	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			
					Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome	
Demographics												
Population					138	134	134	134	134	134	134	134
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment					57	58	58	58	58	58	58	58
Monthly household income (no. of households)												
No income					55,739	55,740	55,740	55,740	55,740	55,740	55,740	55,740
R1 - R1 600					2,071	33,612	33,612	33,612	33,612	33,612	33,612	33,612
R1 601 - R3 200					3,971	3,971	3,971	3,971	3,971	3,971	3,971	3,971
R3 201 - R6 400					9,816	9,816	9,816	9,816	9,816	9,816	9,816	9,816
R6 401 - R12 800					8,735	8,735	8,735	8,735	8,735	8,735	8,735	8,735
R12 801 - R25 600					4,414	4,414	4,414	4,414	4,414	4,414	4,414	4,414
R25 601 - R51 200					2,135	2,135	2,135	2,135	2,135	2,135	2,135	2,135
R52 201 - R102 400					1,220	-	-	-	-	-	-	-
R102 401 - R204 800					616	616	616	616	616	616	616	616
R204 801 - R409 600					38	38	38	38	38	38	38	38
R409 601 - R819 200					34	34	34	34	34	34	34	34
> R819 200					28	28	28	28	28	28	28	28
Poverty profiles (no. of households)												
< R2 060 per household per month					17270.00	17270.00	17270.00	17270.00	17270.00	17270.00	17270.00	17270.00
Insert description												
Household demographics (000)												
Number of people in municipal area					138	138	138	138	138	138	138	138
Number of poor people in municipal area					66	66	66	66	66	66	66	66
Number of households in municipal area					38	38	38	38	38	38	38	38
Number of poor households in municipal area					25	25	25	25	25	25	25	25
Definition of poor household (R per month)												
Housing statistics												
Formal					33,519	33,519	33,519	33,519	33,519	33,519	33,519	33,519
Informal					4,716	4,716	4,716	4,716	4,716	4,716	4,716	4,716
Total number of households												
Dwellings provided by municipality					38,235	38,235	38,235	38,235	38,235	38,235	38,235	38,235
Dwellings provided by provincials												
Dwellings provided by private sector												
Total new housing dwellings												
Economic												
Inflation/inflation outlook (CPI)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates												
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										
Water:										
	Piped water inside dwelling	10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	--
	Piped water inside yard (but not in dwelling)	11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	--
	Using public tap (at least min.service level)	18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	--
	Other water supply (at least min.service level)	40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	--
	<i>Minimum Service Level and Above sub-total</i>	81,518	86,657	86,657	86,657	86,657	99,656	99,656	99,656	--
	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (< min.service level)	--	36,054	31,921	32,001	32,001	32,001	32,300	32,300	--
	No water supply	--	1,876	1,876	1,573	1,573	1,600	1,600	1,600	--
	<i>Below Minimum Service Level sub-total</i>	--	37,930	33,797	33,574	33,574	33,900	33,900	33,900	--
	Total number of households	81,518	124,587	120,454	120,231	120,231	133,230	133,556	133,556	--
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
	Flush toilet (with septic tank)	9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	--
	Chemical toilet	16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	--
	Pit toilet (ventilated)	2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	--
	Other toilet provisions (> min.service level)	40,255	42,881	42,751	(848,065)	(848,065)	(843,790)	(940,675)	(965,109)	--
	<i>Minimum Service Level and Above sub-total</i>	68,451	72,824	72,694	(818,122)	(818,122)	(810,852)	(907,737)	(953,171)	--
	Bucket toilet	472	300	300	300	300	150	--	--	--
	Other toilet provisions (< min.service level)	--	(7,414,900)	(6,724,921)	(12,147,251)	(12,147,251)	(12,147,251)	(14,026,105)	(14,671,305)	--
	No toilet provisions	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	472	(7,414,600)	(6,724,621)	(12,146,951)	(12,146,951)	(12,147,101)	(14,026,105)	(14,671,305)	--
	Total number of households	68,923	(7,341,776)	(6,651,927)	(12,965,073)	(12,965,073)	(12,957,953)	(14,933,842)	(15,624,476)	--
Energy:										
	Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min.service level)	389	389	389	449	449	449	449	449	--
	<i>Minimum Service Level and Above sub-total</i>	389	389	389	449	449	449	449	449	--
	Electricity (< min.service level)	963	963	1,018	1,094	1,094	1,094	1,094	1,094	--
	Electricity - prepaid (< min. service level)	--	(7,414,770)	(6,724,921)	(13,038,067)	(13,038,067)	(13,038,067)	(15,013,806)	(15,704,440)	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	963	(7,413,807)	(6,723,903)	(13,036,973)	(13,036,973)	(13,036,973)	(15,012,712)	(15,703,346)	--
	Total number of households	1,352	(7,413,418)	(6,723,514)	(13,036,524)	(13,036,524)	(13,036,524)	(15,012,263)	(15,702,897)	--
Refuse:										
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
	Using communal refuse dump	--	--	--	--	--	--	--	--	--
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
	Total number of households	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--

Municipal in-house services		2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
Ref.		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Household service targets (000)										
Water:										
	Piped water inside dwelling	10,501	11,152	11,152	11,152	11,152	12,825	12,825	12,825	--
	Piped water inside yard (but not in dwelling)	11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	--
	Using public tap (at least min.service level)	18,636	19,791	19,791	19,791	19,791	22,760	22,760	22,760	--
	Other water supply (at least min.service level)	40,759	43,329	43,329	43,329	43,329	49,828	49,828	49,828	--
	<i>Minimum Service Level and Above sub-total</i>	81,518	86,657	86,657	86,657	86,657	99,656	99,656	99,656	--
	Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
	Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
	No water supply	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	--	--	--	--	--	--	--	--	--
	Total number of households	81,518	86,657	86,657	86,657	86,657	99,656	99,656	99,656	--
Sanitation/sewerage:										
	Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
	Flush toilet (with septic tank)	9,154	9,721	9,721	9,721	9,721	10,693	10,693	10,693	--
	Chemical toilet	16,174	17,177	17,177	17,177	17,177	18,895	18,895	18,895	--
	Pit toilet (ventilated)	2,868	3,045	3,045	3,045	3,045	3,350	3,350	3,350	--
	Other toilet provisions (> min.service level)	40,255	42,751	42,751	42,751	42,751	47,026	47,026	47,026	--
	<i>Minimum Service Level and Above sub-total</i>	68,451	72,694	72,694	72,694	72,694	79,964	79,964	79,964	--
	Bucket toilet	472	300	300	300	300	150	--	--	--
	Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
	No toilet provisions	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	472	300	300	300	300	150	--	--	--
	Total number of households	68,923	72,994	72,994	72,994	72,994	80,114	79,964	79,964	--
Energy:										
	Electricity (at least min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (min.service level)	389	389	389	449	449	449	449	449	--
	<i>Minimum Service Level and Above sub-total</i>	389	389	389	449	449	449	449	449	--
	Electricity (< min.service level)	963	963	1,018	1,094	1,094	1,094	1,094	1,094	--
	Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	963	963	1,018	1,094	1,094	1,094	1,094	1,094	--
	Total number of households	1,352	1,352	1,407	1,543	1,543	1,543	1,543	1,543	--
Refuse:										
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	<i>Minimum Service Level and Above sub-total</i>	--	--	--	--	--	--	--	--	--
	Removed less frequently than once a week	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
	Using communal refuse dump	--	--	--	--	--	--	--	--	--
	Using own refuse dump	--	--	--	--	--	--	--	--	--
	Other rubbish disposal	--	--	--	--	--	--	--	--	--
	No rubbish disposal	--	--	--	--	--	--	--	--	--
	<i>Below Minimum Service Level sub-total</i>	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--
	Total number of households	--	4,601	4,601	4,695	4,695	4,695	4,695	4,695	--

		Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS																		
		Total cost of FBS - Electricity for informal settlements																		
Water	Ref	Location of households for each type of FBS																		
List type of FBS service		Formal settlements - (6 kilolitre per indigent household per month Rands) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS																		
		Total cost of FBS - Water for informal settlements																		
Sanitation	Ref	Location of households for each type of FBS																		
List type of FBS service		Formal settlements - (free sanitation service to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS																		
		Total cost of FBS - Sanitation for informal settlements																		
Refuse Removal	Ref	Location of households for each type of FBS																		
List type of FBS service		Formal settlements - (removed once a week to indigent households) Number of HH receiving this type of FBS Informal settlements (Rands) Number of HH receiving this type of FBS Informal settlements targeted for upgrading (Rands) Number of HH receiving this type of FBS Living in informal backyard rental agreement (Rands) Number of HH receiving this type of FBS Other (Rands) Number of HH receiving this type of FBS			1,876	1,876	1,573	1,573	1,573	1,600	1,600									
		Total cost of FBS - Refuse Removal for informal settlements																		

References

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

KZN291 Mandeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Funding measures												
Cash/cash equivalents at the year end - R000	18(1)b	1	1,170,007	1,310,500	291,058	(134,863)	(78,138)	(78,138)	(148,394)	1,738	35,749	69,323
Cash + investments at the year end less applications - R000	18(1)b	2	1,166,291	1,314,254	282,388	(127,547)	(109,496)	(109,496)	(169,751)	38,059	10,795	45,440
Cash year end/monthly employee/supplier payments	18(1)b	3	22.6	23.9	5.3	(2.4)	(1.9)	(1.4)	0.0	0.0	0.0	0.0
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	350,325	322,989	3,984	12,694	18,535	18,535	94,056	25,403	48,266	50,456
Service charge rev % change - macro CPI/FIX target exclusive	18(1)a,(2)	5	N.A.	11.6%	1.5%	8.5%	(1.1%)	(6.0%)	(37.4%)	6.4%	(2.8%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	23.8%	33.0%	15.3%	34.3%	35.2%	35.2%	5.0%	106.8%	106.8%	106.8%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	(1.7%)	4.6%	17.2%	19.8%	17.7%	17.7%	13.7%	16.1%	15.7%	15.3%
Capital payments % of capital expenditure	18(1)c,(1)	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N.A.	36.1%	9.9%	16.8%	(13.8%)	0.0%	(2.8%)	6.2%	4.8%	4.2%
Long term receivables % change - inc/(dec)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	3.4%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	4.4%	4.7%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	242.9%	166.0%	(7.2%)	6.7%	14.8%	14.8%	0.0%	17.6%	10.3%	10.3%

References

- Positive cash balances indicative of minimum compliance - subject to 2
- Deduct cash and investment applications (defined) from cash balances
- Indicative of sufficient liquidity to meet average monthly operating payments
- Indicative of funded operational requirements
- Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Realistic average cash collection forecasts as % of annual billed revenue
- Realistic average increase in debt impairment (doubtful debt) provision
- Indicative of planned capital expenditure level & cash payment timing
- Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing
- Substantiation of National/Province allocators included in budget
- Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
- Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
- Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
% inc total service charges (incl prop rates)									
% inc Property Tax	18(1)a		0.0%	17.6%	7.5%	14.5%	4.9%	0.0%	(31.4%)
% inc Service charges - Electricity	18(1)a		0.0%	22.7%	5.9%	27.7%	9.7%	0.0%	(33.5%)
% inc Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18(1)a		0.0%	6.9%	5.6%	12.5%	0.0%	0.0%	(32.3%)
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		112,100	131,865	141,768	162,312	170,334	170,334	116,801
Service charges			112,100	131,865	141,768	162,312	170,334	170,334	116,801
Property rates			50,660	58,321	63,942	64,913	64,913	64,913	46,519
Service charges - electricity revenue			49,864	61,164	64,753	82,686	90,708	90,708	60,323
Service charges - water revenue			-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-
Service charges - refuse removal			11,577	12,380	13,073	14,713	14,713	14,713	9,958
Agency services			-	-	-	-	-	-	1,500
Capital expenditure excluding capital grant funding			80,703	87,873	(219,441)	90,538	74,943	74,943	33,765
Cash receipts from ratepayers	18(1)a		92,901	148,369	76,064	175,175	183,901	183,901	117,870
Ratepayer & Other revenue	18(1)a		391,021	449,178	491,814	510,085	521,716	521,716	357,812
Change in consumer debtors (current and non-current)			N/A	18,615	6,920	12,954	(12,398)	-	(2,165)
Operating and Capital Grant Revenue	18(1)a		268,494	297,074	300,973	314,376	314,376	277,821	306,990
Capital expenditure - total	20(1)(v)		93,331	139,662	(409,669)	130,596	126,749	126,749	58,936
Capital expenditure - renewal	20(1)(v)		226,672	231,818	29,591	8,787	18,717	18,717	20,552
Supporting benchmarks									
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%
DoRA operating grants total MFY									
DoRA capital grants total MFY									
Provincial operating grants									
Provincial capital grants									
District Municipality grants									
Total gazetted/advised national, provincial and district grants									
Average annual collection rate (arrears inclusive)									

DoRA operating

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
List operating grants									

DoRA capital

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
List capital grants									

Trend

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Change in consumer debtors (current and non-current)			N/A	18,615	6,920	12,954	(12,398)	-	(2,165)

Description	MFMA section	Ref	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29
Total Operating Revenue			401,560	422,381	430,797	454,622	463,028	463,028	382,097
Total Operating Expenditure			340,534	398,397	474,482	487,944	504,021	504,021	314,415
Operating Performance Surplus/(Deficit)			61,026	23,983	(43,684)	(33,322)	(40,993)	(40,993)	67,682
Cash and Cash Equivalents (30 June 2024)									1,738
Revenue									
% Increase in Total Operating Revenue				5.2%	2.0%	5.5%	1.8%	0.0%	(17.5%)
% Increase in Property Rates Revenue				15.1%	9.6%	1.5%	0.0%	0.0%	(28.3%)
% Increase in Electricity Revenue				22.7%	5.9%	27.7%	9.7%	0.0%	(33.5%)
% Increase in Property Rates & Services Charges				17.6%	7.5%	14.5%	4.9%	0.0%	(31.4%)
Expenditure									
% Increase in Total Operating Expenditure				0.0%	17.0%	19.1%	2.8%	3.3%	(37.6%)
% Increase in Employee Costs				0.0%	14.5%	19.7%	4.9%	(0.0%)	(35.7%)
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	21065.6205	516227.0194	510338.079	552306.6612	671604.9	355026.8684
Average Cost Per Councilor (Remuneration)			0	0	432873.8571	486947.2	3408630.6	568105.1	2023112.8
R&M % of PPE			3.4%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%
Asset Renewal and R&M as a % of PPE			61.3%	75.2%	16.2%	19.2%	16.4%	16.4%	15.1%
Debt Impairment % of Total Billable Revenue			(1.7%)	4.8%	17.2%	19.8%	17.7%	17.7%	13.7%
Capital Revenue									
Internally Funded & Other (R000)			80,703	87,873	(215,561)	90,538	74,943	74,943	33,765
Borrowing (R000)			0	-	(3,881)	-	-	-	-
Grant Funding and Other (R000)			12,628	51,789	(190,228)	40,058	51,806	51,806	25,171
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	98.2%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	1.8%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			13.5%	37.1%	48.4%	30.7%	40.9%	40.9%	42.7%
Capital Expenditure									
Total Capital Programme (R000)			93,331	139,662	(409,669)	130,596	126,749	126,749	58,936
Asset Renewal			321,620	408,915	73,856	97,944	91,021	91,021	-
Asset Renewal % of Total Capital Expenditure			344.6%	292.8%	(18.0%)	75.0%	71.8%	71.8%	0.0%
Cash									
Cash Receipts % of Rate Payer & Other			23.8%	33.0%	15.3%	34.3%	35.2%	35.2%	5.0%
Cash Coverage Ratio			0	0	0	0	0	0	0
Borrowing									
Most recent Credit Rating									
Capital Charges to Operating			0.1%	0.0%	0.0%	0.6%	0.6%	0.6%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves									
Uncommitted reserves after application of cash and investments			1,166,291	1,314,254	282,388	(127,547)	(109,496)	(109,496)	(169,751)
Free Services									
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	(4.1%)	(3.8%)	(6.1%)	(5.8%)	(5.8%)	(10.7%)
High Level Outcome of Funding Compliance									
Total Operating Revenue			401,560	422,381	430,797	454,622	463,028	463,028	382,097
Total Operating Expenditure			340,534	398,397	474,482	487,944	504,021	504,021	314,415
Surplus/(Deficit) Budgeted Operating Statement			61,026	23,983	(43,684)	(33,322)	(40,993)	(40,993)	67,682
Surplus/(Deficit) Considering Reserves and Cash Backing			1,166,291	1,314,254	282,388	(127,547)	(109,496)	(109,496)	(169,751)
MTREF Funded (1) / Unfunded (0)			15	1	1	0	0	0	1
MTREF Funded ✓ / Unfunded ✗			15	✓	✓	✗	✗	✗	✓

References

- Subject to figures provided in Schedule.

KZN291 Mandeni - Supporting Table SA11 Property rates summary

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Valuation:										
Date of valuation:	1	9/2/2018	9/2/2018	9/2/2018	28/02/2023	28/02/2023	28/02/2023	28/02/2023	899/12/30 00:00:00	1/0/1900
Financial year valuation used		2018-2022	2018-2022	2018-2022	2023-2028	2023-2028	2023-2028	2023-2028	899/12/30 00:00:00	1/0/1900
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	899/12/30 00:00:00	1/0/1900
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes	yes	yes	yes	899/12/30 00:00:00	1/0/1900
Municipal partnership s38 used? (Y/N)		no	no	no	no	no	no	no	899/12/30 00:00:00	1/0/1900
No. of assistant valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	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	899/12/30 00:00:00	1/0/1900
No. of internal valuers (FTE)	3	-	-	1900/01/00	-	-	-	-	899/12/30 00:00:00	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	899/12/30 00:00:00	1/0/1900
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	899/12/30 00:00:00	1/0/1900
Valuation appeal board established? (Y/N)		Yes	Yes	1900/01/00	Yes	Yes	Yes	Yes	899/12/30 00:00:00	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	1/7/2026	899/12/30 00:00:00	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	899/12/30 00:00:00	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	899/12/30 00:00:00	1/0/1900
No. of unreasonably difficult properties s7(2)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	1/0/1900
No. of supplementary valuations		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	899/12/30 00:00:00	1/0/1900
No. of valuation roll amendments		2/7/1900	2/7/1900	10/20/1903	-	-	-	-	899/12/30 00:00:00	1/0/1900
No. of objections by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	1/0/1900
No. of appeals by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	1/0/1900
No. of successful objections	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	1/0/1900
No. of successful objections > 10%	8	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	899/12/30 00:00:00	1/0/1900
Supplementary valuation		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	899/12/30 00:00:00	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	899/12/30 00:00:00	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	899/12/30 00:00:00	1/0/1900
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Valuation reductions-other (Rm)		-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Total valuation reductions:										
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	899/12/30 00:00:00	-
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	899/12/30 00:00:00	-
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	899/12/30 00:00:00	-
Special rating area used? (Y/N)		No	No	No	No	No	No	No	899/12/30 00:00:00	-
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	899/12/30 00:00:00	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	899/12/30 00:00:00	0
Fixed amount minimum value (R'000)		0	0	0	0	0	0	0	899/12/30 00:00:00	0
Non-residential prescribed ratio s19? (%)		0,0%	0,0%	0,0%	0,0%	0	0	0	899/12/30 00:00:00	0
Rate revenue:										
Rate revenue budget (R'000)	6	0	0	0	0	0	0	0	1899/12/30 00:00:00	-
Rate revenue expected to collect (R'000)	6	0	0	0	0	0	0	0	1899/12/30 00:00:00	-
Expected cash collection rate (%)		68,0%	68,0%	50,0%	45,0%	45,0%	45,0%	50,0%	1899/12/30 00:00:00	-
Special rating areas (R'000)	7	-	-	-	-	-	-	-	1899/12/30 00:00:00	-
Rebates, exemptions - indigent (R'000)		0	0	0	0	0	0	0	1899/12/30 00:00:00	-
Rebates, exemptions - pensioners (R'000)		-	-	-	1	1	1	1	1899/12/30 00:00:00	-
Rebates, exemptions - bona fide farm. (R'000)		0	0	0	1	1	1	1	1899/12/30 00:00:00	-
Rebates, exemptions - other (R'000)		1	1 172	1 253	1 321	1 321	1 321	1 321	1899/12/30 00:00:00	-
Phase-in reductions/discounts (R'000)		0	0	0	0	0	0	0	1899/12/30 00:00:00	-
Total rebates, exemptns, reductns, discs (R'000)		1	0	0	2	2	2	2	-	-

References

1. All numbers to be expressed as whole numbers except FTEs and Rates in the Rand
2. To give effect to rates policy
3. Full Time Equivalent (FTE) should be expressed to one decimal place and takes into account full time and part time staff
4. Required to implement new system (FTE)
5. Provide relevant information for historical comparisons. Must reconcile to the total of Table SA12
6. Current and budget year must reconcile to Table A4 Budgeted Financial Performance (revenue and expenditure)
7. Included in rate revenue budget
8. In favour of the rate-payer

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2025/26												
Valuation:												
No. of properties		65	209	1	5,938	370	17	202	202	-	-	-
No. of sectional title property values		-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Rating:												
Average rate	3	0,85	0,85	0,85	0,85	0,85	0,85	0,85	0,85	-	-	-
Rate revenue budget (R'000)		10,554.000000	19,167.000000	348.000000	14,437.000000	1,495.000000	287.000000	790.000000	790.000000	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0,77	0,77	0,77	0,77	0,77	0,77	0,77	0,77	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	249.000000	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	209.000000	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1,495.000000	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	#####	-	#####	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

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

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2026/27												
Valuation:												
No. of properties		65	209	1	5,939	370	17	202	202	-	-	-
No. of sectional title property values		355,612,200	1,070,266,600	11,683,000	18,424,197,000	1,744,636,600	64,321,000	185,080,200	185,080,200	-	-	-
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)		-	-	-	-	-	-	-	-	-	-	-
Frequency of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Method of valuation used (select)		-	-	-	-	-	-	-	-	-	-	-
Base of valuation (select)		-	-	-	-	-	-	-	-	-	-	-
Phasing-in properties s21 (number)		-	-	-	-	-	-	-	-	-	-	-
Combination of rating types used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Flat rate used? (Y/N)		-	-	-	-	-	-	-	-	-	-	-
Is balance rated by uniform rate/variable rate?		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	81,2	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	0	-	0	0	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	0	0	0	0	0	0	0	0	-	-	-
Rating:												
Average rate	3	0,85	0,85	0,85	0,85	0,85	0,85	0,85	0,85	-	-	-
Rate revenue budget (R'000)		10.554.000000	19.167.000000	348.000000	14.437.000000	1.495.000000	287.000000	790.000000	790.000000	-	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	0,8	0,8	0,8	0,8	0,8	0,8	80.000000	80.000000	-	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	249.000000	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	209.000000	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1.495.000000	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	#####	-	#####	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

KZN291 Mandeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land			0,017730408	0,0186169284					
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Property rates by usage									
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)									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	
General residential rebate			85,000	85,000	85,000	185,000			
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption			4,416,000	11,040,000	20,343,000				
Bona fide farmers rebate or exemption			210,030,000	210,030,000	193,608,500	668,190,080			
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/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/kl)	(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-
Waste water tariffs								
Domestic								
Basic charge/fixe fee (Rands/month)		-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)	(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)	(fill in structure)	-	-	-	-	-	-	-

Volumetric charge - Block 4 (c/kl)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)		#####	#####	#####	#####	-	-	-	-
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)		-	-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)		-	-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	0,99602090364	#####	#####	#####	-	-	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	#####	#####	#####	#####	-	-	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	#####	#####	#####	#####	-	-	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	#####	#####	#####	#####	-	-	-
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	21,257,506,072	#####	#####	#####	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge		#####	#####	#####	#####	-	-	-	-
Basic charge/ fixed fee		#####	#####	#####	#####	-	-	-	-
80l bin - once a week		#####	#####	#####	#####	-	-	-	-
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	2022/23	2023/24	2024/25	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework		
							Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Exemptions, reductions and rebates (Rands)									
<i>[Insert lines as applicable]</i>									
			21,840,000	21,840,000	30,150,000	73,545,000	73,545,000	73,545,000	73,545,000
			123,760,000	123,760,000	170,850,000	621,970,000	621,970,000	621,970,000	621,970,000
			254,419,000	254,419,000	254,419,000	216,174,000	216,174,000	216,174,000	216,174,000
			210,030,000	210,030,000	193,608,500	668,190,080	668,190,080	668,190,080	668,190,080
			390,443,600	390,443,600	393,383,600	431,403,040	668,190,080	431,403,040	431,403,040
			4,416,000	11,040,000	20,343,000	180,919,200	668,190,080	180,919,200	180,919,200
Water tariffs									
<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)							
Waste water tariffs									
<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)							
Electricity tariffs									
<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)							
		(fill in thresholds)							

KZN291 Mandeni - Supporting Table SA14 Household bills

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27 % incr.	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Rand/cent											
Monthly Account for Household - 'Middle Income Range'											
Rates and services charges:											
Property rates		1,124.64	1,114.03	1,167.51	1,167.51	1,167.51	1,167.51	3.5%	1,224.71	1,281.05	1,339.98
Electricity: Basic levy		567.06	590.73	647.44	744.55	744.55	744.55	14.3%	829.43	867.58	907.49
Electricity: Consumption		2,575.84	2,683.32	2,940.92	3,382.05	3,382.05	3,382.05	14.3%	3,767.61	3,940.92	4,122.20
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		147.67	148.37	155.50	163.74	163.74	163.74	10.5%	243.97	255.19	266.93
Other		-	-	-	-	-	-	-	-	-	-
sub-total		4,415.21	4,536.45	4,911.35	5,457.85	5,457.85	5,457.85	11.1%	6,065.72	6,344.74	6,636.60
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		4,415.21	4,536.45	4,911.35	5,457.85	5,457.85	5,457.85	11.1%	6,065.72	6,344.74	6,636.60
% increase/-decrease		-	2.7%	8.3%	11.1%	-	-	0.1%	11.1%	4.6%	4.6%
Monthly Account for Household - 'Affordable Range'											
Rates and services charges:											
Property rates		609.01	603.27	632.22	632.22	632.22	632.22	3.5%	663.20	693.71	725.62
Electricity: Basic levy		331.89	345.74	378.93	435.77	435.77	435.77	14.3%	485.45	507.78	531.14
Electricity: Consumption		511.96	533.32	584.52	672.20	672.20	672.20	14.3%	748.83	783.27	819.30
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		141.69	142.37	149.20	157.11	157.11	157.11	10.5%	164.81	172.39	180.32
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1,594.55	1,624.70	1,744.88	1,897.30	1,897.30	1,897.30	8.7%	2,062.29	2,157.15	2,256.38
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		1,594.55	1,624.70	1,744.88	1,897.30	1,897.30	1,897.30	8.7%	2,062.29	2,157.15	2,256.38
% increase/-decrease		-	1.9%	7.4%	8.7%	-	-	(0.5%)	8.7%	4.6%	4.6%
Monthly Account for Household - 'Indigent'											
Household receiving free basic services											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	2,100,900.00	2,100,900.00	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	91,637.58	91,637.58	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	2,192,537.58	2,192,537.58	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	2,192,537.58	2,192,537.58	-
% increase/-decrease		-	-	-	-	-	-	-	-	0.0%	(100.0%)

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
Investments										
Bank Repurchase Agreements										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bank Repurchase Agreements		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-
Specify 4		-	-	-	-	-	-	-	-	-
Specify 5		-	-	-	-	-	-	-	-	-
Specify 6		-	-	-	-	-	-	-	-	-
Specify 7		-	-	-	-	-	-	-	-	-
Specify 8		-	-	-	-	-	-	-	-	-
Specify 9		-	-	-	-	-	-	-	-	-
Specify 10		-	-	-	-	-	-	-	-	-
Specify 11		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Deposit Taking Institutions										
Specify 1		-	-	-	-	-	-	-	-	-
Specify 2		-	-	-	-	-	-	-	-	-
Specify 3		-	-	-	-	-	-	-	-	-

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 *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
	1	Yrs/Months												
Parent municipality														
Call account 1-GRANTS	1	12 MNTHS	CALL	Yes	FIXED	7.2	NILL	NILL	30 June 2026	3,230	8,253	(261,819)	251,101	766
Call account 2 -HOUSING	2	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2026	2,171	52	(985)		-
Call account 3-MIG	3	12 MNTHS	CALL	Yes	FIXED	7.2	NILL	NILL	30 June 2026	644	1,384	(43,582)	41,554	-
Call account 5-TMT	4	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2026	516	3		335	-
Call account 6-EDTEA	5	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2026	1,519	9	(3,528)	2,000	-
Call account 7-AR	6	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2026	1,913	24	(1,800)		-
Call account 8- Title Deed	7	12 MNTHS	CALL	No	FIXED	7.2	NILL	NILL	30 June 2026	2,118	72	(1,125)		-
Call account 9-DISASTER RECOVERY	8	12 MNTHS	CALL	NO	FIXED	7.2	NILL	NILL	30 June 2026	12	0			-
ABSA	9	12 MNTHS	INVESTMENT	NO	FIXED	9.78	NILL	NILL	30 June 2026	20,000	4,637	(24,637)		-
ABSA	10	12 MNTHS	INVESTMENT	NO	FIXED		NILL	NILL	30 June 2026	30,000	5,565	(35,000)		565
														-
Municipality sub-total										62,123		(372,476)	294,990	1,330
Entities														-
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									62,123		(372,476)	294,990	1,330

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

KZN291 Mandeni - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Borrowings										
Annuity and Bullet Loans										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificate										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Bankers Acceptance Certificate		-	-	-	-	-	-	-	-	-
Concessionary Loan										
Derivative Financial Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Derivative Financial Liability		-	-	-	-	-	-	-	-	-
Finance Lease Liability										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Finance Lease Liability		-	-	-	-	-	-	-	-	-
Government Loans										
Intercompany/Parent-subsidiary Transactions										
Local Registered Stock										
Banks		-	-	-	-	-	-	-	-	-
Development Bank of South Africa		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Infrastructure Finance Corporation		-	-	-	-	-	-	-	-	-
Insurance Companies and Private Pension Funds		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-

KZN291 Mandeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand										
RECEIPTS										
Operating										
National Government										
Monetary Allocations										
Local Government Equitable Share	-	212,818	230,823	243,588	244,198	244,198	244,198	240,637	248,435	264,752
EPWP Incentive	-	4,807	3,784	1,815	1,714	1,714	1,714	1,524	-	-
Integrated National Electrification Programme	-	7,200	7,200	1,500	-	-	-	-	-	-
Finance Management	-	1,850	1,850	1,800	1,900	1,900	1,900	2,000	2,100	2,200
Municipal Infrastructure Grant	-	17,023	17,023	-	2,411	2,411	2,411	2,187	2,187	2,187
KwaZulu-Natal_Capacity Building and Other_Specify	-	13,680	19,093	4,619	4,933	4,825	4,825	4,753	-	-
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts	-					600	600			
Total Monetary Allocations		257,378	279,773	253,322	255,156	255,648	255,648	251,101	252,722	269,139
Total Operating/National Government		257,378	279,773	253,322	255,156	255,648	255,648	251,101	252,722	269,139
Provincial Government										
KwaZulu-Natal_Infrastructure_Infrastructure_RECEI	-	50,633	50,633	-	-	1,000	1,000	2,335	2,066	2,132
Total Operating/Provincial Government		50,633	50,633	-	-	1,000	1,000	2,335	2,066	2,132
District Municipalities										
KwaZulu-Natal_DC 29 - Ilembe_Infrastructure_Specify (Add grant description)_RECEIPTS	-	-	-	1,284	-	-	-	-	-	-
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/District Municipalities		-	-	-	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
[insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
[insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total Operating	5	308,012	330,406	253,322	255,156	256,648	256,648	253,436,050	254,788,069	271,270,662
Capital										
National Government										
Monetary Allocations										
Municipal Infrastructure Grant (MIG)	-	82,276	128,668	41,101	45,817	45,817	45,817	41,554	46,143	47,601
Integrated National Electrification Programme Grant	-	-	3,576	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations		82,276	132,244	41,101	45,817	45,817	45,817	41,553,950	46,143,000	47,601,000
Total Capital/National Government		82,276	132,244	41,101	45,817	45,817	45,817	41,553,950	46,143,000	47,601,000
Provincial Government										
Monetary Allocations										

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

Description	Ref	2022/23			2023/24			2024/25			Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29							
R thousand																	
EXPENDITURE	1																
Operating																	
National Government																	
Monetary Allocations																	
Local Government Equitable Share		212,818	230,823	243,588	244,198	244,198	244,198	240,637	248,435	264,752							
EPWP Incentive		4,807	6,082	1,815	1,714	1,714	1,714	1,524	-	-							
Integrated National Electrification Programme		7,200	7,200	1,500	-	-	-	-	-	-							
Finance Management		1,850	1,850	1,800	1,900	1,900	1,900	2,000	2,100	2,200							
Municipal Infrastructure Grant		17,023	17,023	-	2,411	2,411	2,411	2,187	2,187	2,187							
KwaZulu-Natal		6,889	12,710	5,177	4,933	6,148	6,148	4,753	-	-							
Total Monetary Allocations		250,588	275,688	253,880	255,156	256,371	256,371	251,101	252,722	269,139							
Total National Government		250,588	275,688	253,880	255,156	256,371	256,371	251,101	252,722	269,139							
Integrated National Electrification Programme Grant		-	(2,553)	-	-	-	-	-	-	-							
Municipal Disaster Recovery Grant		-	(15,556)	(670)	-	12,511	12,511	-	-	-							
Municipal Infrastructure Grant		(78,743)	(117,558)	(44,424)	45,817	45,817	45,817	-	46,143	47,601							
KwaZulu-Natal		56,406	56,964	558	-	1,000	1,000	2,335	2,066	2,132							
KwaZulu-Natal-DC 29 - Ilembe-Infrastructure		-	-	1,284	-	-	-	-	-	-							
Total Monetary Allocations		-	-	1,284	-	-	-	-	-	-							
Distribution Industry Holdings-Transferred to		-	-	-	-	-	-	-	-	-							
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-							
Total Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Operating/District Municipalities		-	-	1,284	-	-	-	-	-	-							
Other Grant Providers																	
Monetary Allocations																	
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-							
Total Monetary Allocations		-	-	-	-	-	-	-	-	-							
Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-							
Total operating expenditure of Transfers and Grants		171,844	158,130	209,456	300,973	302,188	302,188	251,101	298,865	316,740							
Capital																	
National Government																	
Monetary Allocations																	
Integrated National Electrification Programme Grant		-	(2,553)	-	-	-	-	-	-	-							
Municipal Infrastructure Grant		(78,743)	(117,558)	(44,424)	45,817	45,817	45,817	41,554	46,143	47,601							
Total Monetary Allocations		(78,743)	(120,111)	(44,424)	45,817	45,817	45,817	41,554	46,143	47,601							
Total National Government		(78,743)	(120,111)	(44,424)	45,817	45,817	45,817	41,554	46,143	47,601							
Provincial Government																	
Monetary Allocations																	
Municipal Disaster Recovery Grant		-	(15,556)	(670)	-	12,511	12,511	12,000	-	-							
KwaZulu-Natal_Infrastructure_Infrastructure_RE		50,633	50,633	-	-	1,000	1,000	2,000	2,000	2,000							
KwaZulu-Natal_Capacity Building and Other_Specify (Add grant description)_Receipts		-	-	-	-	-	-	335	-	-							
Total Monetary Allocations		50,633	35,077	(670)	-	13,511	13,511	14,335	-	-							
Total Provincial Government		50,633	35,077	(670)	-	13,511	13,511	14,335	-	-							
District Municipalities																	
Monetary Allocations																	
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-							
Total Monetary Allocations		-	-	-	-	-	-	-	-	-							
Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Capital/District Municipalities		-	-	-	-	-	-	-	-	-							
Other Grant Providers																	
Monetary Allocations																	
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-							
Total Monetary Allocations		-	-	-	-	-	-	-	-	-							
Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Allocations In-kind		-	-	-	-	-	-	-	-	-							
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-							
Total capital expenditure of Transfers and Grants		(28,110)	(85,034)	(45,094)	45,817	59,328	59,328	55,889	46,143	47,601							
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		143,735	73,096	164,362	346,790	361,515	361,515	306,990	345,008	364,341							

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Operating transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		(212,818)	(230,823)	(243,588)	(244,198)	(244,198)	(244,198)	(240,637)	(248,435)	(264,752)
Repayment of grants										
Conditions met - transferred to revenue		37,769	44,865	10,292	10,958	12,173	12,173	10,464	4,287	4,387
Conditions still to be met - transferred to liabilities		(250,588)	(275,688)	(253,880)	(255,156)	(256,371)	(256,371)	(251,101)	(252,722)	(269,139)
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		50,633	50,633	-	-	1,000	1,000	2,335	2,066	2,132
Conditions met - transferred to revenue		(5,773)	(6,330)	(558)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		56,406	56,964	558	-	1,000	1,000	2,335	2,066	2,132
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	(1,284)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	1,284	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		31,997	38,535	8,450	10,958	12,173	12,173	10,464	4,287	4,387
Total operating transfers and grants - CTBM	2	(194,182)	(218,724)	(252,038)	(255,156)	(255,371)	(255,371)	(248,766)	(250,656)	(267,006)
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		82,276	132,244	41,101	45,817	45,817	45,817	41,554	46,143	47,601
Conditions met - transferred to revenue		161,019	252,355	85,525	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		(78,743)	(120,111)	(44,424)	45,817	45,817	45,817	41,554	46,143	47,601
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		50,633	50,633	5,182	-	21,000	21,000	2,335	2,066	2,132
Conditions met - transferred to revenue		-	15,556	5,852	-	7,489	7,489	(12,000)	2,066	2,132
Conditions still to be met - transferred to liabilities		50,633	35,077	(670)	-	13,511	13,511	14,335	-	-
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		161,019	267,911	91,376	-	7,489	7,489	(12,000)	2,066	2,132
Total capital transfers and grants - CTBM	2	(28,110)	(85,034)	(45,094)	45,817	59,328	59,328	55,889	46,143	47,601
TOTAL TRANSFERS AND GRANTS REVENUE		193,016	306,446	99,826	10,958	19,662	19,662	(1,536)	6,353	6,519
TOTAL TRANSFERS AND GRANTS - CTBM		(222,291)	(303,758)	(297,131)	(209,340)	(196,044)	(196,044)	(192,877)	(204,513)	(219,405)

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	2022/23	2023/24	2024/25	Current Year 2025/26				2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Monetary Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Total Monetary Transfers To Entities/Ems'		-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Monetary Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Organisations											
<i>Foreign Government and International Organisations</i>		-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Monetary Transfers to Groups of Individuals											
<i>Households</i>		-	-	-	-	-	-	-	-	-	-
Total Monetary Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL Monetary TRANSFERS AND GRANTS	6	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
In-Kind Transfers to other municipalities											
<i>District Municipalities</i>	1	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to Entities/Other External Mechanisms											
<i>Municipal Entities</i>	2	-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
In-Kind Transfers to other Organs of State											
<i>Departmental Agencies and Accounts</i>	3	-	-	-	-	-	-	-	-	-	-
<i>Provincial Government</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
In-Kind Grants to Organisations											
<i>Foreign Government and International Organisations</i>	4	-	-	-	-	-	-	-	-	-	-
<i>Higher Educational Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Non-Profit Institutions</i>		-	-	-	-	-	-	-	-	-	-
<i>Private Enterprises</i>		-	-	-	-	-	-	-	-	-	-
<i>Public Corporations</i>		-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Households</i>	5	-	-	-	-	-	-	-	-	-	-
Total In-Kind Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL In-Kind TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132

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	2022/23	2023/24	2024/25	Current Year 2025/26	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget
R thousand		A	B	C	D	E
Councillors (Political Office Bearers plus Other)	1					
Allowances and Service Related Benefits						
Basic Salary		12,098	12,770	13,079	14,319	14,319
Cell phone Allowance		1,502	1,491	1,493	1,754	1,754
Housing Allowance		182	167	126	269	269
In-kind Benefits		-	-	-	-	-
Market Related Non-pensionable Allowance		-	-	-	-	-
Motor Vehicle Allowance		543	528	452	702	702
Office-bearer Allowance		-	-	-	-	-
Out of pocket Expenses		-	-	-	-	-
Travelling Allowance		-	-	-	-	-
Use of Personal Facilities		-	-	-	-	-
Total Allowances and Service Related Benefits		14,325	14,955	15,151	17,043	17,043
Social Contributions						
Medial Aid Benefits		-	-	-	-	-
Pension Fund Contributions		-	-	-	-	-
Total Social Contributions		-	-	-	-	-
Total Councillors		14,325	14,955	15,151	17,043	17,043
% increase	4		4.4%	1.3%	12.5%	0.0%
Senior Managers of the Municipality	2					
Salaries and Allowances						
Basic Salary		4,204	3,865	8,755	5,833	6,303
Bonuses		583	380	570	399	399
Allowance						
Accommodation, Travel and Incidental		-	-	-	-	-
Cellular and Telephone	3	182	272	342	281	281
Housing Benefits	3	256	114	170	292	292
Non-pensionable		-	346	480	483	483
Travel or Motor Vehicle	3	645	716	716	909	909
Voluntary Work		-	-	-	-	-
Total Allowance		1,083	1,448	1,708	1,965	1,965
Service Related Benefits						
Acting	3	-	-	-	-	-
Bonus	3	-	-	-	-	-
Danger Allowance	3	-	-	-	-	-
Entertainment	3	-	-	-	-	-
Fire Brigade		-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-
Leave Pay	3	-	-	-	-	-
Lifeguard/Duty Squads		-	-	-	-	-
Long Service Award		-	-	-	-	-
Overtime		-	-	-	-	-
Scarcity	3	-	-	-	-	-
Standby Allowance	3	-	-	-	-	-
Tools Allowance	3	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-
Leave gratuity		-	-	-	-	-
Long Term Service Award		-	-	-	-	-
Total Service Related Benefits		-	-	-	-	-
Total Salaries and Allowances		5,870	5,693	11,033	8,197	8,667
Social Contributions						
Bargaining Council		1	1	2	2	2
Group Life Insurance		-	-	-	-	-
Medical		-	163	268	153	191
Pension		-	-	-	-	-
Unemployment Insurance		1	1	-	11	11
Total Social Contributions		3	165	270	165	203
Post-retirement Benefit	6					
Medical		1,443	5,131	5,617	3,923	3,923
Other Benefits		-	-	-	-	-
Pension		-	-	-	-	-
Total Post-retirement Benefit		1,443	5,131	5,617	3,923	3,923
Costs Capitalised to PPE		-	-	-	-	-
Sub Total - Senior Managers of Municipality		7,316	10,989	16,920	12,285	12,793
% increase	4		50.2%	54.0%	(27.4%)	4.1%
Other Municipal Staff						
Salaries and Allowances						
Basic Salary		74,961	83,417	96,503	105,238	100,927
Bonuses		-	-	-	-	-
Allowance						

Accommodation, Travel and Incidental		-	-	-	-	-
Cellular and Telephone	3	530	617	758	832	837
Housing Benefits	3	306	315	340	405	407
Non-pensionable		-	-	-	-	-

Travel or Motor Vehicle	3	4,672	4,751	4,999	6,161	6,170
Voluntary Work		-	-	-	-	-
Total Allowance		5,508	5,683	6,097	7,397	7,415
Service Related Benefits						
Acting	3	-	-	-	-	-
Bonus	3	6,078	6,601	8,019	5,711	6,031
Danger Allowance	3	-	-	-	-	-
Entertainment	3	-	-	-	-	-
Fire Brigade		-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-
Leave Pay	3	2,636	3,462	3,327	2,798	3,386
Lifeguard/Duty Squads		-	-	-	-	-
Long Service Award		962	355	439	1,498	1,498
Overtime		2,388	3,361	4,129	3,191	3,982
Scarcity	3	-	-	-	-	-
Standby Allowance	3	768	908	2,097	970	1,890
Tools Allowance	3	-	-	-	-	-
Uniform/Special/Protective Clothing	3	-	-	-	-	-
Leave gratuity		-	-	-	-	-
Long Term Service Award		-	-	-	-	-
Total Service Related Benefits		12,832	14,687	18,010	14,169	16,788
Total Salaries and Allowances		93,301	103,788	120,610	126,804	125,130
Social Contributions						
Bargaining Council		59	75	89	82	82
Group Life Insurance		-	-	-	335	335
Medical		5,426	6,332	7,748	7,271	7,983
Pension		11,824	13,022	15,151	16,058	16,507
Unemployment Insurance		478	545	636	757	761
Total Social Contributions		17,788	19,973	23,624	24,503	25,668
Post-retirement Benefit	6					
Medical		(1,651)	(1,041)	(1,123)	-	-
Other Benefits		-	-	-	-	-
Pension		-	-	-	4,310	4,310
Total Post-retirement Benefit		(1,651)	(1,041)	(1,123)	4,310	4,310
Costs Capitalised to PPE		-	-	-	-	-
Sub Total - Other Municipal Staff		109,438	122,720	143,111	155,617	155,108
% increase	4		12.1%	16.6%	8.7%	(0.3%)
Total Parent Municipality		131,079	148,664	175,181	184,944	184,944
Board Members of Entities						
Salaries and Allowances						
Basic Salary						
Bonuses						
Allowance						
Accommodation, Travel and Incidental						
Cellular and Telephone	3					
Housing Benefits	3					
Non-pensionable						
Travel or Motor Vehicle	3					
Voluntary Work						
Total Allowance		-	-	-	-	-
Service Related Benefits						
Acting	3					
Bonus	3					
Danger Allowance	3					
Entertainment	3					
Fire Brigade						
In-kind Benefits	3					
Leave Pay	3					
Lifeguard/Duty Squads						
Long Service Award						
Overtime						
Scarcity	3					

-	-	-	-
837	872	906	935
407	424	441	455
-	-	-	-

6,170	5,709	5,897	6,086
-	-	-	-
7,415	7,004	7,244	7,476
-	-	-	-
6,031	6,574	6,840	7,059
-	-	-	-
-	-	-	-
-	-	-	-
3,386	3,559	3,703	3,821
-	-	-	-
1,498	1,558	1,621	1,673
3,982	3,449	3,433	3,543
-	-	-	-
1,890	1,966	2,046	2,111
-	-	-	-
-	-	-	-
-	-	-	-
16,788	17,106	17,643	18,208
125,130	127,786	132,664	136,910
82	85	88	91
335	349	363	374
7,983	8,308	8,641	8,917
16,507	17,138	17,826	18,396
761	793	787	812
25,668	26,673	27,704	28,591
-	-	-	-
-	-	-	-
4,310	3,898	3,723	3,842
4,310	3,898	3,723	3,842
-	-	-	-
155,108	158,357	164,091	169,342
-	2.1%	3.6%	3.2%
184,944	189,541	195,428	201,673
-	-	-	-
-	-	-	-

KZN291 Mandeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2024/25			Current Year 2025/26			Budget Year 2026/27		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		35	5	30	35	5	30	5	30	-
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	6	-	6	6	4	2	4	2	-
Other Managers	7	28	27	1	28	28	-	28	-	-
Professionals		123	108	15	125	112	13	112	13	-
Finance		34	25	9	34	25	9	25	9	-
Spatial/town planning		15	14	1	16	15	1	15	1	-
Information Technology		5	5	-	5	5	-	5	-	-
Roads		12	7	5	12	9	3	9	3	-
Electricity		5	5	-	5	5	-	5	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		41	41	-	41	41	-	41	-	-
Other		11	11	-	12	12	-	12	-	-
Technicians		22	19	3	25	25	-	25	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		22	19	3	25	25	-	25	-	-
Clerks (Clerical and administrative)		24	24	-	25	25	-	25	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		24	24	-	27	27	-	27	-	-
Elementary Occupations		83	83	-	93	83	10	83	10	-
TOTAL PERSONNEL NUMBERS	9	345	290	55	364	309	55	309	55	-
% increase					5.5%	6.6%	-	(15.1%)	(82.2%)	(100.0%)
Total municipal employees headcount	6, 10	345	290	55	388	333	55	388	333	55
Finance personnel headcount	8, 10	34	25	9	35	26	9	35	26	9
Human Resources personnel headcount	8, 10	311	265	46	353	307	46	353	307	46

References

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

KZN291 Mandeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue																
Exchange Revenue																
Service charges - Electricity		8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	8,346	100,149	103,454	106,764
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	1,546	18,557	19,024	19,606
Sale of Goods and Rendering of Services		121	121	121	121	121	121	121	121	121	121	121	121	1,454	1,502	1,551
Agency services		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,549	1,599
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		143	143	143	143	143	143	143	143	143	143	143	143	1,716	1,772	1,829
Interest earned from Current and Non Current Assets		1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	20,660	21,321
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		54	54	54	54	54	54	54	54	54	54	54	54	643	665	686
Licence and permits		85	85	85	85	85	85	85	85	85	85	85	85	1,015	1,048	1,082
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		3	3	3	3	3	3	3	3	3	3	3	3	39	40	42
Non-Exchange Revenue																
Property rates		6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	6,068	72,815	75,217	77,624
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		89	89	89	89	89	89	89	89	89	89	89	89	1,071	1,107	1,142
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		20,925	20,925	20,925	20,925	20,925	20,925	20,925	20,925	20,925	20,925	20,925	20,925	251,101	252,722	269,139
Interest		321	321	321	321	321	321	321	321	321	321	321	321	3,853	3,980	4,108
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		39,493	39,493	39,493	39,493	39,493	39,493	39,493	39,493	39,493	39,493	39,493	39,493	473,913	482,742	506,492
Expenditure																
Employee related costs		14,317	14,317	14,317	14,317	14,317	14,317	14,317	14,317	14,317	14,317	14,317	14,317	171,799	177,101	182,760
Remuneration of councillors		1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	17,742	18,327	18,914
Bulk purchases - electricity		6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	6,452	77,424	79,979	82,538
Inventory consumed		358	358	358	358	358	358	358	358	358	358	358	358	4,295	2,786	2,463
Debt impairment		2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	2,577	30,925	31,084	31,244
Depreciation, amortisation and impairment		3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	3,220	38,641	38,672	39,910
Interest, Dividends and Rent on Land		50	50	50	50	50	50	50	50	50	50	50	50	600	620	640
Contracted services		6,972	6,972	6,972	6,972	6,972	6,972	6,972	6,972	6,972	6,972	6,972	6,972	83,659	77,118	81,065
Transfers and subsidies		167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,066	2,132
Irrecoverable debts written off		605	605	605	605	605	605	605	605	605	605	605	605	7,263	7,503	7,743
Operational costs		5,788	5,788	5,788	5,788	5,788	5,788	5,788	5,788	5,788	5,788	5,788	5,788	69,453	46,807	55,722
Disposal of Fixed and Intangible Assets		50	50	50	50	50	50	50	50	50	50	50	50	600	620	640
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	504,399	482,684	505,769
Surplus/(Deficit)		(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(2,540)	(30,486)	57	723
Transfers and subsidies - capital (monetary allocations)		4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	4,657	55,889	48,209	49,733
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,403	48,266	50,456
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,403	48,266	50,456
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,403	48,266	50,456
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,403	48,266	50,456

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Revenue by Vote																
Vote 1 - Executive and council		687	687	687	687	687	687	687	687	687	687	687	687	8,243	8,515	8,788
Vote 2 - Finance and administration		27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	329,750	340,523	359,819
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		488	488	488	488	488	488	488	488	488	488	488	488	5,853	790	815
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		210	210	210	210	210	210	210	210	210	210	210	210	2,515	2,597	2,681
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	46,494	51,174	52,723
Vote 9 - Road transport		1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	14,584	1,095	1,130
Vote 10 - Energy sources		8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	100,075	103,377	106,685
Vote 11 - Waste Management		1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	22,289	22,880	23,585
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	529,802	530,951	556,225
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	72,596	60,938	68,053
Vote 2 - Finance and administration		13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	166,019	153,887	159,606
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	3,472	41,664	42,147	43,507
Vote 5 - Sport and Recreation		947	947	947	947	947	947	947	947	947	947	947	947	11,358	11,341	11,856
Vote 6 - Public safety		108	108	108	108	108	108	108	108	108	108	108	108	1,295	932	968
Vote 7 - Housing		17	17	17	17	17	17	17	17	17	17	17	17	204	31	32
Vote 8 - Planning and Development		2,257	2,257	2,257	2,257	2,257	2,257	2,257	2,257	2,257	2,257	2,257	2,257	27,081	26,645	27,085
Vote 9 - Road transport		5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	5,663	67,952	69,881	72,215
Vote 10 - Energy sources		7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	85,347	87,983	90,798
Vote 11 - Waste Management		2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	26,301	24,137	26,736
Vote 12 - Environmental Protection		382	382	382	382	382	382	382	382	382	382	382	382	4,579	4,762	4,914
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	504,395	482,684	505,769
Surplus/(Deficit) before assoc.		2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,407	48,266	50,456
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,407	48,266	50,456

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 2026/27											Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Revenue - Functional																
Government and administration		28,166	28,166	28,166	28,166	28,166	28,166	28,166	28,166	28,166	28,166	28,166	28,166	337,993	349,038	368,606
Executive and council		687	687	687	687	687	687	687	687	687	687	687	687	8,243	8,515	8,788
Finance and administration		27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	27,479	329,750	340,523	359,819
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		697	697	697	697	697	697	697	697	697	697	697	697	8,367	3,387	3,496
Community and social services		480	480	480	480	480	480	480	480	480	480	480	480	5,766	700	723
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		217	217	217	217	217	217	217	217	217	217	217	217	2,602	2,687	2,773
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	5,090	61,078	52,269	53,853
Planning and development		3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	3,874	46,494	51,174	52,723
Road transport		1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	14,584	1,095	1,130
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	10,197	122,364	126,257	130,270
Energy sources		8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	8,340	100,075	103,377	106,685
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	1,857	22,289	22,880	23,585
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	44,150	529,802	530,951	556,225
Expenditure - Functional																
Government and administration		19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	19,885	238,615	214,825	227,659
Executive and council		6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	6,050	72,596	60,938	68,053
Finance and administration		13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	13,835	166,019	153,887	159,606
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	54,520	54,451	56,363
Community and social services		3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	3,427	41,129	41,957	43,305
Sport and recreation		947	947	947	947	947	947	947	947	947	947	947	947	11,358	11,341	11,856
Public safety		152	152	152	152	152	152	152	152	152	152	152	152	1,829	1,122	1,170
Housing		17	17	17	17	17	17	17	17	17	17	17	17	204	31	32
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		7,968	7,968	7,968	7,968	7,968	7,968	7,968	7,968	7,968	7,968	7,968	7,968	95,619	97,163	99,957
Planning and development		2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	2,204	26,450	25,994	26,413
Road transport		5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	5,382	64,589	66,408	68,630
Environmental protection		382	382	382	382	382	382	382	382	382	382	382	382	4,579	4,762	4,914
Trading services		9,584	9,584	9,584	9,584	9,584	9,584	9,584	9,584	9,584	9,584	9,584	9,584	115,010	115,593	121,119
Energy sources		7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	7,112	85,347	87,983	90,798
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		280	280	280	280	280	280	280	280	280	280	280	280	3,362	3,473	3,584
Waste management		2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	2,192	26,301	24,137	26,736
Other		53	53	53	53	53	53	53	53	53	53	53	53	630	651	672
Total Expenditure - Functional		42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	42,033	504,395	482,684	505,769
Surplus/(Deficit) before assoc.		2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,407	48,266	50,456
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	2,117	25,407	48,266	50,456

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand																
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Executive and council		3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	44,783	42,218	43,569
Vote 2 - Finance and administration		304	304	304	304	304	304	304	304	304	304	304	304	3,652	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		110	110	110	110	110	110	110	110	110	110	110	110	1,316	180	185
Vote 5 - Sport and Recreation		2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	26,808	10,737	11,081
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		584	584	584	584	584	584	584	584	584	584	584	584	7,009	-	-
Vote 9 - Road transport		2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	2,003	24,034	6,948	7,171
Vote 10 - Energy sources		658	658	658	658	658	658	658	658	658	658	658	658	7,891	6,715	6,930
Vote 11 - Waste Management		134	134	134	134	134	134	134	134	134	134	134	134	1,609	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	117,102	66,798	68,936
Total Capital Expenditure	2	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	117,102	66,798	68,936

References

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

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

Description	Ref	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital Expenditure - Functional	1															
Governance and administration		4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	4,036	48,434	42,218	43,569
Executive and council		3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	3,732	44,783	42,218	43,569
Finance and administration		304	304	304	304	304	304	304	304	304	304	304	304	3,652	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	2,344	28,124	10,917	11,266
Community and social services		84	84	84	84	84	84	84	84	84	84	84	84	1,012	180	185
Sport and recreation		2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	2,234	26,808	10,737	11,081
Public safety		25	25	25	25	25	25	25	25	25	25	25	25	304	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	2,514	30,174	6,948	7,171
Planning and development		584	584	584	584	584	584	584	584	584	584	584	584	7,009	-	-
Road transport		1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	1,930	23,165	6,948	7,171
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		864	864	864	864	864	864	864	864	864	864	864	864	10,370	6,715	6,930
Energy sources		658	658	658	658	658	658	658	658	658	658	658	658	7,891	6,715	6,930
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		72	72	72	72	72	72	72	72	72	72	72	72	870	-	-
Waste management		134	134	134	134	134	134	134	134	134	134	134	134	1,609	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,759	117,102	66,798	68,936
Funded by:																
National Government		3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	3,871	46,449	24,580	25,366
Provincial Government		169	169	169	169	169	169	169	169	169	169	169	169	2,030	-	-
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	4,040	48,479	24,580	25,366
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		5,719	5,719	5,719	5,719	5,719	5,719	5,719	5,719	5,719	5,719	5,719	5,719	68,623	42,218	43,569
Total Capital Funding		9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	9,758	117,102	66,798	68,936

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 SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2026/27												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
	R thousand														
Cash Receipts By Source													1		
Property rates	2,984	18,150	2,984	2,984	2,983	2,984	2,983	2,983	2,983	2,984	2,984	2,984	50,970	52,652	54,337
Service charges - electricity revenue	9,103	9,103	9,103	9,103	9,103	9,103	9,103	9,103	9,103	9,103	9,103	9,103	109,239	112,844	116,455
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	1,067	12,804	13,227	13,650
Rental of facilities and equipment	62	62	62	62	62	62	62	62	62	62	62	62	740	764	789
Interest earned - external investments	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	1,667	20,000	20,660	21,321
Interest earned - outstanding debtors	7	7	7	7	7	7	7	7	7	7	7	7	86	125	129
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	89	89	89	89	89	89	89	89	89	89	89	89	1,071	888	916
Licences and permits	85	85	85	85	85	85	85	85	85	85	85	85	1,015	1,048	1,082
Agency services	144	144	144	144	144	144	144	144	144	144	144	144	1,725	1,781	1,839
Transfers and Subsidies - Operational	105,462	-	-	-	-	37,665	-	-	107,974	-	-	0	251,101	252,722	269,139
Other revenue	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	2,700	32,402	33,472	34,543
Cash Receipts by Source	123,370	33,074	17,908	17,908	17,907	55,573	17,907	17,907	125,881	17,908	17,908	17,908	481,154	490,184	514,199
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	18,434	-	-	-	-	6,583	-	-	18,872	-	-	(0)	43,889	48,209	49,733
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vat Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance Refund - Capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Short Term Investment (Greater than 90 days) and Long Term Investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	141,804	33,074	17,908	17,908	17,907	62,156	17,907	17,907	144,753	17,908	17,908	17,908	525,043	538,393	563,933
Cash Payments by Type															
Employee related costs	14,426	14,426	14,426	14,426	14,426	14,426	14,426	14,426	14,426	14,426	14,426	14,426	173,110	178,455	184,157
Remuneration of councillors	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	17,742	18,327	18,914
Finance charges	50	50	50	50	50	50	50	50	50	50	50	50	600	620	640
Bulk purchases - Electricity	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	7,420	89,037	91,976	94,919
Acquisition inventory - water and other inventory	358	358	358	358	358	358	358	358	358	358	358	358	4,295	5,255	5,365
Contracted services	8,016	8,016	8,016	8,016	8,016	8,016	8,016	8,016	8,016	8,016	8,016	8,016	96,193	88,686	93,225
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	167	167	167	167	167	167	167	167	167	167	167	167	2,000	2,066	2,132
Other expenditure	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	5,649	67,785	42,179	51,732
Cash Payments by Type	37,563	37,563	37,563	37,563	37,563	37,563	37,563	37,563	37,563	37,563	37,563	37,563	450,762	427,564	451,083
Other Cash Flows/Payments by Type															
Capital assets	11,222	11,222	11,222	11,222	11,222	11,222	11,222	11,222	11,222	11,222	11,222	11,222	134,667	76,818	79,276
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	48,786	48,786	48,786	48,786	48,786	48,786	48,786	48,786	48,786	48,786	48,786	48,786	585,429	504,381	530,359
NET INCREASE/(DECREASE) IN CASH HELD	93,018	(15,712)	(30,878)	(30,878)	(30,879)	13,370	(30,879)	(30,879)	95,967	(30,878)	(30,878)	(30,878)	(60,386)	34,011	33,574
Cash/cash equivalents at the month/year begin:	62,123	155,141	139,429	108,551	77,673	46,794	60,163	29,284	(1,595)	94,372	63,494	32,616	62,123	1,738	35,749
Cash/cash equivalents at the month/year end:	155,141	139,429	108,551	77,673	46,794	60,163	29,284	(1,595)	94,372	63,494	32,616	1,738	1,738	35,749	69,323

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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfer and subsidies - Operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers and subsidies - capital (in-kind - all)										
Total Revenue (excluding capital transfers and contributions)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation and amortisation										
Interest										
Inventory consumed and bulk purchases										
Transfers and subsidies										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - capital										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Community wealth/Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

KZN291 Mandeni - Supporting Table SA32 List of external mechanisms

External mechanism	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
MABUNE CONSULTING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
IYER / CRAWFORD JV	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
VELENKOSINI PROFESSIONAL LAND SURVEYORS	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
TSHANI CONSULTING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
ISIBUKO DEVELOPMENT PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
NEW PLANNING	Yrs	3	A PANEL OF LAND SURVEYORS & TOWN PLANNERS	30 March 2025	Charged per tran:
CGG TECHNOLOGY GROUP	Yrs	3 YEARS	MSCOA	31 October 2027	12,638
FNB	Yrs	5 YEARS	BANKING SERVICES	30 May 2026	Charged per tran:
INSIDE DATA	Yrs	3 YEARS	BULK PRINTING AND MAILING	20 February 2025	3,754
UMHLABA GEOMATICS	Yrs	3 YEARS	GENERAL VALUATION & PREPARATION OF A VALUAT	17 August 2025	1,145
PAY DAY SOFTWARE SYSTEMS	Yrs	3 YEARS	PAY ROLL AND HR SYSTEMS	02 November 2026	1,570
KUNENE MAKOPO	Yrs	3 YEARS	SHORT - TERM INSURANCE-ASSETS	30 September 2026	4,607
MBD CONSULTING	Yrs	3 YEARS	SOURCING OF SOCIAL AND ECONOMIC INFRASTRUC	04 August 2027	10 % Charged pe
MAXIMUM PROFIT- MAXPROF	Yrs	3 YEARS	SOURCING OF SOCIAL AND ECONOMIC INFRASTRUC	04 August 2027	10 % Charged pe
CONLOG (PTY) LIMITED		3 YEARS	SMART METRES	29 August 2027	Charged per tran:
ESKOM		ONGOING	ELECTRICITY SUPPLY	ONGOING	Charge per usage
MOBILE TELEPHONE NETWORKS (MTN)	Yrs	3 YEARS	3G MODEM FOR 87 USERS	31 January 2027	803
MICROSOFT IRELAND OPERATIONS LIMITED	Yrs	3 YEARS	MICROSOFT LICENCES	14 November 2024	Based on rand/dc
IMVOKOQA SOLUTIONS (PTY) LTD	Yrs	3 YEARS	ICT PANNEL OF SERVICE PROVIDERS	19 February 2026	695
KAYOSI TRADING	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based
MIN MAP ENTERPRISES AND SERVICES	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based
UNLIMITED ABC	Yrs	3 YEARS	BULK UNIFORMS & PPE	09 March 2026	Unit cost based
KONICA MINOLTA T/A BIDVEST	Yrs	3 YEARS	OFFICE AUTOMATION	30 June 2026	3,500
EMALANGENI TECHNOLOGIES	Yrs	3 YEARS	SD-WAN , VPN AND IP TELEPHONY SOLUTION	31 July 2026	6,962
CITY OF CHOICE TRAVELS	Yrs	3 YEARS	TRAVEL AGENT	09 August 2026	Unit cost based
ADVISORY IT	Yrs	3 YEARS	IMPLEMENTATION OF PROJECT MANAGEMENT OFFI	31 August 2026	2,000
EMALANGENI TECHNOLOGIES	Yrs	3 YEARS	SUPPLY, INSTALLATION AND MAINTENANCE OF INTE	04 October 2026	15,807
MALUTHULI CONSULTING	Yrs	3 YEARS	LEASING OF PARKHOME OFFICES	31 October 2026	2,808
BAMBHANANI ENTERPRISES	Yrs	3 YEARS	SUPPORT AND MAINTAIN A CLOUD BACK UP AND DIS	31 October 2026	Unit cost based
MOBILE TELEPHONE NETWORKS (MTN)	Yrs	2 YEARS	3G MODEM FOR 87 USERS	31 January 2026	803
ADVISORY IT	Yrs	2 YEARS	DEVELOPMENT AND INSTALLATION OF AUTOMATED	05 May 2026	3,000
SONANI TRADING AND COMMUNICATION	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
AGRIOPERATIONS HUB (PTY) LTD	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
MORAR INCORPORATED	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPAL	29 May 2027	Transactional Ba:
BIDVEST STEIGNER	Yrs	3 YEARS	HYGINE SERVICES	15 July 2027	2,353
MALUTHULI CONSULTING	Yrs	3 YEARS	ESTABLISHMENT OF A PANEL OF MAXIMUM OF THREE	06 January 2028	Transactional Ba:
AYANDA MBANGA		3 YEARS	ESTABLISHMENT OF A PANEL OF MAXIMUM OF THREE	06 January 2028	Transactional Ba:
DOLPHIN COAST LANDFILL MANAGEMENT	Yrs	2 YEARS	MUNICIPAL DUMPING SITE	31 December 2026	Transactional bas
NJOMISA BOERDERY	Yrs	3 YEARS	ANIMAL POUND SERVICES	20 September 2025	1,575
EZAMALUNQA TRADING	Yrs	3 YEARS	PROVISION OF SECURITY SERVICES	31 December 2025	27,869
SNOBHO (PTY) LTD	Yrs	3 YEARS	SUPPLY AND DELIVER BLACK & YELLOW REFUSE BA	28 February 2026	6,955
AMANGEMA FUNERALS	Yrs	3 YEARS	PROVISION OF INDIGENT AND PAUPER BURIALS WIT	05 January 2028	Transactional bas
ISULETHU FUNERAL SERVICE	Yrs	3 YEARS	PROVISION OF INDIGENT AND PAUPER BURIALS WIT	05 January 2028	Transactional bas
MALUME MOTORING SCHOOL	Yrs	3	YOUTH DRIVER'S LICENCE COURSE	03 April 2027	1,166
BONAKUDE	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
THELULWAZI BUSINESS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
ISIQU ACCOUNTANTS AND AUDITORS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
INTERGRITY FORENSIC SOLUTIONS	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
KAIZEN INTERNATIONAL	Yrs	3	PSP TO PROVIDE INTERNAL AUDIT AND FORENSIC IN	31 March 2025	Transactional bas
PHUMLANI NGUBANE	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
TEMBE KHESWA NXUMALO INC	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
MHLANGA INCORPORATED	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
BHEKISISA GOQO & CO	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
MEMELA AND ASSOCIATES	Yrs	3	ESTABLISHMENT OF A PANEL OF MINIMUM OF FIVE (	25 July 2025	Transactional bas
INNOVATION GOVERNMENT SOFTWARE	Yrs	3	IMPLEMENTATION OF PMS AUTOMATED SYSTEM FO	31 August 2026	3,200
BVI CONSULTING ENGINEERS KZN	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	9.5% of the proje
NZAMAKHUZA HOLDINGS (PTY) LTD	Yrs	3	PANEL OF CONSULTANTS	29 October 2023	10.5% of the proj
VERITAS ENGINEERING	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	10% of the projec
SKYV CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF CONSULTANTS	30 September 2024	13.5% of the proj
MORULA CONSULTING ENGINEERS & PRO	Yrs	3	PANEL OF CONSULTANTS	30 September 2024	10% of the projec
UKWAKHA CONSULTING ENGINEERS	Yrs	3	PANEL OF CONSULTANTS	25 July 2022	11% of the projec
HI TECH CONSULTING ENGINEERS	Yrs	3	PANEL OF CONSULTANTS	26 September 2024	13.5% of the proj
AFICOST JBFF PROJECT MANAGERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
BRIMSTOHN CONSULTING JV	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12% of the projec
DLV PROJECT MANAGERS & ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	9.9% of the proje
ETILWENI (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
IMPUMELELO CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.50% of the pr
KUKHAYA PROJECTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.50% of the pr
LIBEKO (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12% of the projec
LZM AFRICA HOLDINGS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.50% of the pr
NGEJA CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10.5% of the proj
SANOQWABE CONSULTANTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11% of the projec

SINGH GOVENDER & ASSOCIATES CC	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11% of the projec
TKQ CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11.5% of the proj
URBANRU (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	11.5% of the proj
THESHANI TRADING ENTERPRISE	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
FDLK ENGINEERING CONSULTANTS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	13.5% of the proj
PSMT CONSULTING ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	12.5% of the proj
A-M CONSULTING ENGINEERS (PTY) LTD	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	9.8% of the proje
IQHINA CONSULTING ENGINEERS & MANAGERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
MINATHI CONSULTING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	10% of the projec
ZLM PROJECT ENGINEERING	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	30 September 2024	14% of the projec
MABALENGWE ENGINEERS	Yrs	3	PANEL OF PSP FOR CONSULTING SERVICES	45565	14% of the proje
<u>THESHANI TRADING ENTERPRISE</u>	Yrs		PANEL OF PSP FOR CONSULTING SERVICES		46 14% of the projec
<u>GIBB ENGINEERING AND ARCHITECTURE</u>	Yrs		PANEL OF PSP FOR CONSULTING SERVICES		46 12% of the projec
<u>MAP AFRICA CONSULTING</u>	Yrs		PANEL OF PSP FOR CONSULTING SERVICES		46 12.85% of the pro

KZN291 Mandeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2025/26	2026/27 Medium Term Revenue & Expenditure Framework			Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Forecast 2034/35	Forecast 2035/36	Total Contract Value
		Total	Original Budget	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1 CONLOG (PTY) LIMITED		3 YEARS	5,162	1,739	1,819	1,903								10,623
Contract 2 INSIDE DATA		3 YEARS	3,754	130	136	143								4,163
Contract 3 UMHLABA GEOMATICS		3 YEARS	1,145	261	273	285								1,964
Total Operating Revenue Implication		-	10,060	2,130	2,228	2,331	-	-	-	-	-	-	-	16,750
Expenditure Obligation By Contract	2													
Contract 1 CCG TECHNOLOGY GROUP		8 YEARS	12,638	550	575	602								14,365
Contract 2 FNB		5 YEARS		450	471	492								
Contract 3 PAY DAY SOFTWARE SYSTEMS		3 YEARS	3,754	250	262	274								
Contract 4 MALUTHULI CONSULTING		4 YEARS												
Contract 5 KING CETSHWAYO MUNICIPALITY		2 YEARS	4,500	1,478	1,546	1,617								
Contract 6 SPARKS & ELLIS UNIFORMS		3 YEARS												
Contract 7 EZAMALUNQA TRADING		1 YEAR	2,781	1,000	1,046	1,094								
Contract 8 PROSECURE		1 YEAR	650											
Contract 9 RURAL METRO EMERGENCY SERVICES		2 YEARS	9,310	1,478	1,546	1,617								
Contract 10 NJOMISA BOERDERY		3 YEARS	1,575	650	680	711								
Contract 11 EZAMALUNQA TRADING		3 YEARS	27,869	10,435	10,915	11,417								
Contract 12 SNOBHO (PTY) LTD		3 YEARS	6,955	1,913	2,001	2,093								
Contract 13 etc														
Contract 3 etc														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column
2. List all contracts with future financial obligations beyond the three years covered by the 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	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on new assets by Asset Class/Sub-class	1	7,788	11,236	11,621	7,582	5,745	5,745	4,308	-	-
Infrastructure		7,661	7,886	7,996	4,913	4,043	4,043	2,439	-	-
Roads Infrastructure		7,661	7,886	7,776	1,870	1,870	1,870	-	-	-
Roads		-	-	-	1,739	870	870	1,304	-	-
Road Structures		-	-	220	1,304	1,304	1,304	1,134	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		127	1,849	1,925	870	435	435	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		127	1,849	1,663	-	-	-	-	-	-
HV Switching Station		-	-	263	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	435	435	435	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	435	0	0	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	261	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	261	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	140	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	140	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	1,500	1,560	1,626	1,267	1,267	1,609	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	756	397	397	783	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	1,500	1,560	870	870	870	826	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	174	0	0	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	174	0	0	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	14,792	30,610	11,507	12,360	17,125	17,125	29,324	10,917	11,266	
Community Facilities	11,048	23,398	4,665	9,053	9,647	9,647	3,138	180	185	
Halls	-	137	1,889	7,880	7,920	7,920	529	180	185	
Centres	9,161	18,054	609	522	522	522	-	-	-	
Crèches	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	
Testing Stations	-	-	-	-	-	-	-	-	-	
Museums	-	-	-	-	-	-	-	-	-	
Galleries	-	-	-	-	-	-	-	-	-	
Theatres	-	-	-	435	217	217	435	-	-	
Libraries	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria	-	-	248	-	-	-	-	-	-	
Police	-	-	-	-	-	-	-	-	-	
Parks	-	-	-	-	-	-	-	-	-	
Public Open Space	-	-	-	-	-	-	-	-	-	
Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	1,888	5,206	1,919	217	987	987	2,174	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	3,744	7,212	6,842	3,307	7,479	7,479	26,186	10,737	11,081	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	3,744	7,212	6,842	3,307	7,479	7,479	26,186	10,737	11,081	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	1,723	10,839	435	1,826	1,826	1,252	-	-	
Operational Buildings	-	1,723	10,839	435	1,826	1,826	1,252	-	-	
Municipal Offices	-	1,723	10,426	435	435	435	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	413	-	1,391	1,391	1,252	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	2,124	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	2,124	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	2,124	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	1,030	1,009	1,570	817	817	378	-	-	
Computer Equipment	-	1,030	1,009	1,570	817	817	378	-	-	
Furniture and Office Equipment	51,998	52,559	1,240	765	752	752	1,174	-	-	
Furniture and Office Equipment	51,998	52,559	1,240	765	752	752	1,174	-	-	
Machinery and Equipment	-	8,676	1,473	9,940	9,462	9,462	996	-	-	
Machinery and Equipment	-	8,676	1,473	9,940	9,462	9,462	996	-	-	
Transport Assets	-	18,989	14,647	-	-	-	2,783	-	-	
Transport Assets	-	18,989	14,647	-	-	-	2,783	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on new assets	1	74,579	126,946	52,336	32,652	35,728	35,728	40,215	10,917	11,266

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 expe*

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		88,983	98,122	28,744	4,439	16,943	16,943	17,074	6,859	7,078
Roads Infrastructure		66,178	74,697	23,929	3,913	16,943	16,943	17,074	6,859	7,078
Roads		-	8,520	23,929	3,913	16,943	16,943	17,074	6,859	7,078
Road Structures		47,178	47,178	-	-	-	-	-	-	-
Road Furniture		18,999	18,999	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	410	4,436	-	-	-	-	-	-
Drainage Collection		-	410	4,436	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		22,805	23,015	380	526	0	0	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		15,362	15,572	380	526	0	0	-	-	-
LV Networks		7,443	7,443	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		53,395	53,395	847	4,348	1,774	1,774	3,478	-	-
Community Facilities		53,395	53,395	847	4,348	1,774	1,774	3,478	-	-
Halls		20,889	20,889	-	-	-	-	-	-	-
Centres		22,854	22,854	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		7,386	7,386	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-

Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	2,266	2,266	847	4,348	1,774	1,774	3,478	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	7,116	6,257	-	-	-	-	-	-	-	-
Computer Equipment	7,116	6,257	-	-	-	-	-	-	-	-
Furniture and Office Equipment	8,121	7,915	-	-	-	-	-	-	-	-
Furniture and Office Equipment	8,121	7,915	-	-	-	-	-	-	-	-
Machinery and Equipment	21,441	20,245	-	-	-	-	-	-	-	-
Machinery and Equipment	21,441	20,245	-	-	-	-	-	-	-	-
Transport Assets	47,616	45,884	-	-	-	-	-	-	-	-
Transport Assets	47,616	45,884	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	226,672	231,818	29,591	8,787	18,717	18,717	20,552	6,859	7,078
Renewal of Existing Assets as % of total capex		57.2%	43.3%	23.4%	6.7%	14.8%	14.8%	17.6%	10.3%	10.3%
Renewal of Existing Assets as % of deprecn"		75.0%	736.2%	78.2%	24.2%	51.6%	51.6%	53.2%	17.7%	17.7%
References										
1. Total Capital Expenditure on renewal of existing assets (SA34b) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on upgrading of existing assets (SA34e) must reconcile to total capital e										

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Repairs and maintenance expenditure by Asset Class/Sub-class	1	13,528	14,325	18,304	21,802	22,706	22,706	25,000	22,746	25,431
Infrastructure										
Roads Infrastructure		7,600	6,397	8,864	8,426	9,500	9,500	11,096	10,933	11,263
Roads		7,470	6,397	8,569	7,948	9,326	9,326	10,313	10,124	10,429
Road Structures		59	-	269	304	174	174	609	629	649
Road Furniture		70	-	26	174	0	0	174	180	185
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		627	1,017	1,246	3,913	3,865	3,865	3,913	4,101	4,377
Drainage Collection		627	1,017	1,246	3,913	3,865	3,865	3,913	4,101	4,377
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,196	2,518	2,651	3,148	2,322	2,322	3,035	3,135	3,235
Power Plants		93	-	40	130	130	130	130	135	139
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	521	169	870	739	739	696	719	742
MV Substations		9	77	(3)	61	61	61	122	126	130
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		58	47	143	87	217	217	261	269	278
LV Networks		332	784	986	1,130	304	304	957	988	1,020
Capital Spares		704	1,089	1,317	870	870	870	870	898	927
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		3,059	3,421	4,343	5,565	5,915	5,915	5,913	3,499	5,438
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		3,059	3,421	4,343	5,565	5,915	5,915	5,913	3,499	5,438
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		1,046	972	1,201	750	1,104	1,104	1,043	1,078	1,118
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		1,046	972	1,201	750	1,104	1,104	1,043	1,078	1,118
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		1,089	1,843	1,914	2,885	3,001	3,001	2,620	2,706	2,799
Community Facilities		52	207	66	363	479	479	120	124	128
Halls		-	107	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	--	--	--	--	--	--	--	--	--
Galleries	--	--	--	--	--	--	--	--	--
Theatres	--	--	--	--	--	--	--	--	--
Libraries	3	--	46	213	213	213	20	21	21
Cemeteries/Crematoria	--	--	--	--	--	--	--	--	--
Police	--	--	--	--	--	--	--	--	--
Parks	49	101	20	150	266	266	100	103	107
Public Open Space	--	--	--	--	--	--	--	--	--
Nature Reserves	--	--	--	--	--	--	--	--	--
Public Ablution Facilities	--	--	--	--	--	--	--	--	--
Markets	--	--	--	--	--	--	--	--	--
Stalls	--	--	--	--	--	--	--	--	--
Abattoirs	--	--	--	--	--	--	--	--	--
Airports	--	--	--	--	--	--	--	--	--
Taxi Ranks/Bus Terminals	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Sport and Recreation Facilities	1,036	1,635	1,847	2,522	2,522	2,522	2,500	2,582	2,671
Indoor Facilities	--	--	--	--	--	--	--	--	--
Outdoor Facilities	1,036	1,635	1,847	2,522	2,522	2,522	2,500	2,582	2,671
Capital Spares	--	--	--	--	--	--	--	--	--
Heritage assets	--	--	--	--	--	--	--	--	--
Monuments	--	--	--	--	--	--	--	--	--
Historic Buildings	--	--	--	--	--	--	--	--	--
Works of Art	--	--	--	--	--	--	--	--	--
Conservation Areas	--	--	--	--	--	--	--	--	--
Other Heritage	--	--	--	--	--	--	--	--	--
Investment properties	--	--	--	--	--	--	--	--	--
Revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Non-revenue Generating	--	--	--	--	--	--	--	--	--
Improved Property	--	--	--	--	--	--	--	--	--
Unimproved Property	--	--	--	--	--	--	--	--	--
Other assets	91	30	--	348	174	174	250	258	267
Operational Buildings	91	30	--	348	174	174	250	258	267
Municipal Offices	91	30	--	348	174	174	250	258	267
Pay/Enquiry Points	--	--	--	--	--	--	--	--	--
Building Plan Offices	--	--	--	--	--	--	--	--	--
Workshops	--	--	--	--	--	--	--	--	--
Yards	--	--	--	--	--	--	--	--	--
Stores	--	--	--	--	--	--	--	--	--
Laboratories	--	--	--	--	--	--	--	--	--
Training Centres	--	--	--	--	--	--	--	--	--
Manufacturing Plant	--	--	--	--	--	--	--	--	--
Depots	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Housing	--	--	--	--	--	--	--	--	--
Staff Housing	--	--	--	--	--	--	--	--	--
Social Housing	--	--	--	--	--	--	--	--	--
Capital Spares	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Biological or Cultivated Assets	--	--	--	--	--	--	--	--	--
Intangible Assets	--	--	--	--	--	--	--	--	--
Servitudes	--	--	--	--	--	--	--	--	--
Licences and Rights	--	--	--	--	--	--	--	--	--
Water Rights	--	--	--	--	--	--	--	--	--
Effluent Licenses	--	--	--	--	--	--	--	--	--
Solid Waste Licenses	--	--	--	--	--	--	--	--	--
Computer Software and Applications	--	--	--	--	--	--	--	--	--
Load Settlement Software Applications	--	--	--	--	--	--	--	--	--
Unspecified	--	--	--	--	--	--	--	--	--
Computer Equipment	--	--	--	--	--	--	--	--	--
Computer Equipment	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--
Furniture and Office Equipment	--	--	--	--	--	--	--	--	--
Machinery and Equipment	3,970	5,289	8,094	10,438	9,916	9,916	8,713	7,952	7,794
Machinery and Equipment	3,970	5,289	8,094	10,438	9,916	9,916	8,713	7,952	7,794
Transport Assets	--	--	--	--	--	--	--	--	--
Transport Assets	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Land	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Zoo's, Marine and Non-biological Animals	--	--	--	--	--	--	--	--	--
Living resources	--	--	--	--	--	--	--	--	--
Mature	--	--	--	--	--	--	--	--	--
Policing and Protection	--	--	--	--	--	--	--	--	--

Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	18,677	21,486	28,312	35,473	35,797	35,797	36,583	33,664	36,291
R&M as a % of PPE & Investment Property		3.4%	3.8%	4.5%	5.1%	4.6%	4.6%	4.9%	4.4%	4.7%
R&M as % Operating Expenditure		5.5%	5.4%	6.0%	7.3%	7.1%	7.1%	11.6%	6.7%	7.5%

References

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

0120 RM
0130 RM
0140 RM
0150 RM
RM
0170 RM
0180 RM
0190 RM
RM
0210 RM
0220 RM
0230 RM
0240 RM
0250 RM
0260 RM
0270 RM
0280 RM
0290 RM
RM
0310 RM
0320 RM
0330 RM
0340 RM
0350 RM
0360 RM
0370 RM
0380 RM
0390 RM
0400 RM
RM
0420 RM
0430 RM
0440 RM
0450 RM
0460 RM
0470 RM
RM
0490 RM
0500 RM
0510 RM
0520 RM
0530 RM
0540 RM
0550 RM
RM
0570 RM
0580 RM
0590 RM
0600 RM
0610 RM
0620 RM
0630 RM
0640 RM
0650 RM
RM
0670 RM
0680 RM
0690 RM
0700 RM
0710 RM
RM
0730 RM
0740 RM
0750 RM
0760 RM
RM
RM
RM
0790 RM
0800 RM
0810 RM
0820 RM
0830 RM
0840 RM

0850	RM
0860	RM
0870	RM
0880	RM
0890	RM
0900	RM
0910	RM
0920	RM
0930	RM
0940	RM
0950	RM
0960	RM
0970	RM
0980	RM
0990	RM
1000	RM
	RM
1020	RM
1030	RM
1040	RM
	RM
	RM
1060	RM
1070	RM
1080	RM
1090	RM
1100	RM
	RM
	RM
1130	RM
1140	RM
	RM
1160	RM
1170	RM
	RM
	RM
1200	RM
1210	RM
1220	RM
1230	RM
1240	RM
1250	RM
1260	RM
1270	RM
1280	RM
1290	RM
1300	RM
	RM
1320	RM
1330	RM
1340	RM
	RM
1360	RM
	RM
1380	RM
	RM
1400	RM
1410	RM
1420	RM
1430	RM
1440	RM
1450	RM
	RM
1470	RM
	RM
	RM
1490	RM
	RM
1510	RM
	RM
1530	RM
	RM
1550	RM
	RM
1570	RM

KZN291 Mandeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
Depreciation by Asset Class/Sub-class	1	19,924	19,315	21,794	22,201	22,201	22,201	23,895	24,684	25,474
Infrastructure										
Roads Infrastructure		16,398	15,674	17,622	18,048	18,048	18,048	19,289	19,926	20,563
Roads		16,398	15,674	17,622	18,048	18,048	18,048	19,289	19,926	20,563
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,487	2,543	3,063	3,048	3,048	3,048	3,362	3,473	3,584
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,039	1,097	1,109	1,105	1,105	1,105	1,244	1,285	1,326
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		1,039	1,097	1,109	1,105	1,105	1,105	1,244	1,285	1,326
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		3,592	4,080	4,361	3,667	3,667	3,667	3,588	3,707	3,825
Community Facilities		3,592	4,080	4,361	3,667	3,667	3,667	3,588	3,707	3,825
Halls		3,592	4,080	4,361	3,667	3,667	3,667	3,588	3,707	3,825
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-

Museums	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	889	926	1,718	817	817	817	1,204	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	889	926	1,718	817	817	817	1,204	-	-
Staff Housing	889	926	1,718	817	817	817	1,204	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	75	83	82	79	79	79	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-
Licences and Rights	75	83	82	79	79	79	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	75	83	82	79	79	79	-	-	-
Lead Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	807	674	835	770	770	770	992	1,025	1,058
Computer Equipment	807	674	835	770	770	770	992	1,025	1,058
Furniture and Office Equipment	696	473	577	530	530	530	821	848	875
Furniture and Office Equipment	696	473	577	530	530	530	821	848	875
Machinery and Equipment	1,287	1,729	2,158	2,160	2,160	2,160	2,129	2,199	2,270
Machinery and Equipment	1,287	1,729	2,158	2,160	2,160	2,160	2,129	2,199	2,270
Transport Assets	2,792	4,210	6,321	6,015	6,015	6,015	6,012	6,210	6,409
Transport Assets	2,792	4,210	6,321	6,015	6,015	6,015	6,012	6,210	6,409
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	30,063	31,489	37,846	36,240	36,240	36,240	38,641	38,672	39,910

References

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

0120	DP
0130	DP
0140	DP
0150	DP
	DP
0170	DP
0180	DP
0190	DP
	DP
0210	DP
0220	DP
0230	DP
0240	DP
0250	DP
0260	DP
0270	DP
0280	DP
0290	DP
	DP
0310	DP
0320	DP
0330	DP
0340	DP
0350	DP
0360	DP
0370	DP
0380	DP
0390	DP
0400	DP
	DP
0420	DP
0430	DP
0440	DP
0450	DP
0460	DP
0470	DP
	DP
0490	DP
0500	DP
0510	DP
0520	DP
0530	DP
0540	DP
0550	DP
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0570	DP
0580	DP
0590	DP
0600	DP
0610	DP
0620	DP
0630	DP
0640	DP
0650	DP
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0960	DP
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1420	DP
1430	DP
1440	DP
1450	DP
	DP
1470	DP
	DP
1490	DP
	DP
1510	DP
	DP
1530	DP
	DP
1550	DP
	DP
1570	DP

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

Description	Ref	2022/23	2023/24	2024/25	Current Year 2025/26			2026/27 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
R thousand	1									
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		30,314	95,290	38,444	49,686	38,288	38,288	12,065	6,804	7,022
Roads Infrastructure		21,457	81,081	38,444	46,560	36,723	36,723	4,522	90	93
Roads		17,453	75,442	38,354	44,908	36,462	36,462	3,565	90	93
Road Structures		3,854	3,854	-	-	-	-	-	-	-
Road Furniture		150	1,785	90	1,652	261	261	957	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	5,128	-	-	-	-	-	-	-
Drainage Collection		-	5,128	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8,858	9,080	-	3,126	1,565	1,565	7,544	6,715	6,930
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		8,858	9,080	-	2,174	870	870	783	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	952	696	696	6,761	6,715	6,930
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		63,548	69,015	-	6,318	5,377	5,377	1,739	-	-
Community Facilities		6,168	12,369	-	2,609	2,000	2,000	1,739	-	-
Halls		5,874	12,075	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		294	294	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	2,609	2,000	2,000	1,739	-	-
Abattoirs		-	-	-	-	-	-	-	-	-

Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	57,380	56,646	-	3,709	3,377	3,377	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	57,380	56,646	-	3,709	3,377	3,377	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	1,086	12,354	4,385	33,153	28,640	28,640	42,095	42,218	43,569	
Operational Buildings	1,086	12,354	4,385	33,153	28,640	28,640	42,095	42,218	43,569	
Municipal Offices	-	-	946	29,130	22,988	22,988	40,870	42,218	43,569	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	1,086	12,354	3,439	2,632	5,652	5,652	1,226	-	-	
Yards	-	-	-	1,391	0	0	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	439	1,436	-	-	-	435	-	-	
Computer Equipment	-	439	1,436	-	-	-	435	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets	1	94,948	177,097	44,265	89,157	72,305	72,305	56,334	49,023	50,591
Upgrading of Existing Assets as % of total capex		24.0%	33.0%	35.1%	68.3%	57.0%	57.0%	48.1%	73.4%	73.4%
Upgrading of Existing Assets as % of deprecn"		315.8%	562.4%	117.0%	246.0%	199.5%	199.5%	145.8%	126.8%	126.8%
References										
1. Total Capital Expenditure on upgrading of existing assets (SA34e) plus Total Capital Expenditure on new assets (SA34a) plus Total Capital Expenditure on renewal of existing assets (SA34b) must reconcile to total capital expenditure										

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

Vote Description	Ref	2026/27 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and council		44,783	42,218	43,569				
Vote 2 - Finance and administration		3,652	-	-				
Vote 3 - Internal audit		-	-	-				
Vote 4 - Community and social services		1,316	180	185				
Vote 5 - Sport and Recreation		26,808	10,737	11,081				
Vote 6 - Public safety		-	-	-				
Vote 7 - Housing		-	-	-				
Vote 8 - Planning and Development		7,009	-	-				
Vote 9 - Road transport		24,034	6,948	7,171				
Vote 10 - Energy sources		7,891	6,715	6,930				
Vote 11 - Waste Management		1,609	-	-				
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>								
Total Capital Expenditure		117,102	66,798	68,936	-	-	-	-
Future operational costs by vote	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>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity								
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management								
Agency services								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		117,102	66,798	68,936	-	-	-	-

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)

