

Municipal annual budgets and MTREF & supporting tables

mSCOA Version 7.1



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national treasury

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National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel:

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E-Mail:

Budget for MTREF starting:

Budget Year: 2027/28

Does this municipality have Entities?

If YES: Identify type of report:

LGDB Export

Name Votes & Sub-Votes

Printing Instructions

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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

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City / Town	Mandeni
Postal Code	
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Fax number	032-456-2504

C. POLITICAL LEADERSHIP

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Title	Mr	Title	Ms.
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D. MANAGEMENT LEADERSHIP			
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Title	Ms.	Title	Ms.
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Title	Mrs	Title	
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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	72,620	75,217	77,624
Service charges	61,440	73,544	77,826	97,399	105,421	105,421	70,281	119,495	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	251,336	252,722	269,139
Other own revenue	46,342	21,787	16,156	12,353	12,846	12,846	5,554	11,808	12,181	12,571
Total Revenue (excluding capital transfers and contributions)	401,560	422,381	430,797	454,622	463,028	463,028	382,097	475,259	483,258	507,025
Employee costs	116,754	133,709	156,631	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	29,987	31,406	37,764	36,240	36,240	36,240	26,888	38,641	38,672	39,910
Interest, Dividends and Rent on Land	325	3,135	3,399	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	80,681	82,301	84,526
Transfers and subsidies	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Other expenditure	127,029	156,144	184,884	191,685	199,880	199,880	118,861	193,389	162,981	176,260
Total Expenditure	338,084	395,659	464,929	487,944	504,021	504,021	314,415	504,851	482,068	505,141
Surplus/(Deficit)	63,476	26,722	(34,132)	(33,322)	(40,993)	(40,993)	67,682	(29,592)	1,190	1,884
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	108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Capital expenditure & funds sources										
Capital expenditure	93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Transfers recognised - capital	12,628	51,789	-	40,058	51,806	51,806	25,171	48,599	22,424	23,141
Borrowing	0	-	-	-	-	-	-	-	-	-
Internally generated funds	80,703	87,873	-	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Total sources of capital funds	93,331	139,662	-	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Financial position										
Total current assets	354,670	335,264	256,896	178,561	217,562	217,562	320,487	183,762	303,034	313,687
Total non current assets	602,748	713,576	793,896	805,344	883,806	883,806	825,826	961,787	935,677	966,580
Total current liabilities	73,605	94,673	94,613	88,340	114,184	114,184	89,038	70,415	132,060	136,278
Total non current liabilities	17,730	25,770	27,647	25,770	27,321	27,321	22,198	-	-	-
Community wealth/Equity	2,764,382	3,558,057	920,785	869,795	959,863	959,863	1,004,568	1,075,114	1,106,651	1,143,989
Cash flows										
Net cash from (used) operating	153,874	114,895	68,211	62,299	70,457	70,457	(380,293)	51,805	113,837	113,639
Net cash from (used) investing	(107,331)	(160,611)	(145,120)	(144,685)	(140,261)	(140,261)	-	(134,805)	(74,338)	(76,717)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667
Cash backing/surplus reconciliation										
Cash and investments available	254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667
Application of cash and investments	99,900	112,918	118,661	(1,024)	37,967	37,967	125,243	5,283	34,846	31,619
Balance - surplus (shortfall)	154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048
Asset management										
Asset register summary (WDV)	778,050	669,291	747,620	805,344	883,806	883,806	-	747,961	760,848	773,579
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	-	74,311	53,725	55,445
Repairs and Maintenance	18,677	21,486	28,312	35,473	35,797	35,797	-	36,947	33,664	36,291
Free services										
Cost of Free Basic Services provided	216	371	389	450	-	450	-	570	630	661
Revenue cost of free services provided	15	15	15	15	15	(970)	-	15	(1,073)	(15,760)
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	34
Sanitation/sewerage:	0	0	0	0	0	0	-	-	-	(14,671)
Energy:	9,133	9,240	11,310	12,526	12,526	12,526	-	13,842	14,534	(15,703)
Refuse:	9	9	9	9	9	9	-	9	9	9

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	307,342	323,464	343,049
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	299,099	314,949	334,262
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		10,732	4,710	6,994	6,128	5,933	5,933	8,619	3,387	3,496
Community and social services		5,497	4,710	5,270	5,719	5,611	5,611	6,001	700	723
Sport and recreation		5,234	-	1,707	-	-	-	-	-	-
Public safety		-	-	17	408	321	321	2,619	2,687	2,773
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		46,274	63,161	51,516	52,717	66,707	66,707	61,077	52,269	53,853
Planning and development		44,726	42,536	47,129	48,740	50,219	50,219	46,493	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	123,154	126,257	130,270
Energy sources		56,878	72,748	66,249	83,081	91,103	91,103	100,347	103,377	106,685
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		13,458	13,720	14,482	16,543	19,145	19,145	22,807	22,880	23,585
Other	4	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	446,946	477,794	478,373	500,638	522,556	522,556	500,191	505,377	530,668
Expenditure - Functional										
Governance and administration		170,455	188,147	219,970	212,727	220,480	220,480	214,473	188,324	201,149
Executive and council		54,325	62,011	66,501	79,879	74,794	74,794	70,417	60,657	67,763
Finance and administration		116,130	126,137	153,469	132,847	145,686	145,686	144,057	127,667	133,386
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		34,639	46,599	57,060	51,805	56,250	56,250	54,000	54,299	56,207
Community and social services		26,279	33,291	41,974	36,398	40,484	40,484	41,328	41,805	43,149
Sport and recreation		8,335	12,862	13,472	13,045	13,608	13,608	10,639	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	95,211	97,158	99,952
Planning and development		19,166	18,934	23,562	26,477	25,445	25,445	25,745	25,988	26,407
Road transport		43,242	46,605	55,834	60,311	62,637	62,637	64,887	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	109,579	115,546	121,071
Energy sources		60,265	77,057	72,643	75,903	82,005	82,005	88,362	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	17,855	24,090	26,689
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	473,894	455,978	479,051
Surplus/(Deficit) for the year		104,494	85,445	28,295	40,784	44,625	44,625	26,297	49,399	51,617

References

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

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

Functional Classification Description	Ref	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	307,342	323,464	343,049
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	299,099	314,949	334,262
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-
Asset Management		-	-	-	-	-	-	-	-	-
Finance		302,154	296,219	319,104	333,397	330,895	330,895	298,276	314,099	333,384
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	8,619	3,387	3,496
Community and social services		5,497	4,710	5,270	5,719	5,611	5,611	6,001	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	5,409	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	2,619	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		-	-	-	-	-	-	2,532	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		-	-	-	-	-	-	-	-	-

	46,274	63,161	51,516	52,717	66,707	66,707	61,077	52,269	53,853
Economic and environmental services									
Planning and development	44,726	42,536	47,129	48,740	50,219	50,219	46,493	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	244	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	123,154	126,257	130,270
Energy sources	56,878	72,748	66,249	83,081	91,103	91,103	100,347	103,377	106,685
Electricity	56,878	72,748	66,249	83,081	91,103	91,103	100,347	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	22,807	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	22,807	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	500,191	505,377	530,668

Expenditure - Functional

	170,455	188,147	219,970	212,727	220,480	220,480	214,473	188,324	201,149
Municipal governance and administration									
Executive and council	54,325	62,011	66,501	79,879	74,794	74,794	70,417	60,657	67,763
Mayor and Council	31,774	38,482	39,540	51,490	46,294	46,294	41,293	36,128	39,517
Municipal Manager, Town Secretary and Chief Executive	22,551	23,528	26,961	28,390	28,500	28,500	29,124	24,530	28,247
Finance and administration	116,130	126,137	153,469	132,847	145,686	145,686	144,057	127,667	133,386
Administrative and Corporate Support	13,109	16,714	18,673	17,477	16,203	16,203	17,022	14,792	16,944
Asset Management	16,777	22,126	24,956	22,124	26,588	26,588	26,458	24,841	25,358
Finance	51,533	41,089	53,238	47,834	47,878	47,878	47,184	45,444	46,894
Fleet Management	16,880	21,577	26,576	23,083	25,037	25,037	24,303	21,662	21,969
Human Resources	5,360	7,002	6,647	8,186	8,098	8,098	7,871	7,303	7,540
Information Technology	10,610	16,498	21,354	12,709	20,492	20,492	19,711	13,311	14,355
Legal Services	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media Co-	-	-	-	-	-	-	-	-	-
Property Services	1,862	1,131	2,025	1,121	1,121	1,121	1,508	314	324
Risk Management	-	-	-	313	269	269	-	-	-
Security Services	-	-	-	-	-	-	-	-	-
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	54,000	54,299	56,207
Community and social services	26,279	33,291	41,974	36,398	40,484	40,484	41,328	41,805	43,149
Aged Care	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	349	441	463	461	461	461	720	493	509
Cemeteries, Funeral Parlours and Crematoriums	330	400	374	350	700	700	700	517	533
Child Care Facilities	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	15,952	20,457	30,744	28,377	31,296	31,296	32,001	33,224	34,288
Consumer Protection	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-
Disaster Management	4,201	4,310	1,520	980	985	985	750	465	480
Education	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-
Libraries and Archives	5,422	7,643	8,795	6,164	6,969	6,969	7,047	6,993	7,222
Literacy Programmes	26	40	76	67	73	73	110	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	10,639	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	4,193	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	2,750	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	55	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	-	-	-	-	-	-	-	-	-

	65,567	69,233	83,973	92,410	93,620	93,620	95,211	97,158	99,952
Economic and environmental services									
Planning and development	19,166	18,934	23,562	26,477	25,445	25,445	25,745	25,988	26,407
Billboards	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	1,144	1,843	588	448	375	375	558	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	9,381	9,172	9,053
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	64,887	66,408	68,630
Public Transport	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	8,827	9,231	12,633	14,514	14,514	14,514	14,406	15,076	15,559
Roads	34,416	37,374	43,201	45,797	48,123	48,123	50,482	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	109,579	115,546	121,071
Energy sources	60,265	77,057	72,643	75,903	82,005	82,005	88,362	87,983	90,798
Electricity	60,265	77,057	72,643	75,903	82,005	82,005	88,362	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	17,855	24,090	26,689
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	17,781	24,014	26,610
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	473,894	455,978	479,051
Surplus/(Deficit) for the year	104,494	85,445	28,295	40,784	44,625	44,625	26,297	49,399	51,617

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

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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	330,055	341,039	360,352
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		5,497	4,710	5,287	6,128	5,933	5,933	6,088	790	815
Vote 5 - Sport and Recreation		5,234	-	1,707	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	2,532	2,597	2,681
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		44,726	42,536	47,129	48,740	50,219	50,219	46,493	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	100,347	103,377	106,685
Vote 11 - Waste Management		13,458	13,720	14,482	16,543	19,145	19,145	22,807	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	531,148	531,467	556,758
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and council		54,325	62,011	66,501	79,879	74,794	74,794	70,417	60,657	67,763
Vote 2 - Finance and administration		116,130	126,137	153,469	132,534	145,417	145,417	175,013	153,757	159,476
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	41,863	41,995	43,352
Vote 5 - Sport and Recreation		8,335	12,862	13,472	13,045	13,608	13,608	10,639	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	26,375	26,640	27,080
Vote 9 - Road transport		45,730	49,148	58,897	63,359	65,685	65,685	68,249	69,881	72,215
Vote 10 - Energy sources		60,265	77,057	72,643	75,903	82,005	82,005	88,362	87,983	90,798
Vote 11 - Waste Management		9,039	8,770	13,078	23,440	21,997	21,997	17,855	24,090	26,689
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	504,851	482,068	505,141
Surplus/(Deficit) for the year	2	104,494	85,445	28,295	40,784	44,625	44,625	26,297	49,399	51,617

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
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	330,055	341,039	360,352
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	329,232	340,189	359,474
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	6,088	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	5,409	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		-	-	-	-	-	-	2,532	2,597	2,681
6.1 - Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	2,532	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	46,493	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	244	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
R thousand										
8.10 - Billboards		-	-	-	-	-	-	-	-	-

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										
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	100,347	103,377	106,685
10.1 - Electricity		56,878	72,748	66,249	83,081	91,103	91,103	100,347	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	22,807	22,880	23,585
11.1 - Solid Waste Removal		13,458	13,720	14,482	16,543	19,145	19,145	22,807	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	531,148	531,467	556,758

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	70,417	60,657	67,763
1.1 - Mayor and Council		31,774	38,482	39,540	51,490	46,294	46,294	41,293	36,128	39,517
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		22,551	23,528	26,961	28,390	28,500	28,500	29,124	24,530	28,247
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	175,013	153,757	159,476
2.1 - Administrative and Corporate Support		13,109	16,714	18,673	17,477	16,203	16,203	17,022	14,792	16,944
2.2 - Asset Management		16,777	22,126	24,956	22,124	26,588	26,588	26,458	24,841	25,358
2.3 - Finance		51,533	41,089	53,238	47,834	47,878	47,878	78,140	71,534	72,984
2.4 - Fleet Management		16,880	21,577	26,576	23,083	25,037	25,037	24,303	21,662	21,969
2.5 - Human Resources		5,360	7,002	6,647	8,186	8,098	8,098	7,871	7,303	7,540
2.6 - Information Technology		10,610	16,498	21,354	12,709	20,492	20,492	19,711	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	41,863	41,995	43,352
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		330	400	374	350	700	700	700	517	533
4.3 - Community Halls and Facilities		15,952	20,457	30,744	28,377	31,296	31,296	32,001	33,224	34,288
4.4 - Libraries and Archives		5,422	7,643	8,795	6,164	6,969	6,969	7,047	6,993	7,222
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		26	40	76	67	73	73	110	114	117
4.7 - Disaster Management		4,201	4,310	1,520	980	985	985	750	465	480
4.8 - Animal Care and Diseases		349	441	463	461	461	461	720	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	10,639	11,341	11,856
5.1 - Community Parks (including Nurseries)		4,687	6,889	6,778	7,011	6,508	6,508	4,193	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	2,750	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	26,375	26,640	27,080
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)		1,144	1,843	588	448	375	375	558	410	423
8.2 - Economic Development/Planning		5,286	5,900	10,642	9,343	10,080	10,080	9,381	9,172	9,053
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
R thousand										
8.9 - Tourism		-	-	292	522	531	531	630	651	672
8.10 - Billboards		-	-	-	-	-	-	-	-	-

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
Vote 9 - Road transport		45,730	49,148	58,897	63,359	65,685	65,685	68,249	69,881	72,215
9.1 - Roads		34,416	37,374	43,201	45,797	48,123	48,123	50,482	51,332	53,072
9.2 - Road and Traffic Regulation		8,827	9,231	12,633	14,514	14,514	14,514	14,406	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	88,362	87,983	90,798
10.1 - Electricity		60,265	77,057	72,643	75,903	82,005	82,005	88,362	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	17,855	24,090	26,689
11.1 - Solid Waste Removal		9,039	8,756	13,028	23,313	21,870	21,870	17,781	24,014	26,610
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	504,851	482,068	505,141
Surplus/(Deficit) for the year	2	104,494	85,445	28,295	40,784	44,625	44,625	26,297	49,399	51,617

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	100,420	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	19,075	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	-	-	-	-	-	-	1,032	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	539	557	575
Non-Exchange Revenue											
Property rates	2	50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,620	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	251,336	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	475,259	483,258	507,025
Expenditure											
Employee related costs	2	116,754	133,709	156,631	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	3,257	2,322	1,988
Debt impairment	2,3	(1,919)	6,048	24,403	32,077	30,077	30,077	16,039	29,925	31,084	31,244
Depreciation, amortisation and impairment	2	29,987	31,406	37,764	36,240	36,240	36,240	26,888	38,641	38,672	39,910
Interest, Dividends and Rent on Land	2	325	3,135	3,399	3,050	3,050	3,050	-	600	620	640
Contracted services	2	62,194	84,659	81,246	89,650	87,841	87,841	53,618	86,462	76,967	80,912
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	60,093	68,839	62,722	74,726	74,726	49,192	69,139	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		338,084	395,659	464,929	487,944	504,021	504,021	314,415	504,851	482,068	505,141
Surplus/(Deficit)		63,476	26,722	(34,132)	(33,322)	(40,993)	(40,993)	67,682	(29,592)	1,190	1,884
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		108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	108,862	81,815	13,536	12,694	18,535	18,535	94,056	26,297	49,399	51,617

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Debt impairment includes Impairment and Reversal of Impairment Losses
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method (Includes Joint Ventures)
8. All materials consumed including water consumed and materials used in operations.

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	9,583	4,971	34,543	17,886	17,886	(15,672)	31,719	24,503	25,287
	Exchange Revenue / Service charges - Electricity Total		Non-Cash Total	8,725	9,583	4,971	34,543	17,886	17,886	(15,672)	31,719	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	67,046	69,856	93,807	74,472	74,472	45,079	77,776	87,447	90,214
	Exchange Revenue / Service charges - Waste Management Total		Non-Cash Total	29,509	67,046	69,856	93,807	74,472	74,472	45,079	77,776	87,447	90,214
0700	Exchange Revenue / Sale of Goods and Rendering of Services	Cash	Cash sales of goods and rendering of services Proceeds sale of PPE	514,585 -	- -	- -	- -	- -	- -	- -	- -	- -	- -
	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	-	-	-	-	-	-	-	-	-	-

			Land	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Living resources	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Other assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Exchange Revenue / Gains on disposal of Assets Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2700		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		Non-Cash	Discontinued operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Revenue / Discontinued Operations Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3100		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		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		Non-Cash	Creditor accrual - bulk purchases electricity accrued through payables from exchange transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Non-Cash Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Expenditure / Bulk purchases - electricity Total	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3400		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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

			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				-	-	-	-	-	-	-	-	-	-

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											
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	12,470	30,000	23,540	23,540	17,185	42,699	42,218	43,569
Vote 2 - Finance and administration		54,368	14,562	14,806	4,549	8,239	8,239	1,494	3,652	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		21,438	772	4,026	17,738	17,690	17,690	4,659	3,403	180	185
Vote 5 - Sport and Recreation		(4,264)	5,512	7,487	8,836	10,940	10,940	3,846	28,228	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	7,313	7,522	5,208	5,208	3,301	7,009	-	-
Vote 9 - Road transport		4,857	89,974	75,324	55,386	57,709	57,709	27,853	27,509	9,284	9,581
Vote 10 - Energy sources		5,903	2,154	2,389	4,869	2,087	2,087	-	3,544	2,223	2,294
Vote 11 - Waste Management		-	5,734	1,560	1,626	1,267	1,267	397	1,178	-	-
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	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Total Capital Expenditure - Vote		93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Capital Expenditure - Functional											
Governance and administration		54,368	16,494	27,275	34,549	31,778	31,778	18,678	46,351	42,218	43,569
Executive and council		-	1,932	12,470	30,000	23,540	23,540	17,185	42,699	42,218	43,569
Finance and administration		54,368	14,562	14,806	4,549	8,239	8,239	1,494	3,652	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-
Community and public safety		17,174	6,284	12,330	26,644	28,699	28,699	8,707	31,631	10,917	11,266
Community and social services		21,438	772	4,026	8,664	8,616	8,616	4,659	3,099	180	185
Sport and recreation		(4,264)	5,512	7,487	8,836	10,940	10,940	3,846	28,228	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	82,638	62,038	62,478	62,478	31,154	33,648	9,284	9,581
Planning and development		11,028	19,023	7,313	7,522	5,208	5,208	3,301	7,009	-	-
Road transport		4,857	89,974	75,324	54,517	57,270	57,270	27,853	26,639	9,284	9,581
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		5,903	7,888	3,949	7,365	3,793	3,793	397	5,591	2,223	2,294
Energy sources		5,903	2,154	2,389	4,869	2,087	2,087	-	3,544	2,223	2,294
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	870	440	440	-	870	-	-
Waste management		-	5,734	1,560	1,626	1,267	1,267	397	1,178	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Funded by:											
National Government		12,628	51,072	-	39,884	50,763	50,763	25,089	46,569	22,424	23,141
Provincial Government		-	717	-	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	-	40,058	51,806	51,806	25,171	48,599	22,424	23,141
Borrowing	6	0	-	-	-	-	-	-	-	-	-
Internally generated funds		80,703	87,873	-	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Total Capital Funding	7	93,331	139,662	-	130,596	126,749	126,749	58,936	117,222	64,642	66,711

- 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	12,470	30,000	23,540	23,540	17,185	42,699	42,218	43,569
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer	-	209	2,532	870	552	552	246	3,913	-	-
1.3 - [Name of sub-vote]	-	1,723	9,937	29,130	22,988	22,988	16,939	38,786	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	14,806	4,549	8,239	8,239	1,494	3,652	-	-
2.1 - Administrative and Corporate Support	-	2,863	160	522	552	552	271	435	-	-
2.2 - Asset Management	21,490	(3,993)	-	-	-	-	-	-	-	-
2.3 - Finance	-	3,275	8,244	-	1,391	1,391	-	1,252	-	-
2.4 - Fleet Management	770	11,268	4,322	2,632	5,652	5,652	37	1,226	-	-
2.5 - Human Resources	-	-	-	-	-	-	-	-	-	-
2.6 - Information Technology	-	1,149	2,051	1,396	643	643	1,186	739	-	-
2.7 - Property Services	32,108	-	-	-	-	-	-	-	-	-
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	4,026	17,738	17,690	17,690	4,659	3,403	180	185
4.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities	21,575	56	3,065	8,445	8,442	8,442	4,576	2,712	180	185
4.4 - Libraries and Archives	(137)	717	961	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	7,487	8,836	10,940	10,940	3,846	28,228	10,737	11,081
5.1 - Community Parks (including Nurseries)	-	1,387	532	104	84	84	84	74	-	-
5.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities	-	311	-	983	678	678	279	130	-	-
5.4 - Sports Grounds and Stadiums	(4,870)	3,468	6,842	5,575	9,747	9,747	3,272	27,486	10,737	11,081
5.5 - Beaches and Jetties	606	346	113	2,174	431	431	212	537	-	-
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	7,313	7,522	5,208	5,208	3,301	7,009	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	847	4,348	1,774	1,774	937	3,478	-	-
8.2 - Economic Development/Planning	1,207	3,256	3,040	2,609	2,870	2,870	1,842	3,530	-	-
8.3 - Project Management Unit	9,821	15,767	3,207	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	75,324	55,386	57,709	57,709	27,853	27,509	9,284	9,581
9.1 - Roads	4,857	89,974	75,324	54,517	57,270	57,270	27,853	26,639	9,284	9,581
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	2,389	4,869	2,087	2,087	-	3,544	2,223	2,294
10.1 - Electricity	621	1,931	2,126	4,869	2,087	2,087	-	3,544	2,223	2,294
10.2 - Street Lighting and Signal Systems	5,283	223	263	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	-	5,734	1,560	1,626	1,267	1,267	397	1,178	-	-
11.1 - Solid Waste Removal	-	5,734	1,560	1,626	1,267	1,267	397	1,178	-	-
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	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Total Capital Expenditure	93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711

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	41,247	167,845	169,698
Short term Investments	2	-	-	-	-	-	-	-	-	-	-
Trade and other receivables from exchange transactions	3	53,837	22,958	20,004	45,228	32,149	32,149	67,412	41,312	43,829	45,200
Receivables from non-exchange transactions	3	(2,268)	52,833	58,673	44,829	45,510	45,510	8,082	35,484	37,820	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	43,188	46,184	48,020
VAT Receivable	6	5,511	7,677	4,428	36,894	35,364	35,364	2,435	22,531	7,356	8,594
Other current assets	7	225	225	225	-	-	-	225	-	-	-
Total current assets		354,670	335,264	256,896	178,561	217,562	217,562	320,487	183,762	303,034	313,687
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	915,591	887,956	917,332
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	961,787	935,677	966,580
TOTAL ASSETS		957,417	1,048,840	1,050,793	983,905	1,101,368	1,101,368	1,146,313	1,145,549	1,238,711	1,280,267
LIABILITIES											
Current liabilities											
Bank overdraft	17	-	-	-	-	-	-	-	-	-	-
Financial liabilities	18	-	-	-	-	-	-	9,105	-	-	-
Consumer deposits	19	216	185	179	162	179	179	179	179	185	191
Trade and other payables from exchange transactions	20	41,816	70,348	74,121	46,847	66,114	66,114	24,446	43,413	92,983	95,967
Trade and other payables from non-exchange transactions	21	25,789	9,028	5,292	4,084	14,216	14,216	39,565	2,370	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	16,357	17,186	17,736
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		73,605	94,673	94,613	88,340	114,184	114,184	89,038	70,415	132,060	136,278
Non current liabilities											
Financial liabilities	25	-	-	-	-	-	-	-	-	-	-
Provision	26	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables	27	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities	28	17,730	25,770	27,647	25,770	27,321	27,321	22,198	-	-	-
Total non current liabilities		17,730	25,770	27,647	25,770	27,321	27,321	22,198	-	-	-
TOTAL LIABILITIES		91,335	120,442	122,260	114,110	141,505	141,505	111,236	70,415	132,060	136,278
NET ASSETS		866,082	928,397	928,533	869,795	959,863	959,863	1,035,077	1,075,133	1,106,651	1,143,989
COMMUNITY WEALTH/EQUITY											
Accumulated surplus/(deficit)	29	2,561,709	3,355,385	718,113	867,662	957,633	957,633	801,895	1,072,884	1,104,348	1,141,612
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	2,764,382	3,558,057	920,785	869,795	959,863	959,863	1,004,568	1,075,114	1,106,651	1,143,989

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
R thousands											
Agricultural	Opening balance - Agricultural	-	-	-	-	-	-	-	-	-	-
	Acquisitions - Agricultural	-	-	-	-	-	-	-	-	-	-
	Adjustments - Agricultural	-	-	-	-	-	-	-	-	-	-
	Issues - Agricultural	-	-	-	-	-	-	-	-	-	-
	Write Off - Agricultural	-	-	-	-	-	-	-	-	-	-
	Correction of Prior period errors - Agricultural	-	-	-	-	-	-	-	-	-	-
Agricultural Total		-	-	-	-	-	-	-	-	-	-
Consumables Standard Rated	Opening balance - Consumables Standard Rated	-	-	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)	(281)	(375)	(390)
	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	1,070	1,080	1,139
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)	(2,976)	(2,129)	(1,786)
	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	1,661	3,313	3,753
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	43,188	46,184	48,020

KZN291 Mandeni - Table A7 Budgeted Cash Flows

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
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		48,916	25,547	37,575	49,972	49,993	49,993	68,596	50,834	52,652	54,337
Service charges		70,197	70,197	83,605	98,454	106,665	106,665	(100,755)	120,915	126,071	130,105
Other revenue		17,565	44,765	15,198	26,748	27,243	27,243	50,029	37,544	38,547	39,781
Transfers and Subsidies - Operational	1	221,748	240,489	251,822	254,956	255,448	255,448	(113,263)	251,336	252,722	269,139
Transfers and Subsidies - Capital	1	41,511	56,571	47,149	46,017	67,017	67,017	46,743	43,889	48,209	49,733
Interest		22,648	30,208	23,433	25,232	25,232	25,232	2,705	23,376	23,024	21,450
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(265,388)	(349,747)	(387,170)	(436,031)	(455,741)	(455,741)	(334,349)	(473,489)	(424,704)	(448,135)
Finance charges		(3,323)	(3,135)	(3,399)	(3,050)	(3,050)	(3,050)	-	(600)	(620)	(640)
Transfers and Subsidies	1	-	-	-	-	(2,350)	(2,350)	-	(2,000)	(2,066)	(2,132)
NET CASH FROM/(USED) OPERATING ACTIVITIES		153,874	114,895	68,211	62,299	70,457	70,457	(380,293)	51,805	113,837	113,639
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(107,331)	(160,611)	(145,120)	(144,685)	(140,261)	(140,261)	-	(134,805)	(74,338)	(76,717)
Retention (Capital)		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) INVESTING ACTIVITIES		(107,331)	(160,611)	(145,120)	(144,685)	(140,261)	(140,261)	-	(134,805)	(74,338)	(76,717)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		46,543	(45,717)	(76,909)	(82,386)	(69,804)	(69,804)	(380,293)	(83,000)	39,498	36,922
Cash/cash equivalents at the year begin:	2	207,982	254,525	208,808	92,208	131,927	131,927	231,899	124,247	41,247	80,745
Cash/cash equivalents at the year end:	2	254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667

References

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

Total receipts		422,585	467,776	458,781	501,380	531,598	531,598	(45,944)	527,894	541,226	564,546
Total payments		(376,042)	(513,493)	(535,690)	(583,766)	(601,402)	(601,402)	(334,349)	(610,894)	(501,728)	(527,624)
		46,543	(45,717)	(76,909)	(82,386)	(69,804)	(69,804)	(380,293)	(83,000)	39,498	36,922
Borrowings & investments & c.deposits		-	-	-	-	-	-	-	-	-	-
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
		46,543	(45,717)	(76,909)	(82,386)	(69,804)	(69,804)	(380,293)	(83,000)	39,498	36,922
		-	-	-	-	-	-	-	-	-	-

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

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
Cash and investments available											
Cash/cash equivalents at the year end	1	254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667
Other current investments > 90 days		-	-	-	-	-	-	-	-	-	-
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667
Application of cash and investments											
Unspent conditional transfers		25,789	9,028	5,292	2,058	12,058	12,058	37,560	58	12,458	12,853
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(3,542)	2,862	5,409	(23,160)	(17,219)	(17,219)	9,804	(14,728)	12,168	11,551
Other working capital requirements	3	23,791	46,640	52,763	17,945	40,898	40,898	22,681	17,723	7,917	4,837
Other provisions		2,921	3,446	4,257	-	-	-	4,257	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	50,941	50,941	50,941	2,133	2,230	2,230	50,941	2,230	2,304	2,377
Total Application of cash and investments:		99,900	112,918	118,661	(1,024)	37,967	37,967	125,243	5,283	34,846	31,619
Surplus(shortfall) - Excluding Non-Current Creditor		154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048
Creditors transferred to Debt Relief - Non-Current p		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors		154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048

References

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

Other working capital requirements

Debtors	18,025	23,708	21,554	30,928	27,374	27,374	3,770	28,001	87,191	93,319
Creditors due	41,816	70,348	74,317	48,873	68,272	68,272	26,451	45,724	95,108	98,156
Total	(23,791)	(46,640)	(52,763)	(17,945)	(40,898)	(40,898)	(22,681)	(17,723)	(7,917)	(4,837)

Debtors collection assumptions

Balance outstanding - debtors	51,569	75,791	78,676	90,057	77,659	77,659	75,494	76,797	81,649	87,375
Estimate of debtors collection rate	35.0%	31.3%	27.4%	34.3%	35.2%	35.2%	5.0%	36.5%	106.8%	106.8%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-
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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 replacement	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
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

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	42,911	10,917	11,266
<i>Roads Infrastructure</i>		7,661	7,886	7,996	4,913	4,043	4,043	3,478	-	-
<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	1,178	-	-
<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	4,917	-	-
Community Facilities		11,048	23,398	4,665	9,053	9,647	9,647	5,225	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	31,411	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	22,813	9,194	9,488
<i>Roads Infrastructure</i>		66,178	74,697	23,929	3,913	16,943	16,943	19,335	9,194	9,488
<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	19,335	9,194	9,488
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	51,497	44,531	45,956
<i>Roads Infrastructure</i>		21,457	81,081	38,444	46,560	36,723	36,723	4,696	90	93
<i>Storm water Infrastructure</i>		-	5,128	-	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		8,858	9,080	-	3,126	1,565	1,565	3,196	2,223	2,294
<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		30,314	95,290	38,444	49,686	38,288	38,288	7,891	2,313	2,387
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	1,420	-	-
Community Assets		63,548	69,015	-	6,318	5,377	5,377	3,159	-	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		1,086	12,354	4,385	33,153	28,640	28,640	40,012	42,218	43,569
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,086	12,354	4,385	33,153	28,640	28,640	40,012	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	117,222	64,642	66,711
<i>Roads Infrastructure</i>		95,295	163,665	70,369	55,386	57,709	57,709	27,509	9,284	9,581
<i>Storm water Infrastructure</i>		-	5,538	4,436	-	-	-	-	-	-
<i>Electrical Infrastructure</i>		31,790	33,944	2,305	4,522	2,000	2,000	3,196	2,223	2,294
<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	1,178	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	174	0	0	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		127,086	204,647	78,810	61,707	60,976	60,976	32,144	11,507	11,875
Community Facilities		70,611	89,162	5,512	16,010	13,420	13,420	10,442	180	185
Sport and Recreation Facilities		61,124	63,857	6,842	7,016	10,856	10,856	27,607	10,737	11,081
Community Assets		131,735	153,019	12,354	23,026	24,276	24,276	38,049	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	41,264	42,218	43,569
Housing		-	-	-	-	-	-	-	-	-
Other Assets		1,086	14,077	15,225	33,588	30,466	30,466	41,264	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	117,222	64,642	66,711

ASSET REGISTER SUMMARY - PPE (WDV)	5	778,050	669,291	747,620	805,344	883,806	883,806	747,961	760,848	773,579
<i>Roads Infrastructure</i>		111,303	108,872	107,836	340,589	465,459	465,459	388,461	401,280	414,121
<i>Storm water Infrastructure</i>		379,265	238,085	287,336	40,587	(3,048)	(3,048)	(6,410)	(6,622)	(6,834)
<i>Electrical Infrastructure</i>		25,082	26,139	27,335	18,045	895	895	2,847	1,863	1,922
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	140	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	1,590	3,150	3,760	1,267	1,267	2,445	1,309	1,350
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-
Infrastructure		515,650	374,686	425,797	402,981	464,573	464,573	387,342	397,830	410,560
Community Assets		85,473	92,433	98,548	113,116	119,157	119,157	93,922	96,172	96,172
Heritage Assets		-	-	-	-	-	-	-	-	-
Investment properties		40,529	157	-	41,913	44,152	44,152	44,152	45,609	45,609
Other Assets		25,662	68,574	78,672	100,831	106,930	106,930	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	43,597	53,509	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 (W	5	778,050	669,291	747,620	805,344	883,806	883,806	747,961	760,848	773,579
EXPENDITURE OTHER ITEMS		48,739	52,975	66,158	71,712	72,036	72,036	75,588	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	36,947	33,664	36,291
<i>Roads Infrastructure</i>		7,600	6,397	8,864	8,426	9,500	9,500	11,096	10,933	11,263
<i>Storm water Infrastructure</i>		627	1,017	1,246	3,913	3,865	3,865	3,913	4,101	4,377
<i>Electrical Infrastructure</i>		1,196	2,518	2,651	3,148	2,322	2,322	3,035	3,135	3,235
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		3,059	3,421	4,343	5,565	5,915	5,915	5,877	3,499	5,438
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		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	24,964	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	9,113	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	75,588	72,336	76,201
Renewal and upgrading of Existing Assets as % of t		81.2%	76.3%	58.5%	75.0%	71.8%	71.8%	63.4%	83.1%	83.1%
Renewal and upgrading of Existing Assets as % of c		1069.8%	1298.6%	195.1%	270.3%	251.2%	251.2%	192.3%	138.9%	138.9%
R&M as a % of PPE & Investment Property		2.4%	3.2%	3.8%	4.4%	4.1%	4.1%	5.0%	4.4%	4.7%
Renewal and upgrading and R&M as a % of PPE and		43.8%	64.5%	13.7%	16.6%	14.4%	14.4%	14.9%	11.5%	11.9%

References

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

KZN291 Mandeni - Table A10 Basic service delivery measurement

Description	Ref	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	12,825
Piped water inside yard (but not in dwelling)		11,622	12,385	12,385	12,385	12,385	14,243	14,243	14,243	14,243
Using public tap (at least min.service level)	2	18,636	19,791	19,791	19,791	19,791	22,760	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	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	99,656
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	32,300
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	1,600
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	33,900
Total number of households	5	81,518	86,657	86,657	86,657	86,657	99,656	99,656	99,656	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	10,693
Chemical toilet		16,174	17,177	17,177	17,177	17,177	18,895	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	3,350
Other toilet provisions (> min.service level)		40,255	42,751	42,751	42,751	42,751	47,026	47,026	47,026	(986,109)
<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	(953,171)
Bucket toilet		472	300	300	300	300	150	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	(14,671,305)
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		472	300	300	300	300	150	-	-	(14,671,305)
Total number of households	5	68,923	72,994	72,994	72,994	72,994	80,114	79,964	79,964	(15,624,476)
Energy:										
Electricity (at least min.service level)		116	156	146	107	107	107	107	108	108
Electricity - prepaid (min.service level)		963	963	1,018	1,056	1,056	1,056	1,056	1,056	1,056
<i>Minimum Service Level and Above sub-total</i>		1,079	1,119	1,164	1,163	1,163	1,163	1,163	1,164	1,164
Electricity (< min.service level)		116	156	146	107	107	107	107	108	108
Electricity - prepaid (< min. service level)		9,132,467	9,240,279	11,309,363	12,526,388	12,526,388	12,526,388	13,841,659	14,533,742	16,059,785
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		9,132,583	9,240,435	11,309,509	12,526,495	12,526,495	12,526,495	13,841,766	14,533,850	(15,703,346)
Total number of households	5	9,133,662	9,241,554	11,310,673	12,527,658	12,527,658	12,527,658	13,842,929	14,535,014	(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	4,601	4,695	4,695	4,695	4,695	4,695	4,695
Using communal refuse dump		4,601	4,601	4,601	4,695	4,695	4,695	4,695	4,695	4,695
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		9,202	9,202	9,202	9,390	9,390	9,390	9,390	9,390	9,390
Total number of households	5	9,202	9,202	9,202	9,390	9,390	9,390	9,390	9,390	9,390
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		59	59	59	59	59	59	59	59	59
Refuse (removed at least once a week)		2,012	2,012	2,012	2,241	-	2,241	2,590	2,590	2,590
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)		11	11	11	11	-	11	11	11	11
Refuse (removed once a week for indigent households)		205	360	378	439	-	439	559	619	650
Cost of Free Basic Services provided - Informal Formal Settlements										
Total cost of FBS provided	8	216	371	389	450	-	450	570	630	661
Highest level of free service provided per household										
Property rates (R value threshold)		185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000	185,000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		50	50	50	50	50	50	50	50	50
Refuse (average litres per week)		196	196	196	196	196	196	196	196	196
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		15	15	15	15	15	15	15	15	15
impermissible 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)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	(985)	-	(1,088)	(1,088)
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		15	15	15	15	15	(970)	15	(1,073)	(15,760)

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 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
R thousand										
REVENUE ITEMS:										
Exchange revenue										
Service charges - Electricity										
Appliance Maintenance	6	-	-	-	-	-	-	-	-	-
Availability Charges		1,071	1,154	1,283	1,865	1,865	1,865	982	2,060	2,123
Connection/Reconnection		-	-	-	-	-	-	156	188	194
Electricity Distribution Revenue for Services		-	-	-	-	-	-	-	-	-
Electricity Sales		48,793	60,010	63,470	80,822	88,844	88,844	59,185	98,172	101,137
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	90,708	60,323	100,420	103,454
<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	90,708	60,323	100,420	103,454
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	15,311	15,311	15,311	9,363	19,735	19,810
Skip		-	-	-	-	-	-	-	-	-
Waste Bins		342	721	993	387	387	387	595	428	415
Total refuse removal revenue		11,577	12,380	13,073	15,698	15,698	15,698	9,958	20,163	20,238
<i>Less Revenue Foregone (in excess of one removal a week to indigent households)</i>		-	-	-	(965)	(965)	(965)	-	(1,088)	(1,213)
<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	14,713	9,958	19,075	19,024
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	73	106	75	80
Building Plan Clause Levy		-	-	-	-	-	-	-	-	-
Buyers Card		-	-	-	-	-	-	-	-	-
Camping Fees		-	-	-	-	-	-	-	-	-
Cemetery and Burial		0	-	-	-	-	-	-	-	-
Cleaning and Removal		-	-	-	-	-	-	-	-	-
Clearance Certificates		20	17	30	54	54	54	22	56	60
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	135	139
Escort Fees	406	415	412	164	121	121	34	87	90	93
Exempted Parking	-	-	-	-	-	-	-	-	-	-
Fire Services	-	-	17	408	321	321	15	87	90	93
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	78	80
Removal of Restrictions	-	-	-	-	-	-	-	-	-	-
Sale of Carbon Credits	-	-	-	-	-	-	-	-	-	-
Sale of Goods	403	488	165	408	408	408	349	823	850	878
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	124	128
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	1,502	1,551
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	1,549	1,599
Limpopo	-	-	-	-	-	-	-	-	-	-
Mpumalanga	-	-	-	-	-	-	-	-	-	-
Northern Cape	-	-	-	-	-	-	-	-	-	-
Northwest	-	-	-	-	-	-	-	-	-	-
Western Cape	-	-	-	-	-	-	-	-	-	-
Total Provincial	-	-	-	-	-	-	-	1,500	1,549	1,599
Total Agency Services	-	-	-	-	-	-	-	1,500	1,549	1,599
Interest - Deemed Interest										
Interest earned from Receivables										
Affiliates/Related Parties/Associated Companies	-	-	-	-	-	-	-	-	-	-
Electricity	104	48	78	186	186	186	77	86	89	91
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	1,684	1,738
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	1,772	1,829
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	20,660	21,321
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	20,660	21,321
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	287	297
Total Market Related	212	120	250	317	317	317	162	278	287	297
Non-market Related										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	92	-	-	-	-	-	-	-	-
Property Plant and Equipment	36	83	344	438	438	438	239	365	377	389
Total Non-market Related	36	175	344	438	438	438	239	365	377	389
Total Rental from Fixed Assets	248	294	593	755	755	755	401	643	665	686
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emissions	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-

Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	-	-	-	-	-	-	-	-	-
Road and Transport	-	-	-	-	-	-	1,032	1,048	1,082	
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	22	-	-	-	-	-	-	-	-	-
Total Licences or Permits	22	-	-	-	-	-	1,032	1,048	1,082	
Special Rating Levies										
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	-	-	-	-	-	-	-	-	-	-
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Special Rating Levies	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue	6,815	10,561	1,304	-	-	-	-	-	-	-
Development Charges										
Operational Revenue										
Administrative Handling Fees	-	-	-	-	-	-	-	-	-	-
Arbor City Awards Competition	-	-	-	-	-	-	-	-	-	-
Bad Debts Recovered	-	-	-	-	-	-	-	-	-	-
Bontle Ke Botho Cleaning and Greening Award	-	-	-	-	-	-	-	-	-	-
Breakages and Losses Recovered	-	-	-	-	-	-	-	-	-	-
Bursary Repayment	-	-	-	-	-	-	-	-	-	-
Collection Charges	95	136	113	209	209	209	12	28	29	30
Commission	978	88	175	782	782	782	63	250	258	267
Discounts and Early Settlements	-	-	-	-	-	-	-	-	-	-
Incidental Cash Surpluses	-	-	-	-	-	-	-	-	-	-
Inspection Fees	-	-	-	-	-	-	-	-	-	-
Insurance Refund	322	-	216	-	144	144	160	-	-	-
Merchandising, Jobbing and Contracts	-	-	-	-	-	-	-	-	-	-
Recovery Maintenance	-	-	428	-	-	-	-	-	-	-
Registration Fees	-	-	-	-	-	-	-	-	-	-
Request for Information	-	-	-	-	-	-	-	-	-	-
Sale of Property	393	230	-	261	261	261	-	261	269	278
Skills Development Levy Refund	760	1,054	423	-	479	479	479	-	-	-
Staff and Councillors Recoveries	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue	2,548	1,507	1,355	1,252	1,875	1,875	714	539	557	575
Non-Exchange revenue										
Property Rates										
Agricultural Properties	8,267	-	-	1,036	1,036	1,036	1	1,071	1,110	1,145
Business and Commercial Properties	95	44,593	47,543	11,256	11,256	11,256	40,382	14,639	15,157	15,642
Industrial Properties	19,306	-	-	14,736	14,736	14,736	-	18,237	18,885	19,489
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	846	21,750	28,206	335	335	335	-	347	359	371
Public Service Infrastructure Properties	10,311	-	-	21,547	21,547	21,547	-	22,279	23,081	23,820
Public Service Purposes Properties	-	-	-	13,986	13,986	13,986	-	15,961	16,531	17,060
Residential Properties	(29)	(34,079)	(39,305)	(0)	(0)	(0)	(33,479)	(2,000)	(2,066)	(2,132)
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	11,864	26,057	27,498	2,016	2,016	2,016	39,615	2,085	2,160	2,229
Total Property Rates	50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,620	75,217	77,624
<i>Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)</i>	-	-	-	-	-	-	-	-	-	-
Net Property Rates	50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,620	75,217	77,624
Surcharges and Taxes										
Surcharges	-	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-	-
Total Surcharges and Taxes	-	-	-	-	-	-	-	-	-	-
Fines, Penalties and Forfeits										
Fines	1,002	1,584	1,078	1,367	1,367	1,367	113	1,071	1,107	1,142
Forfeits	-	-	2,491	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-	-	-	-
Total Fines, Penalties and Forfeits	1,002	1,584	3,569	1,367	1,367	1,367	113	1,071	1,107	1,142
Licences or Permits										
Angling/Fishing	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission	-	-	-	-	-	-	-	-	-	-
Boat	-	-	-	-	-	-	-	-	-	-
Dog	-	-	-	-	-	-	-	-	-	-
Fauna and Flora	-	-	-	-	-	-	-	-	-	-
Filming Fees	-	-	-	-	-	-	-	-	-	-
Game	-	-	-	-	-	-	-	-	-	-
Health Certificates	-	-	-	-	-	-	-	-	-	-
Hiking Trails	-	-	-	-	-	-	-	-	-	-
Hoarding (Collecting/Storing)	-	-	-	-	-	-	-	-	-	-
Market Porters	-	52	145	91	91	91	58	-	-	-
Road and Transport	525	933	824	907	907	907	391	-	-	-
Threatened and Protected Species	-	-	-	-	-	-	-	-	-	-
Trading	-	-	-	-	-	-	-	-	-	-
Total Licences or Permits	525	985	969	998	998	998	449	-	-	-
Transfer and subsidies - Operational										
Allocations In-kind										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations										
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Governments	6,106	6,603	5,670	6,025	6,025	6,025	4,405	5,711	4,287	4,387
National Revenue Fund	212,818	230,823	243,588	244,198	244,198	244,198	244,198	240,637	248,435	264,752
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Government	4,183	4,541	3,752	4,733	4,625	4,625	2,845	4,988	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Monetary Allocations	223,107	241,981	253,010	254,956	254,848	254,848	251,447	251,336	252,722	269,139

Total Transfer and subsidies - Operational	223,107	241,981	253,010	254,956	254,848	254,848	251,447	251,336	252,722	269,139
Interest Receivables										
Property Rates	2,628	3,460	3,570	4,453	4,453	4,453	2,063	3,853	3,980	4,108
Service Charges										
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges										
Total Interest Receivables	2,628	3,460	3,570	4,453	4,453	4,453	2,063	3,853	3,980	4,108
Fuel Levy (RSC Replacement Grant)										
Operational Revenue - Service Charges										
Electricity - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Waste Water Management - Availability Charges	-	-	-	-	-	-	-	-	-	-
Water - Availability Charges	-	-	-	-	-	-	-	-	-	-
Total Operational Revenue - Service Charges										
Gains on Disposal of Fixed and Intangible Assets										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Total Disposal of Fixed and Intangible Assets										
Other Gains										
Debt waived	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets										
Inventory										
Fair value assessment - Water stock	-	-	-	-	-	-	-	-	-	-
Increase to net-realisable Value	-	-	-	-	-	-	-	-	-	-
Total Inventory										
Fair Value Adjustment										
Actuarial Assessments										
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	(320)	92	-	-	-	-	-	-	-
Medical	-	-	-	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments		(320)	92	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	30,181	1,541	2,239	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	30,181	1,221	2,331	-	-	-	-	-	-	-
Foreign Exchange										
Contributions to Provisions for landfill sites										
Total Other Gains	30,181	1,221	2,331	-	-	-	-	-	-	-
Discontinued Operations										
Total Revenue	401,560	422,381	430,797	454,622	463,028	463,028	382,097	475,259	483,258	507,025
EXPENDITURE ITEMS:										
Employee related costs										
Salaries and Allowances										
Basic Salary	79,165	87,283	105,258	111,070	107,230	107,230	75,077	110,231	114,597	118,264
Bonuses	583	380	570	399	399	399	-	415	432	446
Allowance										
Accommodation, Travel and Incidental	-	-	-	-	-	-	-	-	-	-
Cellular and Telephone	712	889	1,100	1,113	1,118	1,118	739	1,164	1,211	1,249
Housing Benefits	561	430	510	697	699	699	342	727	756	781
Non-pensionable	-	346	480	483	483	483	320	504	524	541
Travel or Motor Vehicle	5,318	5,466	5,715	7,069	7,079	7,079	3,813	6,671	6,891	7,112
Voluntary Work	-	-	-	-	-	-	-	-	-	-
Total Allowance	6,591	7,131	7,805	9,362	9,380	9,380	5,214	9,066	9,382	9,682
Service Related Benefits										
Acting	-	-	-	-	-	-	-	-	-	-
Bonus	6,078	6,601	8,019	5,711	6,031	6,031	5,342	6,574	6,840	7,059
Danger Allowance	-	-	-	-	-	-	-	-	-	-
Entertainment	-	-	-	-	-	-	-	-	-	-
Fire Brigade	-	-	-	-	-	-	-	-	-	-
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Leave Pay	2,636	3,462	3,327	2,798	3,386	3,386	727	3,559	3,703	3,821
Lifeguard/Duty Squads	-	-	-	-	-	-	-	-	-	-
Long Service Award	962	355	439	1,498	1,498	1,498	358	1,558	1,621	1,673
Overtime	2,388	3,361	4,129	3,191	3,982	3,982	2,557	3,449	3,433	3,543
Scarcity	-	-	-	-	-	-	-	-	-	-
Standby Allowance	768	908	2,097	970	1,890	1,890	1,862	1,966	2,046	2,111
Tools Allowance	-	-	-	-	-	-	-	-	-	-
Uniform-Special-Protective Clothing	-	-	-	-	-	-	-	-	-	-
Leave gratuity	-	-	-	-	-	-	-	-	-	-
Long Term Service Award	-	-	-	-	-	-	-	-	-	-
Total Service Related Benefits	12,832	14,687	18,010	14,169	16,788	16,788	10,846	17,106	17,643	18,208
Total Salaries and Allowances	99,171	109,481	131,643	135,001	133,797	133,797	91,136	136,818	142,054	146,600
Social Contributions										
Bargaining Council	61	76	91	83	84	84	66	87	90	93
Group Life Insurance	-	-	-	335	335	335	-	349	363	374
Medical	5,426	6,495	8,016	7,423	8,174	8,174	5,757	8,507	8,847	9,130
Pension	11,824	13,022	15,151	16,058	16,507	16,507	10,516	17,138	17,826	18,396
Unemployment Insurance	479	545	636	767	771	771	452	804	798	824
Total Social Contributions	17,790	20,138	23,893	24,667	25,871	25,871	16,792	26,884	27,924	28,817
Post-retirement Benefit										
Medical	(208)	4,090	4,494	3,923	3,923	3,923	-	4,199	3,400	3,500
Other Benefits	-	-	-	-	-	-	-	-	-	-
Pension	-	-	-	4,310	4,310	4,310	-	3,898	3,723	3,842
Total Post-retirement Benefit	(208)	4,090	4,494	8,233	8,233	8,233	-	8,097	7,123	7,342
Sub-Total	116,754	133,709	160,030	167,901	167,901	167,901	107,928	171,799	177,101	182,760
Less: Employees costs capitalised to PPE										
Total Employee Related Cost	116,754	133,709	156,631	167,901	167,901	167,901	107,928	171,799	177,101	182,760
Remuneration of Councillors										
Allowances and Service Related Benefits										
Basic Salary	12,098	12,770	13,079	14,319	14,319	14,319	8,717	14,906	15,398	15,890
Cell phone Allowance	1,502	1,491	1,493	1,754	1,754	1,754	999	1,886	1,886	1,947
Housing Allowance	182	167	126	269	269	269	84	280	289	298
In-kind Benefits	-	-	-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance	-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	543	528	452	702	702	702	316	730	754	779
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	17,043	10,116	17,742	18,327	18,914
Social Contributions										
Medial Aid Benefits	-	-	-	-	-	-	-	-	-	-
Pension Fund Contributions	-	-	-	-	-	-	-	-	-	-
Total Social Contributions										
Total Remuneration of Councillors	14,325	14,955	15,151	17,043	17,043	17,043	10,116	17,742	18,327	18,914
Bulk Purchases - Electricity										
ESKOM	45,293	52,475	58,515	66,107	72,107	72,107	46,778	77,424	79,979	82,538

Independent Power Producers										
Green Electricity										
Green Charges	-	-	-	-	-	-	-	-	-	-
Green Rights and Certificates	-	-	-	-	-	-	-	-	-	-
Total Green Electricity	-	-	-	-	-	-	-	-	-	-
Renewable, Cogen, etc	-	-	-	-	-	-	-	-	-	-
Total Independent Power Producers	-	-	-	-	-	-	-	-	-	-
Self Generation	-	-	-	-	-	-	-	-	-	-
Capitalisation Electricity Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Total Bulk Purchases - Electricity	45,293	52,475	58,515	66,107	72,107	72,107	46,778	77,424	79,979	82,538
Inventory Consumed										
Agricultural	-	-	-	-	-	-	-	-	-	-
Consumables	1,110	610	1,009	751	461	461	232	281	344	358
Finished Goods	-	-	-	-	-	-	-	-	-	-
Housing Stock	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Materials and Supplies	3,261	3,225	5,126	5,167	4,989	4,989	1,413	2,976	1,978	1,630
Water	-	-	-	-	-	-	-	-	-	-
Sub-total	4,371	3,835	6,135	5,918	5,450	5,450	1,645	3,257	2,322	1,988
Less: Capitalisation of inventory consumed	-	-	-	-	-	-	-	-	-	-
Total Inventory Consumed	4,371	3,835	6,135	5,918	5,450	5,450	1,645	3,257	2,322	1,988
Debt Impairment										
Trade and Other Receivables from Exchange Transactions										
Electricity	-	-	-	(2,304)	(2,304)	(2,304)	-	(2,834)	(5,504)	(5,681)
Shared Services	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	6,291	6,291	6,291	-	1,803	10,499	10,835
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Receivables from Exchange Transactions	-	-	-	3,987	3,987	3,987	-	(1,032)	4,994	5,154
Other Receivables from Non-exchange Revenue										
Property Rates										
Property Rates General	-	-	-	-	-	-	-	-	-	-
Agricultural Properties	-	-	-	-	-	-	-	-	-	-
Business and Commercial Properties	-	-	-	-	-	-	-	-	-	-
Industrial Properties	-	-	-	-	-	-	-	-	-	-
Mining Properties	-	-	-	-	-	-	-	-	-	-
Public Benefit Organisations	-	-	-	-	-	-	-	-	-	-
Public Service Infrastructure Properties	-	-	-	-	-	-	-	-	-	-
Public Service Purposes Properties	-	-	-	-	-	-	-	-	-	-
Residential Properties	(1,919)	6,048	24,403	28,090	26,090	26,090	16,039	30,957	26,090	26,090
Residential Sectional Title Garages	-	-	-	-	-	-	-	-	-	-
Sport Clubs and Fields	-	-	-	-	-	-	-	-	-	-
Vacant Land	-	-	-	-	-	-	-	-	-	-
Total Property Rates	(1,919)	6,048	24,403	28,090	26,090	26,090	16,039	30,957	26,090	26,090
Service Charges										
Service Charges General	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Service Charges	-	-	-	-	-	-	-	-	-	-
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Total Other Receivables from Non-exchange Revenue	(1,919)	6,048	24,403	28,090	26,090	26,090	16,039	30,957	26,090	26,090
Total Debt Impairment	(1,919)	6,048	24,403	32,077	30,077	30,077	16,039	29,925	31,084	31,244
Depreciation, Amortisation and Impairment										
Amortisation										
Intangible Assets	75	83	82	79	79	79	-	-	-	-
Total Amortisation	75	83	82	79	79	79	-	-	-	-
Depreciation										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Assets	3,592	4,080	4,361	3,667	3,667	3,667	2,518	3,588	3,707	3,825
Computer Equipment	807	674	835	770	770	770	691	992	1,025	1,058
Electrical Infrastructure	1,039	1,097	1,109	1,105	1,105	1,105	787	1,244	1,285	1,326
Furniture and Office Equipment	696	473	577	530	530	530	520	821	848	875
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	1,287	1,729	2,158	2,160	2,160	2,160	1,597	2,129	2,199	2,270
Other Assets	889	926	1,718	817	817	817	1,328	1,204	-	-
Rail Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	16,398	15,674	17,622	18,048	18,048	18,048	12,619	19,289	19,926	20,563
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	2,487	2,543	3,063	3,048	3,048	3,048	2,088	3,362	3,473	3,584
Transport Assets	2,792	4,210	6,321	6,015	6,015	6,015	4,741	6,012	6,210	6,409
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Depreciation	29,987	31,406	37,764	36,160	36,160	36,160	26,888	38,641	38,672	39,910
Capital Impairment Losses and Reversals										
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Construction Work-in-progress	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-
Other Assets	-	-	-	-	-	-	-	-	-	-
Rails Infrastructure	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure	2,374	2,239	8,472	-	-	-	-	-	-	-
Sanitation Infrastructure	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure	-	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Assets	-	-	-	-	-	-	-	-	-	-
Total Property, Plant and Equipment	2,374	2,239	8,472	-	-	-	-	-	-	-
Total Capital Impairment Losses and Reversals	2,374	2,239	8,472	-	-	-	-	-	-	-
Total 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										
Dividends Paid	-	-	-	-	-	-	-	-	-	-
Interest Paid	325	137	0	3,050	3,050	3,050	-	600	620	640
Rent on Land	-	-	-	-	-	-	-	-	-	-

Total Interest, Dividends and Rent on Land	325	3,135	3,399	3,050	3,050	3,050	-	600	620	640
Contracted Services										
Consultants and Professional Services	7,408	6,954	6,499	5,999	5,391	5,391	2,940	5,122	3,476	3,591
Contractors	29,033	46,951	37,063	47,235	44,529	44,529	27,735	45,149	42,711	43,853
Outsourced Services	25,754	31,895	36,420	36,416	37,921	37,921	22,942	36,192	30,779	33,468
Total Contracted Services	62,194	84,599	81,246	89,650	87,841	87,841	53,618	86,462	76,967	80,912
Transfers and Subsidies										
Capital										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	-	-	-	-	-	-	-	-
Total Capital	-	-	-	-	-	-	-	-	-	-
Operational										
Allocations In-kind	-	-	-	-	-	-	-	-	-	-
Monetary Allocations	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Total Operational	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Total Transfers and Subsidies	-	-	2,450	-	2,350	2,350	2,200	2,000	2,066	2,132
Irrecoverable Debts Written Off										
Bad debt written off										
Exchange										
Electricity	15,022	3,750	2,832	6,637	6,637	6,637	-	7,263	7,503	7,743
Non Specific Accounts	1,919	638	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Exchange	16,941	4,388	2,832	6,637	6,637	6,637	-	7,263	7,503	7,743
Non-exchange										
Non Specific Accounts	-	-	-	-	-	-	-	-	-	-
Property Rates	-	-	7,863	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Total Non-exchange	-	-	7,863	-	-	-	-	-	-	-
Total Irrecoverable Debts Written Off	16,941	4,388	10,696	6,637	6,637	6,637	-	7,263	7,503	7,743
Operational Cost and Other Cost										
Operational Cost										
Achievements and Awards	1,291	2,061	1,309	2,869	3,287	3,287	1,028	1,737	1,100	1,161
Advertising, Publicity and Marketing	1,028	1,449	1,615	2,401	1,801	1,801	1,099	2,075	893	928
Assets less than the Capitalisation Threshold	-	-	-	-	-	-	-	-	-	-
Atmospheric Emission Licence	-	-	-	-	-	-	-	-	-	-
Bank Charges, Facility and Card Fees	449	426	344	391	428	428	215	430	444	459
Bargaining Council	-	-	-	-	-	-	-	-	-	-
Bond Issue Amortisation Costs	-	-	-	-	-	-	-	-	-	-
Brokers Fees	-	-	-	-	-	-	-	-	-	-
Bursaries (Employees)	518	866	1,058	1,452	1,552	1,552	843	800	826	853
Cash Discount	-	-	-	-	-	-	-	-	-	-
Cleaning Services	-	0	-	22	22	22	12	40	41	43
Commission	1,964	3,765	3,028	2,609	2,609	2,609	1,951	2,609	2,695	2,781
Communication	159	35	108	265	91	91	108	317	275	283
Contribution to Provisions	-	-	-	-	-	-	-	-	-	-
Copy Right Fees	-	-	-	-	-	-	-	-	-	-
Cost relating to the Sale of Houses	-	-	-	-	-	-	-	-	-	-
Counter and Delivery Services	-	-	-	4	4	4	-	10	10	11
Deeds	36	26	77	43	43	43	18	43	45	46
Drivers Licences and Permits	-	-	-	-	-	-	-	-	-	-
Dumping Fees (District Council)	-	-	-	-	-	-	-	-	-	-
Electricity Compliance Certificate	-	-	-	-	-	-	-	-	-	-
Entertainment	60	93	100	120	120	120	42	42	62	64
Entrance Fees	-	-	-	-	-	-	-	-	-	-
Environmental Levy	-	-	-	-	-	-	-	-	-	-
Eskom Connection Fees	-	-	-	-	-	-	-	-	-	-
External Audit Fees	2,361	2,849	3,524	3,217	3,567	3,567	3,410	3,567	87	3,710
External Computer Service	6,600	12,621	16,632	8,504	15,487	15,487	12,591	14,856	8,473	9,357
Fines and Penalties	-	-	-	-	-	-	-	-	-	-
Firearm Handling Fees	-	-	-	-	-	-	-	-	-	-
Freight Services	-	-	-	-	-	-	-	-	-	-
Full Time Union Representative	-	-	-	-	-	-	-	-	-	-
Hire Charges	1,632	3,049	3,261	3,480	4,141	4,141	3,130	2,965	2,492	2,584
Honoraria (Voluntarily Workers)	-	-	-	-	-	-	-	-	-	-
Indigent Relief	1,465	1,484	1,550	1,304	1,409	1,409	966	2,009	1,510	1,558
Insurance Underwriting	1,979	1,548	2,724	3,357	3,757	3,757	3,416	3,939	3,248	3,727
Capitalisation of Wet Fuel Costs (Credit Account)	-	-	-	-	-	-	-	-	-	-
Land Alienation Costs	-	-	-	-	-	-	-	-	-	-
Leaverships and Internships	-	-	-	-	-	-	-	-	-	-
Levies Paid - Water Resource Management Charges	-	-	-	-	-	-	-	-	-	-
Licences	424	685	1,127	1,303	1,203	1,203	719	1,117	1,328	1,370
Management Fee	-	-	-	-	-	-	-	-	-	-
Municipal Services	2,450	3,029	4,066	3,304	4,054	4,054	2,675	4,204	4,339	3,407
Office Decorations	-	-	-	-	-	-	-	-	-	-
Parking Fees	-	-	-	-	-	-	-	-	-	-
Permits	-	-	-	-	-	-	-	-	-	-
Personnel Agency Fees [Personnel Recruitment Costs]	-	-	-	-	-	-	-	-	-	-
Printing, Publications and Books	553	790	1,168	1,303	987	987	544	1,148	1,086	1,126
Professional Bodies, Membership and Subscription	1,369	1,417	1,630	1,707	1,702	1,702	1,696	1,937	129	140
Registration Fees	2,447	1,803	2,000	1,404	1,944	1,944	1,375	1,028	943	974
Remuneration to Section 79 Committee Members	-	-	-	-	-	-	-	-	-	-
Repayment of Forfeited Deposits	-	-	-	-	-	-	-	-	-	-
Resettlement Cost	-	-	-	-	-	-	-	-	-	-
Rewards Incentives	-	-	-	-	-	-	-	-	-	-
Road Worthy Test	1,099	1,560	1,546	1,739	1,639	1,639	1,362	1,108	-	-
Samples and Specimens	-	11	-	26	26	26	15	126	130	134
Search Fees	-	-	-	-	-	-	-	-	-	-
Seating Allowance for Traditional Leaders	2	6	9	35	35	35	9	10	-	-
Servitudes and Land Surveys	-	-	-	-	-	-	-	-	-	-
Signage	180	255	302	828	678	678	230	469	624	644
Skills Development Fund Levy	1,024	1,145	1,372	993	1,262	1,262	1,005	1,311	1,354	1,397
Small Differences Tolerances	-	-	-	-	-	-	-	-	-	-
Storage of Assets and Goods	-	-	-	-	-	-	-	-	-	-
Storage of Files (Archiving)	-	-	-	-	-	-	-	-	-	-
Supplier Development Programme	-	-	29	34	34	34	37	50	52	53
System Access and Information Fees	-	154	12	43	43	43	19	45	46	48
Taking over Contractual Obligations	-	-	-	-	-	-	-	-	-	-
Toll Gate Fees	-	-	-	-	-	-	-	-	-	-
Transport Provided as Part of Departmental Activities	-	-	-	-	-	-	-	-	-	-
Travel Agency and Visas	-	-	-	-	-	-	-	-	-	-
Travel and Subsistence	2,693	3,903	5,394	4,417	4,251	4,251	1,844	3,445	2,651	2,735
Uniform and Protective Clothing	1,374	2,486	3,291	3,665	3,665	3,665	206	3,172	489	2,189
Vehicle Tracking	191	250	166	570	170	170	115	217	235	242
Ward Committees	2,685	2,569	2,670	3,200	3,200	3,200	1,755	2,200	250	2,398
Warrantees and Guarantees	-	-	-	-	-	-	-	-	-	-
Wet Fuel	6,487	9,238	9,117	6,500	9,902	9,902	6,168	9,391	8,282	8,547
Witness Fees	-	-	-	-	-	-	-	-	-	-
Workmens Compensation Fund	511	1,905	992	870	870	870	-	1,007	898	927
Total Operational Cost	43,032	61,478	70,221	61,982	73,987	73,987	48,604	67,426	45,038	53,896
Operating Leases										
Biological Assets	-	-	-	-	-	-	-	-	-	-
Community Assets	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	870	898	927
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Infrastructure	-	-	-	-	-	-	-	-	-	-

Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Properties	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	326	888	879	739	739	739	588	843	871	899
Other Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	314	-	-	-	-	-	-	-	-	-
Zoo, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Total Operational Leases	640	888	879	739	739	739	588	1,713	1,770	1,826
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Statutory Payments other than Income Taxes	-	-	-	-	-	-	-	-	-	-
Total Operational Cost and Other Cost	43,672	60,093	68,839	62,722	74,726	74,726	49,192	69,139	46,807	55,722
Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Property, Plant and Equipment	6,080	501	965	600	600	600	-	600	620	640
Total Disposal of Fixed and Intangible Assets	6,080	501	965	600	600	600	-	600	620	640
Other Losses	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-
Decrease in net-realizable Value	61	558	1,264	-	-	-	12	-	-	-
Total Inventory	61	558	1,264	-	-	-	12	-	-	-
Water Losses	-	-	-	-	-	-	-	-	-	-
Apparent Losses	-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies	-	-	-	-	-	-	-	-	-	-
Unauthorized Consumption	-	-	-	-	-	-	-	-	-	-
Total Apparent Losses	-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors	-	-	-	-	-	-	-	-	-	-
Real Losses	-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs	-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer	-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains	-	-	-	-	-	-	-	-	-	-
Total Real Losses	-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses	-	-	-	-	-	-	-	-	-	-
Total Water Losses	-	-	-	-	-	-	-	-	-	-
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Actuarial Assessments	-	-	-	-	-	-	-	-	-	-
Leave Gratuity	-	-	-	-	-	-	-	-	-	-
Long Service Awards	-	-	-	-	-	-	-	-	-	-
Medical	-	(102)	(2,527)	-	-	-	-	-	-	-
Pension Funds	-	-	-	-	-	-	-	-	-	-
Total Actuarial Assessments	-	(102)	(2,527)	-	-	-	-	-	-	-
Biological Assets	-	-	-	-	-	-	-	-	-	-
Heritage Assets	-	-	-	-	-	-	-	-	-	-
Interest rate Swaps	-	-	-	-	-	-	-	-	-	-
Investment Property	-	-	-	-	-	-	-	-	-	-
Investments	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Total Fair Value Adjustment	-	(102)	(2,527)	-	-	-	-	-	-	-
Foreign Exchange	-	-	-	-	-	-	-	-	-	-
Discontinued Operations and Disposals of Non-current Assets	-	-	-	-	-	-	-	-	-	-
Contributions to Provisions for landfill sites	-	-	-	-	-	-	-	-	-	-
Total Other Losses	61	456	(1,264)	-	-	-	12	-	-	-
Total Expenditure	340,534	397,980	473,484	487,944	504,021	504,021	314,415	504,851	482,068	505,141
Surplus/(Deficit)	61,026	24,400	(42,686)	(33,322)	(40,993)	(40,993)	67,682	(29,592)	1,190	1,884
Transfers and subsidies - capital (monetary allocations)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
National Government	39,627	54,371	45,094	45,817	58,328	58,328	26,050	53,554	46,143	47,601
Non-Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	5,759	722	2,574	200	1,200	1,200	324	2,335	2,066	2,132
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total 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)	-	-	-	-	-	-	-	-	-	-
Departmental Agencies and Accounts	-	-	-	-	-	-	-	-	-	-
District Municipalities	-	-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations	-	-	-	-	-	-	-	-	-	-
Higher Educational Institutions	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-
Local Municipalities	-	-	-	-	-	-	-	-	-	-
National Government	-	-	-	-	-	-	-	-	-	-
Non Profit Institutions	-	-	-	-	-	-	-	-	-	-
Parent Municipality	-	-	-	-	-	-	-	-	-	-
Private Enterprises	-	-	-	-	-	-	-	-	-	-
Provincial Governments	-	-	-	-	-	-	-	-	-	-
Public Corporations	-	-	-	-	-	-	-	-	-	-
Total Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	106,413	79,494	4,982	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Income Tax	-	-	-	-	-	-	-	-	-	-
Continuing Operations	-	-	-	-	-	-	-	-	-	-
Discontinued Operations	-	-	-	-	-	-	-	-	-	-
Total Income Tax	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax	106,413	79,494	4,982	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Joint Venture	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	106,413	79,494	4,982	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidiary Transactions	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	106,413	79,494	4,982	12,694	18,535	18,535	94,056	26,297	49,399	51,617
Repairs and Maintenance by Expenditure Item	-	-	-	-	-	-	-	-	-	-
Employee related costs	-	-	-	-	-	-	-	7,389	6,733	7,258
Inventory Consumed (Project Maintenance)	-	-	36	-	-	-	-	1,478	1,347	1,452
Contracted Services	21,486	18,677	28,275	35,473	35,797	35,797	23,541	26,676	24,305	26,202
Operational Costs	-	-	-	-	-	-	-	1,404	1,279	1,379
Total Repairs and Maintenance Expenditure	21,486	18,677	28,312	35,473	35,797	35,797	23,541	36,947	33,664	36,291
check	2,809	(2,809)	-	-	-	-	-	-	-	-

References

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

4. Expenditure to meet any 'unfunded obligations'

5 This total must agree with the total on SA22, but excluding councillor

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

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

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

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

Description	Ref	Vote 1 - Executive and council	Vote 2 - Finance and administration	Vote 3 - Internal audit	Vote 4 - Community and social services	Vote 5 - Sport and Recreation	Vote 6 - Public safety	Vote 7 - Housing	Vote 8 - Planning and Development	Vote 9 - Road transport	Vote 10 - Energy sources	Vote 11 - Waste Management	Vote 12 - 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	-	100,233	-	-	-	-	-	100,420
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	19,075	-	-	-	-	19,075
Sale of Goods and Rendering of Services		-	1,041	-	162	-	-	-	251	-	-	-	-	-	-	-	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		-	-	-	-	-	-	-	-	1,032	-	-	-	-	-	-	1,032
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	250	-	-	-	-	-	261	-	28	-	-	-	-	-	539
Non-Exchange Revenue																	
Property rates		-	72,620	-	-	-	-	-	-	-	-	-	-	-	-	-	72,620
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	11	-	-	-	-	1,060	-	-	-	-	-	-	1,071
Licences or permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer and subsidies - Operational		8,243	234,394	-	4,988	-	-	-	2,187	1,524	-	-	-	-	-	-	251,336
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	330,055	-	5,753	-	2,532	-	2,939	2,584	100,347	22,807	-	-	-	-	475,259
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		(987)	(220)	-	(900)	-	(50)	-	(850)	(20)	(200)	(30)	-	-	-	-	(3,257)
Debt impairment		-	(30,957)	-	-	-	-	-	-	-	2,834	(1,803)	-	-	-	-	(29,925)
Depreciation, amortisation and impairment		-	(11,157)	-	(3,588)	-	-	-	-	(22,651)	(1,244)	-	-	-	-	-	(38,641)
Interest, Dividends and Rent on Land		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Contracted services		(14,534)	(32,808)	-	(1,742)	(5,320)	(535)	(204)	(3,119)	(18,887)	(2,913)	(6,301)	(100)	-	-	-	(66,462)
Transfers and subsidies		-	-	-	-	-	-	-	(2,000)	-	-	-	-	-	-	-	(2,000)
Irrecoverable debts written off		-	(4,429)	-	-	-	-	-	-	-	-	(2,834)	-	-	-	-	(7,263)
Operational costs		(18,335)	(40,014)	-	(2,305)	(385)	(710)	-	(1,291)	(605)	(5,280)	(107)	(107)	-	-	-	(69,139)
Disposal of Fixed and Intangible Assets		-	(600)	-	-	-	-	-	-	-	-	-	-	-	-	-	(600)
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		(70,417)	(175,013)	-	(41,863)	(10,639)	(1,295)	(204)	(26,375)	(68,249)	(88,362)	(17,855)	(4,579)	-	-	-	(504,851)
Surplus/(Deficit)		78,660	505,069	-	47,615	10,639	3,826	204	29,314	70,833	188,709	40,662	4,579	-	-	-	29,592
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		78,660	505,069	-	47,950	10,639	3,826	204	72,868	82,833	188,709	40,662	4,579	-	-	-	85,481

References

1. Departmental columns to be based on municipal organisation structure

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	213,826	174,829	180,423
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 trans										
Electricity	-	-	-	-	-	-	-	-	-	-
Property Rental Debtors	-	-	-	-	-	-	-	-	-	-
Service Charges	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Total Trade and other Receivables from Exchange										
Non-current Receivables from Non-exchange Tra										
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-exchang										
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	895,344	883,806	883,806	825,826	961,787	935,677	966,580
TOTAL ASSETS	957,417	1,048,840	1,050,793	983,905	1,101,368	1,101,368	1,146,313	1,145,549	1,238,711	1,280,267
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	-	-	-	-	-	-	9,105	-	-	-
Total Financial Liabilities							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	-	-	-	-	-	-	69	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-
Street Closure	-	-	-	-	-	-	-	-	-	-
Valuation Appeal	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Wayleave	-	-	-	-	-	-	-	-	-	-
Total Consumer Deposits	216	185	179	162	179	179	271	179	185	191
Trade and Other Payable Exchange Transactions										
Accrued Interest	-	-	-	-	-	-	-	-	-	-
Advance Payments	-	2	-	-	-	-	25	-	-	-
Affiliates, Related Parties and Associated Com	(1,082)	-	-	-	3,274	3,274	(1,770)	3,274	3,382	3,490
Agency Fees Payable	-	-	-	-	-	-	-	-	-	-
Auditor-General of South Africa	-	-	-	-	-	-	-	-	-	-
Bonus	-	3,446	4,257	2,615	4,257	4,257	-	4,257	4,397	4,538
Compensation Commission (COID)	-	-	-	-	-	-	-	-	-	-
Control, Clearing and Interface Accounts	13,862	1,710	3,274	(4,332)	(4,310)	(4,310)	19,198	(12,406)	11,964	12,345
Deferred Revenue	-	-	-	-	-	-	-	-	-	-
Dividends Declared	-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchase	-	-	-	1,000	1,000	1,000	-	(21,321)	1,033	1,066
Fair Value Adjustment	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent-subsidary Transactions	-	-	-	-	-	-	-	-	-	-
Leave Accrual	-	14,762	17,814	11,200	17,814	17,814	-	17,814	18,402	18,991
Long Service Award	3,963	-	-	0	0	0	5,449	0	0	0
Municipal Debt Relief	-	-	-	-	-	-	-	-	-	-
Overtime	-	-	-	-	-	-	-	-	-	-
Payables and Accruals	20,469	26,128	27,321	25,923	32,461	32,461	200	40,178	41,813	43,151
PAYE Deductions	-	-	-	-	-	-	-	-	-	-
Pension and Retirement Contributions	-	-	-	-	-	-	-	-	-	-
Retentions	2,554	11,712	9,495	8,886	9,495	9,495	(836)	9,495	9,808	10,122
Standby	-	-	-	-	-	-	-	-	-	-
Tender documentation	-	-	-	-	-	-	-	-	-	-
Unallocated Deposits	2,050	2,050	2,123	1,555	2,123	2,123	2,180	2,123	2,193	2,263
Water Inventory Bulk Purchases	-	-	-	-	-	-	-	-	-	-
VAT Payables Output Tax Accrual	-	10,538	9,837	-	-	-	-	-	-	-
VAT Payables Output Tax Provision for Doubt	-	-	-	-	-	-	-	-	-	-
Total Trade and Other Payable Exchange Transac	41,816	70,348	74,121	46,847	66,114	66,114	24,446	43,413	92,983	95,967

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)	(337)	(348)	(359)	
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	17,550	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)	(465,053)	(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)	(4,988)	-	-	
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)	(19,843)	(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)	(475,259)	(483,258)	(507,025)

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

KZ021 Standard - Supporting Table B44 Reconciliation of DP analytic objectives and budget (total expenditure)

Strategic Objective	MTP Service Outcome	EOP	2022/23				Current Year 2023/24		2022/23 Medium Term Budget & Expenditure Forecasts		
			Actual Outcome	Actual Outcome	Actual Outcome	Original Budget	Actual Total	Full Year Forecast	Budget Year 2022/23	Budget Year 2023/24	Budget Year 2024/25
Advance economic transition development and productivity for the agricultural sector and primary industries	Advance economic transition development and productivity for the agricultural sector and primary industries	15	55	55	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Advance economic transition development and productivity for the manufacturing and processing sectors	Advance economic transition development and productivity for the manufacturing and processing sectors	15	-	-	-	-	-	-	13	-	-
			-	-	87	42	42	42	87	-	-
Advance economic transition development and productivity for the services sector	Advance economic transition development and productivity for the services sector	6	23,850	23,850	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve manufacturing	Improve manufacturing	15	-	93	-	94	94	94	94	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	0,074	0,074	0,074	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	-	-	-	2,762	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	97	97	97	97	97	97	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	2,420	-	-	-	2,762	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	1,386	13,264	2,009	2,022	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	3,841	2,022	85	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	-	-	-	142	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	82	1,774	1,151	1,020	1,020	1,020	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	894	894	89	2,322	2,574	2,574	4,170	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	-	-	-	26	267	267	267	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	42	2,420	1,020	1,467	1,467	1,468	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	26	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	-	-	-	87	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	9,919	18,264	194	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	100	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	-	-	-	-	-	52	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	894	894	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	264	264	20	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	4,384	20,714	29,220	40,790	23,170	23,170	87	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	1,774	6,420	3,110	12,748	10,020	10,020	6,020	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	102	1,470	-	1,201	0	0	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	43	166	87	87	87	12	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	70	86	26	942	942	264	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	91	-	42	42	42	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	222	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	-	42	3,821	2,042	2,762	2,762	19,268	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	1,201	21,881	6,020	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	1,271	12,247	10,020	20,220	20,220	20,220	40,220	42,218	42,218
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	42	1,422	-	-	-	422	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	-	1,020	1,020	870	870	870	1,170	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	-	-	-	0	0	0	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	1,774	87	4,384	1,774	1,774	2,470	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	87	22	87	87	87	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	35,714	35,714	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	10,178	10,178	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	102,261	173,220	-	-	-	-	120	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	1	7,268	7,268	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	3,281	4,271	2,420	88	1,028	1,028	11,470	12,170	12,188
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	23,850	23,850	28,974	20,220	25,450	25,450	28,220	11,227	11,227
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	15	-	10,260	10,270	22	11,827	11,827	2,827	88	88
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	3	-	-	88	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-
Improve productivity	Improve productivity	6	-	-	22	1,022	1,022	1,022	-	-	-
			-	-	-	-	-	-	-	-	-
Total			30,740	243,740	117,470	144,284	124,220	124,220	124,220	24,640	24,640

1. For more information on the data in this table, please refer to the Budgetary Control System. 2. GDP data used in the table is from the Department of Economic Development and Trade. 3. Expenditure data used in the table is from the Department of Economic Development and Trade.

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%	0.8%	0.7%	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%	0.7%	0.8%	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	4.8	3.5	2.7	2.0	1.9	1.9	3.6	2.6	2.3	2.3
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	4.8	3.5	2.7	2.0	1.9	1.9	3.6	2.6	2.3	2.3
Liquidity Ratio	Monetary Assets/Current Liabilities	4.2	2.4	1.6	0.6	0.8	0.8	3.0	1.2	1.6	1.6
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	190.6%	128.0%	153.8%	150.1%	146.7%	146.7%	-45.3%	142.0%	144.2%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		190.6%	128.0%	153.8%	150.1%	146.7%	146.7%	-45.3%	142.0%	144.2%	144.2%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	21.5%	34.4%	34.6%	36.4%	36.2%	36.2%	25.3%	30.6%	28.3%	28.8%
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		16.4%	33.7%	56.2%	477.0%	106.4%	106.4%	-16.5%	105.3%	115.2%	81.6%
Other Indicators											
	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase Water treatment works Natural sources Total Volume Losses (kℓ)										
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	29.1%	31.7%	36.4%	36.9%	36.3%	36.3%	28.2%	36.1%	36.6%	36.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	32.6%	35.2%	40.7%	40.7%	39.9%	39.9%	49.6%	39.9%	40.4%	39.8%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.7%	5.1%	6.6%	7.8%	7.7%	7.7%	9.7%	7.8%	7.0%	7.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.5%	8.2%	9.6%	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	13.3	18.0	17.1	18.0	18.4	171.2	16.3	20.6	22.5	23.6
ii.O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	73.6%	138.0%	132.9%	124.9%	115.4%	115.4%	74.1%	82.6%	72.8%	76.3%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	4.9	3.8	2.4	0.2	1.5	1.1	(2.7)	0.7	-	-

References

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

Calculation data

Debtors > 90 days	51,862	54,853	55,411	55,411	42,188	55,354	54,704	57,436	-	-
Monthly fixed operational expenditure	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Fixed operational expenditure % assumption	80,703	87,873	126,192	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Own capex	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-

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
RS2 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	--
	Minimum Service Level and Above sub-total	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	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	--
	Minimum Service Level and Above sub-total	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	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)	116	156	146	107	107	107	107	108	108
	Electricity - prepaid (min.service level)	963	963	1,018	1,056	1,056	1,056	1,056	1,056	1,056
	Minimum Service Level and Above sub-total	1,079	1,119	1,164	1,163	1,163	1,163	1,163	1,164	1,164
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	1,079	1,119	1,164	1,163	1,163	1,163	1,163	1,164	1,164
Refuse:										
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	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	--
	Minimum Service Level and Above sub-total	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	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	--
	Minimum Service Level and Above sub-total	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	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)	116	156	146	107	107	107	107	108	108
	Electricity - prepaid (min.service level)	963	963	1,018	1,056	1,056	1,056	1,056	1,056	1,056
	Minimum Service Level and Above sub-total	1,079	1,119	1,164	1,163	1,163	1,163	1,163	1,164	1,164
	Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
	Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
	Other energy sources	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	--	--	--	--	--	--	--	--
	Total number of households	1,079	1,119	1,164	1,163	1,163	1,163	1,163	1,164	1,164
Refuse:										
	Removed at least once a week	--	--	--	--	--	--	--	--	--
	Minimum Service Level and Above sub-total	--	--	--	--	--	--	--	--	--
	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	--	--	--	--	--	--	--	--	--
	Below Minimum Service Level sub-total	--	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 entity services		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 (000)											
Water:											
Name of municipal entity	Piped water inside dwelling										
	Piped water inside yard (but not in dwelling)										
	Using public tap (at least min.service level)										
	Other water supply (at least min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	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										
Sanitation/sewerage:											
Name of municipal entity	Flush toilet (connected to sewerage)										
	Flush toilet (with septic tank)										
	Chemical toilet										
	Pit toilet (ventilated)										
	Other toilet provisions (> min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	Bucket toilet										
	Other toilet provisions (< min.service level)										
	No toilet provisions										
	<i>Below Minimum Service Level sub-total</i>										
Total number of households											
Energy:											
Name of municipal entity	Electricity (at least min.service level)										
	Electricity - prepaid (min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	Electricity (< min.service level)										
	Electricity - prepaid (< min. service level)										
	Other energy sources										
<i>Below Minimum Service Level sub-total</i>											
Total number of households											
Refuse:											
Name of municipal entity	Removed at least once a week										
	<i>Minimum Service Level and Above sub-total</i>										
	Removed less frequently than once a week										
	Using communal refuse dump										
	Using own refuse dump										
	Other rubbish disposal										
	No rubbish disposal										
	<i>Below Minimum Service Level sub-total</i>										
Total number of households											
Services provided by 'external mechanisms'		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 (000)											
Water:											
Names of service providers	Piped water inside dwelling										
	Piped water inside yard (but not in dwelling)										
	Using public tap (at least min.service level)										
	Other water supply (at least min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	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										
Sanitation/sewerage:											
Names of service providers	Flush toilet (connected to sewerage)										
	Flush toilet (with septic tank)										
	Chemical toilet										
	Pit toilet (ventilated)										
	Other toilet provisions (> min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	Bucket toilet										
	Other toilet provisions (< min.service level)										
	No toilet provisions										
	<i>Below Minimum Service Level sub-total</i>										
Total number of households											
Energy:											
Names of service providers	Electricity (at least min.service level)										
	Electricity - prepaid (min.service level)										
	<i>Minimum Service Level and Above sub-total</i>										
	Electricity (< min.service level)										
	Electricity - prepaid (< min. service level)										
	Other energy sources										
<i>Below Minimum Service Level sub-total</i>											
Total number of households											
Refuse:											
Names of service providers	Removed at least once a week										
	<i>Minimum Service Level and Above sub-total</i>										
	Removed less frequently than once a week										
	Using communal refuse dump										
	Using own refuse dump										
	Other rubbish disposal										
	No rubbish disposal										
	<i>Below Minimum Service Level sub-total</i>										
Total number of households											

Detail of Free Basic Services (FBS) provided	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
Electricity											
		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (50 kwh per indigent household per month Rands)	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
		Number of HH receiving this type of FBS	59	59	59	59	59	59	59	59	59
		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											
		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											
		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (free sanitation service to indigent households)	-	36,054	31,921	32,001	32,001	32,001	32,300	32,300	-
		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											
		Location of households for each type of FBS									
List type of FBS service		Formal settlements - (removed once a week to indigent households)	205,000	360,000	378,000	439,000	439,000	439,000	559,000	619,000	660,000
		Number of HH receiving this type of FBS	2,012	2,012	2,012	2,241	2,241	2,241	2,590	2,590	2,590
		Informal settlements (Rands)									
		Number of HH receiving this type of FBS									
		Informal settlements targeted for upgrading (Rands)									
		Number of HH receiving this type of FBS									
		Living in informal backyard rental agreement (Rands)									
		Number of HH receiving this type of FBS									
		Other (Rands)									
		Number of HH receiving this type of FBS									
		Total cost of FBS - Refuse Removal for informal settlements	-	-	-	-	-	-	-	-	-

References

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

KZN291 Mandeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	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	254,525	208,808	131,899	9,822	62,123	62,123	(148,394)	41,247	80,745	117,667
Cash - investments at the year end less applications - R000	18(1)b	2	154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048
Cash year end/monthly employee/supplier payments	18(1)b	3	4.9	3.8	2.4	0.2	1.5	1.1	(2.7)	0.7	-	-
Surplus/(Deficit) excluding depreciation offsets: R000	18(1)	4	352,775	325,727	13,536	12,694	18,535	18,535	94,066	26,297	49,399	51,617
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	11.6%	1.5%	8.5%	(1.1%)	(6.0%)	(37.4%)	6.8%	(3.1%)	(2.8%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	35.0%	31.3%	27.4%	34.3%	35.2%	35.2%	5.0%	36.5%	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%	15.6%	15.7%	15.3%
Capital payments % of capital expenditure	18(1)c;19	8	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	47.0%	3.8%	14.5%	(13.8%)	0.0%	(2.8%)	1.7%	6.3%	7.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	2.4%	3.2%	3.8%	4.4%	4.1%	4.1%	5.0%	4.4%	4.7%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	242.9%	166.0%	23.4%	6.7%	14.8%	14.8%	0.0%	19.5%	14.2%	14.2%
Supporting indicators												
% incr total service charges (incl prop rates)	18(1)a		0.0%	17.6%	7.5%	14.5%	4.9%	0.0%	(31.4%)	12.8%	2.9%	3.2%
% incr Property Tax	18(1)a		0.0%	15.1%	9.6%	1.5%	0.0%	0.0%	(28.3%)	11.9%	3.6%	3.2%
% incr Service charges - Electricity	18(1)a		0.0%	22.7%	5.9%	27.7%	9.7%	0.0%	(33.5%)	10.7%	3.0%	3.2%
% incr Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% incr Service charges - Waste Management	18(1)a		0.0%	6.9%	5.6%	12.5%	0.0%	0.0%	(32.3%)	29.6%	(0.3%)	3.1%
% incr in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		112,100	131,865	141,768	162,312	170,334	170,334	116,801	192,115	197,695	203,995
Service charges			112,100	131,865	141,768	162,312	170,334	170,334	116,801	192,115	197,695	203,995
Property rates			50,660	58,321	63,942	64,913	64,913	64,913	46,519	72,620	75,217	77,624
Service charges - electricity revenue			49,864	61,164	64,753	82,686	90,708	90,708	60,323	100,420	103,454	106,764
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			11,577	12,380	13,073	14,713	14,713	14,713	9,968	19,075	19,024	19,606
Agency services			-	-	-	-	-	-	-	1,500	1,549	1,599
Capital expenditure excluding capital grant funding			80,703	87,873	126,192	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Cash receipts from ratepayers	18(1)a		136,677	140,590	136,377	175,175	183,901	183,901	17,870	209,293	217,271	224,224
Ratepayer & Other revenue	18(1)a		391,021	449,178	497,814	510,085	521,716	521,716	357,812	574,019	603,458	620,943
Change in consumer debtors (current and non-current)			N/A	24,222	2,886	11,381	(12,398)	-	(2,165)	1,303	4,852	5,727
Operating and Capital Grant Revenue	18(1)a		268,494	297,074	300,678	300,973	314,376	314,376	277,821	307,225	300,931	318,872
Capital expenditure - total	20(1)(vi)		93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Capital expenditure - renewal	20(1)(vi)		226,672	231,818	29,991	8,787	18,717	18,717	-	22,813	9,194	9,488
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY			-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MFY			-	-	-	-	-	-	-	-	-	-
Provincial operating grants			-	-	-	-	-	-	-	-	-	-
Provincial capital grants			-	-	-	-	-	-	-	-	-	-
District Municipality grants			-	-	-	-	-	-	-	-	-	-
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)			-	-	-	-	-	-	-	-	-	-
DoRA operating												
List operating grants			-	-	-	-	-	-	-	-	-	-
DoRA capital												
List capital grants			-	-	-	-	-	-	-	-	-	-
Trend												
Change in consumer debtors (current and non-current)			N/A	24,222	2,886	11,381	(12,398)	-	(2,165)	1,303	4,852	5,727
Total Operating Revenue												
Total Operating Revenue			401,560	422,381	430,797	454,622	463,028	463,028	382,097	475,259	483,258	507,025
Total Operating Expenditure												
Total Operating Expenditure			338,084	395,659	464,929	487,944	504,021	504,021	314,415	504,851	482,068	505,141
Operating Performance Surplus/(Deficit)												
Operating Performance Surplus/(Deficit)			63,476	26,722	(34,132)	(33,322)	(40,993)	(40,993)	67,682	(29,592)	1,190	1,884
Cash and Cash Equivalents (30 June 2022)												
Cash and Cash Equivalents (30 June 2022)			-	-	-	-	-	-	-	41,247	-	-
Revenue												
% Increase in Total Operating Revenue				5.2%	2.0%	5.5%	1.8%	0.0%	(17.5%)	2.6%	1.7%	4.9%
% Increase in Property Rates Revenue				15.1%	9.6%	1.5%	0.0%	0.0%	(28.3%)	56.1%	3.6%	3.2%
% Increase in Electricity Revenue				22.7%	5.9%	27.7%	9.7%	0.0%	(33.5%)	10.7%	3.0%	3.2%
% Increase in Property Rates & Services Charges				17.6%	7.5%	14.5%	4.9%	0.0%	(31.4%)	12.8%	2.9%	3.2%
Expenditure												
% Increase in Total Operating Expenditure				0.0%	17.0%	17.5%	5.0%	3.3%	0.0%	(37.6%)	0.2%	(4.5%)
% Increase in Employee Costs				0.0%	14.5%	17.1%	7.2%	(0.0%)	0.0%	2.3%	3.1%	3.2%
% Increase in Electricity Bulk Purchases				0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Average Cost Per Budgeted Employee Position (Remuneration)			0	210665.6205	505261.5194	510338.079	552306.6612	6716049	328049.1429	522184.8116	582569.3947	7310381.08
Average Cost Per Councillor (Remuneration)			0	0	432873.8571	486947.2	3408630.6	568105.1	289016.1143	506911.1429	3665474.8	630461.8
R&M % of PPE			2.4%	3.2%	3.8%	4.4%	4.1%	4.1%	5.0%	5.0%	4.4%	4.7%
Asset Renewal and R&M as a % of PPE			43.8%	64.5%	13.7%	16.6%	14.4%	14.4%	14.9%	14.9%	11.5%	11.9%
Debt Impairment % of Total Billable Revenue			(1.7%)	4.6%	17.2%	19.8%	17.7%	17.7%	13.7%	15.6%	15.7%	15.3%
Capital Revenue												
Internally Funded & Other (R000)			80,703	87,873	-	90,538	74,943	74,943	33,765	68,623	42,218	43,569
Borrowing (R000)			0	-	-	-	-	-	-	-	-	-
Grant Funding and Other (R000)			12,628	51,789	-	40,058	51,806	51,806	25,171	48,599	22,424	23,141
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			13.5%	37.1%	0.0%	30.7%	40.9%	40.9%	42.7%	41.5%	34.7%	34.7%
Capital Expenditure												
Total Capital Programme (R000)			93,331	139,662	126,192	130,596	126,749	126,749	58,936	117,222	64,642	66,711
Asset Renewal			321,620	408,915	73,856	97,944	91,021	91,021	-	74,311	53,725	55,445
Asset Renewal % of Total Capital Expenditure			344.6%	292.8%	0.0%	75.0%	71.8%	71.8%	0.0%	63.4%	83.1%	83.1%
Cash												
Cash Receipts % of Rate Payer & Other			35.0%	31.3%	27.4%	34.3%	35.2%	35.2%	5.0%	36.5%	106.8%	106.8%
Cash Coverage Ratio			0	0	0	0	0	0	(0)	0	-	-
Borrowing												
Most recent Credit Rating			-	-	-	-	-	-	-	0	-	-
Capital Charges to Operating			0.1%	0.8%	0.7%	0.6%	0.6%	0.6%	0.0%	0.1%	0.1%	0.1%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048
Free Services												
Free Basic Services as a % of Equitable Share			0.1%	0.2%	0.2%	0.2%	0.0%	0.2%	0.2%	0.2%	0.3%	0.2%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	(0.5%)	0.0%	0.0%	(0.5%)	(6.6%)
High Level Outcome of Funding Compliance												
Total Operating Revenue			401,560	422,381	430,797	454,622	463,028	463,028	382,097	475,259	483,258	507,025
Total Operating Expenditure			338,084	395,659	464,929	487,944	504,021	504,021	314,415	504,851	482,068	505,141
Surplus/(Deficit) Budgeted Operating Statement			63,476	26,722	(34,132)	(33,322)	(40,993)	(40,993)	67,682	(29,592)	1,190	1,884
Surplus/(Deficit) Considering Reserves and Cash Backing			154,625	95,890	13,238	10,846	24,157	24,157	(273,638)	35,964	45,899	86,048
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	0	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✗	✓	✓	✓

References
15. 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:	1									
Date of valuation:		9/2/2018	9/2/2018	9/2/2018	28/02/2023	28/02/2023	28/02/2023	28/02/2023	28/02/2023	2/28/2028
Financial year valuation used		2018-2022	2018-2022	2018-2022	2023-2028	2023-2028	2023-2028	2023-2028	2023-2028	2028-2033
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		yes	yes	yes	yes	yes	yes	yes	yes	yes
Municipal partnership s38 used? (Y/N)		no	no	no	no	no	no	no	no	no
No. of assistant valuers (FTE)	3	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1/0/1900	1/0/1900	1/0/1900
No. of data collectors (FTE)	3	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	1/0/1900
No. of internal valuers (FTE)	3	-	-	1900/01/00	-	-	-	-	-	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	1/1/1900	1/0/1900
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	1900/01/00	Yes	Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)		1/7/2018	1/7/2018	1/7/2018	1/7/2023	1/7/2023	1/7/2023	1/7/2025	1/7/2026	1/7/2028
No. of properties	5	4/25/1919	4/25/1919	6/2/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	7/24/1919	1/0/1900
No. of sectional title values	5	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	2/10/1900	1/0/1900
No. of unreasonably difficult properties s7(2)		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1/0/1900	1/0/1900	1/0/1900
No. of supplementary valuations		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	-
No. of valuation roll amendments		2/7/1900	2/7/1900	10/20/1903	-	-	-	-	-	-
No. of objections by rate payers		1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1900/01/00	1/0/1900	1/0/1900	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	1/0/1900	1/0/1900	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	1/0/1900	1/0/1900	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	1/0/1900	1/0/1900	1/0/1900
Supplementary valuation		1/2/1900	1/3/1900	1/4/1900	-	-	-	-	-	-
Public service infrastructure value (Rm)	5	1/11/1900	1/11/1900	1/20/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	6/29/1900	1/0/1900
Municipality owned property value (Rm)		5/17/1900	5/17/1900	5/17/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	8/7/1900	1/0/1900
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		179	179	179	179	179	179	179	179	179
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		81	81	81	81	81	81	81	81	81
Valuation reductions-public worship (Rm)		32	32	32	32	32	32	32	32	32
Valuation reductions-other (Rm)		0	0	0	0	0	0	0	0	-
Total valuation reductions:		293	293	293	293	293	293	293	293	293
Total value used for rating (Rm)	5	2,086	2,127	2,365	2,825	2,825	2,825	2,825	2,825	2,825
Total land value (Rm)	5	0	0	0	0	0	0	0	0	-
Total value of improvements (Rm)	5	0	0	0	0	0	0	0	0	-
Total market value (Rm)	5	5,970	6,053	6,180	6,207	6,207	6,207	6,207	6,207	6,207
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Differential rates used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Special rating area used? (Y/N)		No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	0
Fixed amount minimum value (R'000)		15	15	15	15	15	15	15	15	0
Non-residential prescribed ratio s19? (%)		0	0	0	0	0	0	0	0	0
Rate revenue:										
Rate revenue budget (R'000)	6	48,800	59,329	62,237	65,099	65,237	65,237	68,620	70,953	73,365
Rate revenue expected to collect (R'000)	6	50,660	58,321	63,942	64,913	64,913	64,913	54,896	56,762	58,692
Expected cash collection rate (%)		0	0	0	0	0	0	0	0	0
Special rating areas (R'000)	7	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		254	254	254	239	239	239	239	239	247
Rebates, exemptions - pensioners (R'000)		-	-	-	766	766	766	622	622	643
Rebates, exemptions - bona fide farm. (R'000)		210	210	194	668	668	668	973	973	1,006
Rebates, exemptions - other (R'000)		730	1,172	1,253	1,321	1,321	1,321	1,321	1,321	1,366
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)		1,195	1,637	1,701	2,994	2,994	2,994	3,155	3,155	3,262

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		64	208	1	5,416	369	16	87	202	520	-	-
No. of sectional title property values		-	-	-	41	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	-	-	-	-	-	-	-	-
Supplementary valuation (Rm)		-	-	-	-	-	-	-	-	-	-	-
No. of valuation roll amendments		-	-	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	-	-	-	-	-	-	-	-	-	-
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)		-	-	-	-	-	-	-	179	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	81	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	428	-	108	1,337	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	385	642	12	723	334	13	664	6	46	-	-
Total land value (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	6	-	-	-	-	-	-	-	-	-	-	-
Total market value (Rm)	6	385	1,070	12	1,835	1,672	64	664	185	73	-	-
Rating:												
Average rate	3	0.03	0.03	0.03	0.02	0.00	0.00	0.03	0.00	0.03	-	-
Rate revenue budget (R '000)		11,053.00	18,430.00	335.00	12,219.00	1,438.00	55.00	161.00	17,793.00	1,228.00	-	-
Rate revenue expected to collect (R'000)		8,842.40	14,744.00	268.00	9,775.20	1,150.40	44.00	128.80	14,234.40	982.40	-	-
Expected cash collection rate (%)	4	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	249.00	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	209.00	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1,495.00	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	31,893,944.00	-	19,067,840.00	-	-	-	179,053.00	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates,exemptns,eductns,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		64	208	1	5,416	369	16	87	202	520	-	-
No. of sectional title property values		355,612,200	1,070,266,600	11,683,000	18,351,122,000	1,744,636,600	64,321,000	6,639,008,000	185,080,200	73,075,000	-	-
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)		-	-	-	-	-	-	-	184	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	81	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	0	-	1,002	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	0	-	-
Rating:												
Average rate	3	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	0.85	-	-
Rate revenue budget (R '000)		10,554.00	19,167.00	348.00	12,715.00	1,495.00	287.00	18,444.00	790.00	1,722.00	-	-
Rate revenue expected to collect (R'000)		-	-	-	-	-	-	-	-	-	-	-
Expected cash collection rate (%)	4	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	-	-
Special rating areas (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	249.00	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	209.00	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	1,495.00	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	428,106.00	-	108,480.00	-	-	-	179,053.00	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

References

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

KZN291 Mandeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	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			0.0155	0.0155	0.1620	0.0169	0.0175	0.0181	0.0187
Residential properties - vacant land			0.0245	0.0245	0.0257	0.0268	0.0277	0.0287	0.0297
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.0039	0.0039	0.0041	0.0043	0.0044	0.0046	0.0047
Farm properties - not used			0.0039	0.0039	0.0041	0.0043	0.0044	0.0046	0.0047
Industrial properties			0.0262	0.0262	0.0275	0.0287	0.0297	0.0307	0.0317
Business and commercial properties			0.0262	0.0262	0.0275	0.0287	0.0297	0.0307	0.0317
Communal land - residential			-	-	-	-	-	-	-
Communal land - small holdings			-	-	-	-	-	-	-
Communal land - farm property			-	-	-	-	-	-	-
Communal land - business and commercial			-	-	-	-	-	-	-
Communal land - other			-	-	-	-	-	-	-
State-owned properties			0.0245	0.0245	0.0257	0.0268	0.0277	0.0287	0.0297
Municipal properties			0.0245	0.0245	0.0257	0.0268	0.0277	0.0287	0.0297
Public service infrastructure			0.0390	0.0390	0.0041	0.0042	0.0044	0.0045	0.0047
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			0.0262	0.0262	0.0275	0.0287	0.0297	0.0307	0.0317
Industrial properties			0.0262	0.0262	0.2750	0.0287	0.0297	0.0307	0.0317
Mining properties			0.0262	0.0262	0.0275	0.0287	0.0297	0.0307	0.0317
Residential properties			0.0155	0.0155	0.0162	0.0169	0.0175	0.0181	0.0187
Agricultural properties			0.0036	0.0036	0.0041	0.0043	0.0044	0.0046	0.0047
Public benefit organisations			0.0039	0.0039	0.0041	0.0033	0.0034	0.0035	0.0036
Public service purpose properties			0.0245	0.0245	0.0257	-0.0028	-0.0029	-0.0030	-0.0031
Public service infrastructure properties			0.0039	0.0039	0.0041	-0.0089	-0.0092	-0.0095	-0.0098
Vacant land			0.0245	0.0245	0.0257	-0.0150	-0.0155	-0.0160	-0.0165
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15,000	15,000	15,000	15,000	15,000	15,000	15,000
General residential rebate			85,000	85,000	85,000	185,000	185,000	185,000	185,000
Indigent rebate or exemption			-	-	-	15,508,556	16,035,847	16,581,066	17,144,822
Pensioners/social grants rebate or exemption			-	-	-	183,000	189,222	195,656	202,308
Temporary relief rebate or exemption			4,416,000	11,040,000	20,343,000	828,059,265	856,213,280	885,324,532	915,425,566
Bona fide farmers rebate or exemption			210,030,000	210,030,000	193,608,500	668,190,080	1,337,249,280	1,382,715,756	1,429,728,091
Other rebates or exemptions	2		-	-	-	-	-	-	-

<u>Water tariffs</u>									
Domestic									
Basic charge/fixed fee (Rands/month)		-	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	-
Water usage - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Water usage - life line tariff	(describe structure)	-	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 5 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Water usage - Block 6 (c/kl)	(fill in thresholds)	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
2									
<u>Waste water tariffs</u>									
Domestic									
Basic charge/fixed fee (Rands/month)		-	-	-	-	-	-	-	-
Service point - vacant land (Rands/month)		-	-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)		-	-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)	(fill in structure)	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-
2									

Electricity tariffs								
Domestic								
Basic charge/fixed fee (Rands/month)		251	288	310	356	394	435	481
Service point - vacant land (Rands/month)		251	288	310	356	394	435	481
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)	123	141	157	180	199	220	243
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	167	193	215	245	271	300	331
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	184	211	235	269	297	329	363
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)	249	289	320	365	404	446	493
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	123	141	157	180	199	220	243
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	167	193	215	245	271	300	331
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	184	211	235	269	297	329	363
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	249	289	320	365	404	446	493
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)	-	-	-	-	-	-	-
Other	2	-	-	-	-	-	-	-
Waste management tariffs								
Domestic								
Street cleaning charge		25	30	32	33	37	41	43
Basic charge/fixed fee		102	179	188	196	216	239	251
80l bin - once a week		102	179	188	196	216	239	251
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>									
			149,500,000	149,500,000	149,500,000	149,500,000	149,500,000	149,500,000	149,500,000
			108,460,850	108,460,850	108,460,850	108,460,850	108,460,850	108,460,850	108,460,850
			24,909,640	24,909,640	24,909,640	24,909,640	24,909,640	24,909,640	24,909,640
			334,312,320	334,312,320	334,312,320	334,312,320	334,312,320	334,312,320	334,312,320
			642,169,960	642,169,960	642,169,960	642,169,960	642,169,960	642,169,960	642,169,960
			6,027,000	6,027,000	6,027,000	6,027,000	6,027,000	6,027,000	6,027,000
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									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	123	141	157	180	199	220	243
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	167	193	215	245	271	300	331
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	184	211	235	269	297	329	363
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	249	289	320	365	404	446	493
		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	123	141	157	180	199	220	243
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	167	193	215	245	271	300	331
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	184	211	235	269	297	329	363
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	249	289	320	365	404	446	493
		(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'	1										
Rates and services charges:											
Property rates		51,762	58,321	63,942	64,913	64,913	64,913	0	67,120	69,402	71,762
Electricity: Basic levy		9,973	12,233	12,950	16,537	16,537	16,537	0	18,273	20,192	22,312
Electricity: Consumption		39,891	48,932	51,802	66,148	66,148	66,148	0	73,094	80,768	89,249
Water: Basic levy		0	0	0	0	0	0	0	0	0	0
Water: Consumption		0	0	0	0	0	0	0	0	0	0
Sanitation		0	0	0	0	0	0	0	0	0	0
Refuse removal		11,570	12,380	13,073	14,713	14,713	14,713	0	16,258	17,965	19,851
Other		0	0	0	0	0	0	0	0	0	0
sub-total		113,196	131,866	141,767	162,311	162,311	162,311	0	174,745	188,328	203,174
VAT on Services		0	0	0	0	0	0	0	0	0	0
Total large household bill:		113,196	131,866	141,767	162,311	162,311	162,311	0	174,745	188,328	203,174
% increase/-decrease		0	0	0	0	0	0	0	0	0	0
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		51,762	58,321	63,942	64,913	64,913	64,913	0	67,120	69,402	71,762
Electricity: Basic levy		9,973	12,233	12,950	16,537	16,537	16,537	0	18,273	20,192	22,312
Electricity: Consumption		39,891	48,932	51,802	66,148	66,148	66,148	0	73,094	80,768	89,249
Water: Basic levy		0	0	0	0	0	0	0	0	0	0
Water: Consumption		0	0	0	0	0	0	0	0	0	0
Sanitation		0	0	0	0	0	0	0	0	0	0
Refuse removal		11,570	12,380	13,073	14,713	14,713	14,713	0	16,258	17,965	19,851
Other		0	0	0	0	0	0	0	0	0	0
sub-total		113,196	131,866	141,767	162,311	162,311	162,311	0	174,745	188,328	203,174
VAT on Services		0	0	0	0	0	0	0	0	0	0
Total small household bill:		113,196	131,866	141,767	162,311	162,311	162,311	0	174,745	188,328	203,174
% increase/-decrease		0	16%	8%	14%	0%	0%	-47%	8%	8%	8%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		1,738	1,738	1,738	1,738	1,738	1,738	0	1,797	1,858	2,050
Electricity: Basic levy		0	0	0	0	0	0	0	0	0	0
Electricity: Consumption		11	11	11	11	11	11	0	12	13	14
Water: Basic levy		0	0	0	0	0	0	0	0	0	0
Water: Consumption		0	0	0	0	0	0	0	0	0	0
Sanitation		0	0	0	0	0	0	0	0	0	0
Refuse removal		205,000	360,000	378,000	439,000	439,000	439,000	0	485,000	536,000	592,000
Other		0	0	0	0	0	0	0	0	0	0
sub-total		206,749	361,749	379,749	440,749	440,749	440,749	0	486,809	537,871	594,065
VAT on Services		0	0	0	0	0	0	0	0	0	0
Total small household bill:		206,749	361,749	379,749	440,749	440,749	440,749	0	486,809	537,871	594,065
% increase/-decrease		0	75.0%	5.0%	16.1%	-	-	(34.9%)	10.5%	10.5%	10.4%

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
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		45,306	(39,236)	(115,983)	83,594	232	232	65,731	66,777	66,925
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Deposit Taking Institutions		45,306	(39,236)	(115,983)	83,594	232	232	65,731	66,777	66,925
Derivative Financial Assets										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Derivative Financial Assets										
Guaranteed Environment Policies (Sinking)										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Guaranteed Environment Policies (Sinking)										
Interest Rate Swaps										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Interest Rate Swaps										
Listed/Unlisted Bonds and Stocks										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Listed/Unlisted Bonds and Stocks										
Municipal Bonds										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Municipal Bonds										
National Government Securities										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total National Government Securities										
Negotiable Certificate of Deposits										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Negotiable Certificate of Deposits										
Unamortised Debt Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Debt Expense										
Unamortised Preference Share Expense										
Specify 1										
Specify 2										
Specify 3										
Specify 4										
Specify 5										
Specify 6										
Specify 7										
Specify 8										
Specify 9										
Specify 10										
Specify 11										
Total Unamortised Preference Share Expense										
Total Investments		45,306,136	(39,236,302)	(115,982,976)	83,593,918	231,995	231,995	65,731,154	66,777,425	66,925,268

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 ^a	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

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

KZN291 Mandeni - Supporting Table SA17 Borrowing

Borrowing - Categorized by type R thousand	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										
Annuitiy 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 Annuitiy 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		-	-	-	-	-	-	-	-	-
Concessory 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		-	-	-	-	-	-	-	-	-
Public Investments Commissioners		-	-	-	-	-	-	-	-	-
Total Registered Stock		-	-	-	-	-	-	-	-	-
Marketable Bonds										
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 Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-annuity 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 Non-annuity Loans		-	-	-	-	-	-	-	-	-
Non-marketable Bonds										
Banks		-	-	-	-	-	-	-	-	-
Foreign Government and International Organisations		-	-	-	-	-	-	-	-	-
General Public		-	-	-	-	-	-	-	-	-
Municipal Pension Funds		-	-	-	-	-	-	-	-	-
Other Public Pension Funds		-	-	-	-	-	-	-	-	-
Private Enterprises		-	-	-	-	-	-	-	-	-
Public Corporations		-	-	-	-	-	-	-	-	-
Total Non-marketable Bonds		-	-	-	-	-	-	-	-	-
PPP Liabilities										
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 PPP Liabilities		-	-	-	-	-	-	-	-	-
Securities										
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 Securities		-	-	-	-	-	-	-	-	-
Interest Rate Swaps										
Total Borrowings		-	-	-	-	-	-	-	-	-

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

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	1.2									
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
Total Monetary Allocations		243,698	260,680	248,703	250,223	250,223	250,223	246,348	252,722	269,139
Total Operating/National Government		243,698	260,680	248,703	250,223	250,223	250,223	246,348	252,722	269,139
Provincial Government										
KwaZulu-Natal_Capacity Building and Other_Specific	-	13,680	19,093	4,619	4,933	5,425	5,425	4,988	-	-
Total Operating/Provincial Government		13,680	19,093	4,619	4,933	5,425	5,425	4,988	-	-
District Municipalities										
Monetary Allocations										
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	257,378	279,773	253,322	255,156	255,648	255,648	251,336	252,722	269,139
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	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	5,182	-	20,000	20,000	-	-	-
Total Monetary Allocations		82,276	132,244	46,283	45,817	65,817	65,817	41,554	46,143	47,601
Total Capital/National Government		82,276	132,244	46,283	45,817	65,817	65,817	41,554	46,143	47,601
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
Total Monetary Allocations		243,698	262,978	248,703	250,223	250,223	250,223	246,348	252,722	269,139
Total Operating/National Government		243,698	262,978	248,703	250,223	250,223	250,223	246,348	252,722	269,139
Provincial Government										
KwaZulu-Natal	-	6,889	12,710	5,177	4,933	6,148	6,148	4,988	-	-
Total Operating/Provincial Government		6,889	12,710	5,177	4,933	6,148	6,148	4,988	-	-
District Municipalities										
Monetary Allocations										
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										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Operating/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		250,588	275,688	253,880	255,156	256,371	256,371	251,336	252,722	269,139
Capital										
National Government										
Monetary Allocations										
Other transfers/grants [insert description]										
Integrated National Electrification Programme Grant	-	-	2,553	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	15,556	670	-	12,511	12,511	12,000	-	-
Municipal Infrastructure Grant		(78,743)	117,558	(44,424)	45,817	45,817	45,817	41,554	46,143	47,601
Total National Government		-	135,667	(43,753)	45,817	58,328	58,328	53,554	46,143	47,601
Provincial Government										
Monetary Allocations										
Other transfers/grants [insert description]										
KwaZulu-Natal	-	56,406	56,964	558	-	1,000	1,000	2,335	2,066	2,132
Total Monetary Allocations		56,406	56,964	558	-	1,000	1,000	2,335	2,066	2,132
Total Provincial Government		56,406	56,964	558	-	1,000	1,000	2,335	2,066	2,132
District Municipalities										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
Other transfers/grants [insert description]										
KwaZulu-Natal-DC 29 - Ilembe-Infrastructure	-	-	-	1,284	-	-	-	-	-	-
Total Allocations In-kind		-	-	1,284	-	-	-	-	-	-
Total Capital/District Municipalities		-	-	1,284	-	-	-	-	-	-
Other Grant Providers										
Monetary Allocations										
Other transfers/grants [insert description]										
Total Monetary Allocations		-	-	-	-	-	-	-	-	-
Allocations In-kind										
National Departmental Agencies-Electricity Distribution Industry Holdings-Transferred to	-	-	-	-	-	-	-	-	-	-
Total Allocations In-kind		-	-	-	-	-	-	-	-	-
Total Capital/Other Grant Providers		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		56,406	192,631	(43,196)	45,817	59,328	59,328	55,889	48,209	49,733
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		228,251	468,318	210,684	300,973	315,699	315,699	307,225	300,931	318,872

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		30,880	29,857	5,115	6,025	6,025	6,025	5,711	4,287	4,387
Repayment of grants										
Conditions met - transferred to revenue			(2,298)							
Conditions still to be met - transferred to liabilities		30,880	32,155	5,115	6,025	6,025	6,025	5,711	4,287	4,387
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		13,680	19,093	4,619	4,933	5,425	5,425	4,988		
Conditions met - transferred to revenue		6,790	6,383	(558)		(723)	(723)			
Conditions still to be met - transferred to liabilities		6,889	12,710	5,177	4,933	6,148	6,148	4,988		
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 operating transfers and grants revenue		6,790	4,085	(558)		(723)	(723)			
Total operating transfers and grants - CTBM	2	37,769	44,865	10,292	10,958	12,173	12,173	10,699	4,287	4,387
Capital transfers and grants:	1,3									
Monetary Allocations										
Balance unspent at beginning of the year										
Current year receipts		82,276	132,244	46,283	45,817	65,817	65,817	41,554	46,143	47,601
Conditions met - transferred to revenue		161,019	14,686	90,706		20,000	20,000			
Conditions still to be met - transferred to liabilities		(78,743)	117,558	(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			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				1,284						
Conditions met - transferred to revenue				1,284						
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		155,247	8,356	91,433		20,000	20,000			
Total capital transfers and grants - CTBM	2	(22,337)	174,522	(43,866)	45,817	46,817	46,817	43,889	48,209	49,733
TOTAL TRANSFERS AND GRANTS REVENUE		162,037	12,441	90,875		19,277	19,277			
TOTAL TRANSFERS AND GRANTS - CTBM		15,432	219,386	(33,574)	56,775	58,990	58,990	54,588	52,496	54,120

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			2026/27 Medium Term Revenue & Expenditure	
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2026/27	Budget Year +1 2027/28
			A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)		1								
Allowances and Service Related Benefits										
Basic Salary			12,098	12,770	13,079	14,319	14,319	14,319	14,906	15,398
Cell phone Allowance			1,502	1,491	1,493	1,754	1,754	1,754	1,826	1,886
Housing Allowance			182	167	126	269	269	269	280	289
In-kind Benefits			-	-	-	-	-	-	-	-
Market Related Non-pensionable Allowance			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			543	528	452	702	702	702	730	754
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	17,043	17,742	18,327
Social Contributions										
Medial Aid Benefits			-	-	-	-	-	-	-	-
Pension Fund Contributions			-	-	-	-	-	-	-	-
Total Social Contributions			-	-	-	-	-	-	-	-
Total Councillors			14,325	14,955	15,151	17,043	17,043	17,043	17,742	18,327
% increase		4		4.4%	1.3%	12.5%	0.0%	-	4.1%	3.3%
Senior Managers of the Municipality		2								
Salaries and Allowances										
Basic Salary			4,204	3,865	8,755	5,833	6,303	6,303	6,555	6,820
Bonuses			583	380	570	399	399	399	415	432
Allowance										
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-
Cellular and Telephone		3	182	272	342	281	281	281	292	304
Housing Benefits		3	256	114	170	292	292	292	304	316
Non-pensionable		3	-	346	480	483	483	483	504	524
Travel or Motor Vehicle		3	645	716	716	909	909	909	962	994
Voluntary Work			-	-	-	-	-	-	-	-
Total Allowance			1,083	1,448	1,708	1,965	1,965	1,965	2,062	2,138
Total Service Related Benefits			5,870	5,693	11,033	8,197	8,667	8,667	9,032	9,390
Social Contributions										
Bargaining Council			1	1	2	2	2	2	2	2
Group Life Insurance			-	-	-	-	-	-	-	-
Medical			-	163	268	153	191	191	198	206
Pension			-	-	-	-	-	-	-	-
Unemployment Insurance			1	1	-	11	11	11	11	11
Total Social Contributions			3	165	270	165	203	203	211	220
Post-retirement Benefit		6								
Medical			1,443	5,131	5,617	3,923	3,923	3,923	4,199	3,400
Other Benefits			-	-	-	-	-	-	-	-
Pension			-	-	-	-	-	-	-	-
Total Post-retirement Benefit			1,443	5,131	5,617	3,923	3,923	3,923	4,199	3,400
Costs Capitalised to PPE			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			7,316	10,989	16,920	12,285	12,793	12,793	13,442	13,010
% increase		4		50.2%	54.0%	(27.4%)	4.1%	-	5.1%	(3.2%)
Other Municipal Staff										
Salaries and Allowances										
Basic Salary			74,961	83,417	96,503	105,238	100,927	100,927	103,676	107,777
Bonuses			-	-	-	-	-	-	-	-
Allowance										
Accommodation, Travel and Incidental			-	-	-	-	-	-	-	-
Cellular and Telephone		3	530	617	758	832	837	837	872	906
Housing Benefits		3	306	315	340	405	407	407	424	441
Non-pensionable			-	-	-	-	-	-	-	-

Travel or Motor Vehicle	3	4,672	4,751	4,999	6,161	6,170	6,170	5,709	5,897
Voluntary Work									
Total Allowance		5,508	5,683	6,097	7,397	7,415	7,415	7,004	7,244
Service Related Benefits									
Acting	3	-	-	-	-	-	-	-	-
Bonus	3	6,078	6,601	8,019	5,711	6,031	6,031	6,574	6,840
Danger Allowance	3	-	-	-	-	-	-	-	-
Entertainment	3	-	-	-	-	-	-	-	-
Fire Brigade	3	-	-	-	-	-	-	-	-
In-kind Benefits	3	-	-	-	-	-	-	-	-
Leave Pay	3	2,636	3,462	3,327	2,798	3,386	3,386	3,559	3,703
Lifeguard/Duty Squads		-	-	-	-	-	-	-	-
Long Service Award		962	355	439	1,498	1,498	1,498	1,558	1,621
Overtime		2,388	3,361	4,129	3,191	3,982	3,982	3,449	3,433
Scarcity	3	-	-	-	-	-	-	-	-
Standby Allowance	3	768	908	2,097	970	1,890	1,890	1,966	2,046
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	16,788	17,106	17,643
Total Salaries and Allowances		93,301	103,788	120,610	126,804	125,130	125,130	127,786	132,664
Social Contributions									
Bargaining Council		59	75	89	82	82	82	85	88
Group Life Insurance		-	-	-	335	335	335	349	363
Medical		5,426	6,332	7,748	7,271	7,983	7,983	8,308	8,641
Pension		11,824	13,022	15,151	16,058	16,507	16,507	17,138	17,826
Unemployment Insurance		478	545	636	757	761	761	793	787
Total Social Contributions		17,788	19,973	23,624	24,503	25,668	25,668	26,673	27,704
Post-retirement Benefit	6								
Medical		(1,651)	(1,041)	(1,123)	-	-	-	-	-
Other Benefits		-	-	-	-	-	-	-	-
Pension		-	-	-	4,310	4,310	4,310	3,898	3,723
Total Post-retirement Benefit		(1,651)	(1,041)	(1,123)	4,310	4,310	4,310	3,898	3,723
Costs Capitalised to PPE		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		109,438	122,720	143,111	155,617	155,108	155,108	158,357	164,091
% increase	4		12.1%	16.6%	8.7%	(0.3%)	-	2.1%	3.6%
Total Parent Municipality		131,079	148,664	175,181	184,944	184,944	184,944	189,541	195,428
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	3								
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		-	-	-	-	-	-	-	-
Social Contributions									
Bargaining Council									
Group Life Insurance									
Medical									
Pension									
Unemployment Insurance									
Total Social Contributions		-	-	-	-	-	-	-	-
Post-retirement Benefit	6								
Medical									
Other Benefits									
Pension									
Total Post-retirement Benefit		-	-	-	-	-	-	-	-
Costs Capitalised to PPE		-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-
% increase	4		-	-	-	-	-	-	-
Senior Managers 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	3								
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	-	-	-	-	-	-	-	-	-
Social Contributions									
Bargaining Council									
Group Life Insurance									
Medical									
Pension									
Unemployment Insurance									
Total Social Contributions	-	-	-	-	-	-	-	-	-
Post-retirement Benefit									
Medical									
Other Benefits									
Pension									
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE									
Sub Total - Senior Managers of Entities	-	-	-	-	-	-	-	-	-
% increase									
Other Staff of Entities									
Salaries and Allowances									
Basic Salary									
Bonuses									
Allowance									
Accommodation, Travel and Incidental									
Cellular and Telephone									
Housing Benefits									
Non-pensionable									
Travel or Motor Vehicle									
Voluntary Work									
Total Allowance	-	-	-	-	-	-	-	-	-
Service Related Benefits									
Acting									
Bonus									
Danger Allowance									
Entertainment									
Fire Brigade									
In-kind Benefits									
Leave Pay									
Lifeguard/Duty Squads									
Long Service Award									
Overtime									
Scarcity									
Standby Allowance									
Tools Allowance									
Uniform/Special/Protective Clothing									
Leave gratuity									
Long Term Service Award									
Total Service Related Benefits	-	-	-	-	-	-	-	-	-
Total Salaries and Allowances	-	-	-	-	-	-	-	-	-
Social Contributions									
Bargaining Council									
Group Life Insurance									
Medical									
Pension									
Unemployment Insurance									
Total Social Contributions	-	-	-	-	-	-	-	-	-
Post-retirement Benefit									
Medical									
Other Benefits									
Pension									
Total Post-retirement Benefit	-	-	-	-	-	-	-	-	-
Costs Capitalised to PPE									
Sub Total - Other Staff of Entities	-	-	-	-	-	-	-	-	-
% increase									
Total Municipal Entities									
TOTAL SALARY, ALLOWANCES & BENEFITS	131,079	148,664	175,181	184,944	184,944	184,944	189,541	195,428	
% increase		13.4%	17.8%	5.6%	(0.0%)	-	2.5%	3.1%	
TOTAL MANAGERS AND STAFF	116,754	133,709	160,030	167,901	167,901	167,901	171,799	177,101	

References

"TOTAL MANAGERS AND STAFF" must agree to the line on Table A4 "Employee related costs"

"Sub Total - Councillors" must agree to the line on Table A4 "Remuneration of councillors"

References

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

Column Definitions:

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

KZN291 Mandeni - Supporting Table SA24 Summary of personnel numbers

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

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
9. Correct as at 30 June
10. Must account for all budgeted positions, as per the municipal organogram

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		8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	8,368	100,420	103,454	106,764
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	1,590	19,075	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		86	86	86	86	86	86	86	86	86	86	86	86	1,032	1,048	1,082
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Construction Contract Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Development Charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		45	45	45	45	45	45	45	45	45	45	45	45	539	557	575
Non-Exchange Revenue																
Property rates		6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	6,052	72,620	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		20,945	20,945	20,945	20,945	20,945	20,945	20,945	20,945	20,945	20,945	20,945	20,945	251,336	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)		39,605	39,605	39,605	39,605	39,605	39,605	39,605	39,605	39,605	39,605	39,605	39,605	475,259	483,258	507,025
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		271	271	271	271	271	271	271	271	271	271	271	271	3,257	3,322	3,387
Debt impairment		2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	2,494	29,925	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		7,205	7,205	7,205	7,205	7,205	7,205	7,205	7,205	7,205	7,205	7,205	7,205	86,462	76,967	80,912
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		5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	5,762	69,139	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		42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	504,851	482,068	505,141
Surplus/(Deficit)		(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(2,466)	(29,592)	1,190	1,884
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		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617

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		27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	27,505	330,055	341,039	360,352
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		507	507	507	507	507	507	507	507	507	507	507	507	6,088	790	815
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		211	211	211	211	211	211	211	211	211	211	211	211	2,532	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	46,493	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		8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	100,347	103,377	106,685
Vote 11 - Waste Management		1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	22,807	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		44,262	44,262	44,262	44,262	44,262	44,262	44,262	44,262	44,262	44,262	44,262	44,262	531,148	531,467	556,758
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	70,417	60,657	67,763
Vote 2 - Finance and administration		14,584	14,584	14,584	14,584	14,584	14,584	14,584	14,584	14,584	14,584	14,584	14,584	175,013	153,757	159,476
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	3,489	41,863	41,995	43,352
Vote 5 - Sport and Recreation		887	887	887	887	887	887	887	887	887	887	887	887	10,639	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		2,198	2,198	2,198	2,198	2,198	2,198	2,198	2,198	2,198	2,198	2,198	2,198	26,375	26,640	27,080
Vote 9 - Road transport		5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	5,687	68,249	69,881	72,215
Vote 10 - Energy sources		7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	88,362	87,983	90,798
Vote 11 - Waste Management		1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	17,855	24,090	26,689
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		42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	42,071	504,851	482,068	505,141
Surplus/(Deficit) before assoc.		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617

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		25,612	25,612	25,612	25,612	25,612	25,612	25,612	25,612	25,612	25,612	25,612	25,612	307,342	323,464	343,049
Executive and council		687	687	687	687	687	687	687	687	687	687	687	687	8,243	8,515	8,788
Finance and administration		24,925	24,925	24,925	24,925	24,925	24,925	24,925	24,925	24,925	24,925	24,925	24,925	299,099	314,949	334,262
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		718	718	718	718	718	718	718	718	718	718	718	718	8,619	3,387	3,496
Community and social services		500	500	500	500	500	500	500	500	500	500	500	500	6,001	700	723
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		218	218	218	218	218	218	218	218	218	218	218	218	2,619	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	61,077	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	46,493	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		10,263	10,263	10,263	10,263	10,263	10,263	10,263	10,263	10,263	10,263	10,263	10,263	123,154	126,257	130,270
Energy sources		8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	8,362	100,347	103,377	106,685
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	1,901	22,807	22,880	23,585
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional		41,683	41,683	41,683	41,683	41,683	41,683	41,683	41,683	41,683	41,683	41,683	41,683	500,191	505,377	530,668
Expenditure - Functional																
Government and administration		17,873	17,873	17,873	17,873	17,873	17,873	17,873	17,873	17,873	17,873	17,873	17,873	214,473	188,324	201,149
Executive and council		5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	5,868	70,417	60,657	67,763
Finance and administration		12,005	12,005	12,005	12,005	12,005	12,005	12,005	12,005	12,005	12,005	12,005	12,005	144,057	127,667	133,386
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	4,500	54,000	54,299	56,207
Community and social services		3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	3,444	41,328	41,805	43,149
Sport and recreation		887	887	887	887	887	887	887	887	887	887	887	887	10,639	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		7,934	7,934	7,934	7,934	7,934	7,934	7,934	7,934	7,934	7,934	7,934	7,934	95,211	97,158	99,952
Planning and development		2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	2,145	25,745	25,988	26,407
Road transport		5,407	5,407	5,407	5,407	5,407	5,407	5,407	5,407	5,407	5,407	5,407	5,407	64,887	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		9,132	9,132	9,132	9,132	9,132	9,132	9,132	9,132	9,132	9,132	9,132	9,132	109,579	115,546	121,071
Energy sources		7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	7,364	88,362	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		1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	1,488	17,855	24,090	26,689
Other		53	53	53	53	53	53	53	53	53	53	53	53	630	651	672
Total Expenditure - Functional		39,491	39,491	39,491	39,491	39,491	39,491	39,491	39,491	39,491	39,491	39,491	39,491	473,894	455,978	479,051
Surplus/(Deficit) before assoc.		2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	2,191	26,297	49,399	51,617

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		3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	42,699	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		284	284	284	284	284	284	284	284	284	284	284	284	3,403	180	185
Vote 5 - Sport and Recreation		2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	28,228	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		2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	2,292	27,509	9,284	9,581
Vote 10 - Energy sources		295	295	295	295	295	295	295	295	295	295	295	295	3,544	2,223	2,294
Vote 11 - Waste Management		98	98	98	98	98	98	98	98	98	98	98	98	1,178	-	-
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	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	117,222	64,642	66,711
Total Capital Expenditure	2	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	117,222	64,642	66,711

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		3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	3,863	46,351	42,218	43,569
Executive and council		3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	3,558	42,699	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		2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	2,636	31,631	10,917	11,266
Community and social services		258	258	258	258	258	258	258	258	258	258	258	258	3,099	180	185
Sport and recreation		2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	2,352	28,228	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		2,804	2,804	2,804	2,804	2,804	2,804	2,804	2,804	2,804	2,804	2,804	2,804	33,648	9,284	9,581
Planning and development		584	584	584	584	584	584	584	584	584	584	584	584	7,009	-	-
Road transport		2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	26,639	9,284	9,581
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		466	466	466	466	466	466	466	466	466	466	466	466	5,591	2,223	2,294
Energy sources		295	295	295	295	295	295	295	295	295	295	295	295	3,544	2,223	2,294
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		72	72	72	72	72	72	72	72	72	72	72	72	870	-	-
Waste management		98	98	98	98	98	98	98	98	98	98	98	98	1,178	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,769	117,222	64,642	66,711
Funded by:																
National Government		3,881	3,881	3,881	3,881	3,881	3,881	3,881	3,881	3,881	3,881	3,881	3,881	46,569	22,424	23,141
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		4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	4,050	48,599	22,424	23,141
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		9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,768	9,769	117,222	64,642	66,711

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													1		
Cash Receipts By Source															
Property rates	2,971	18,150	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	2,971	50,834	52,652	54,337
Service charges - electricity revenue	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	8,456	101,468	112,844	116,455
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	1,621	19,447	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	281	281	281	281	281	281	281	281	281	281	281	281	3,376	2,364	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	86	86	86	86	86	86	86	86	86	86	86	86	1,032	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	-	-	108,209	-	-	0	251,336	252,722	269,139
Other revenue	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	2,748	32,976	34,066	35,156
Cash Receipts by Source	123,586	33,303	18,124	18,124	18,124	55,789	18,124	18,124	126,333	18,124	18,124	18,127	484,005	493,017	514,812
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 Corporations, 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	142,020	33,303	18,124	18,124	18,124	62,372	18,124	18,124	145,205	18,124	18,124	18,127	527,894	541,226	564,546
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	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	9,280	111,358	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	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	8,305	99,663	88,512	93,048
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	5,610	5,610	5,610	5,610	5,610	5,610	5,610	5,610	5,610	5,610	5,610	5,610	67,321	42,179	51,732
Cash Payments by Type	39,674	39,674	39,674	39,674	39,674	39,674	39,674	39,674	39,674	39,674	39,674	39,674	476,089	427,389	450,907
Other Cash Flows/Payments by Type															
Capital assets	11,234	11,234	11,234	11,234	11,234	11,234	11,234	11,234	11,234	11,234	11,234	11,234	134,805	74,338	76,717
Retention (Capital)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	50,908	50,908	50,908	50,908	50,908	50,908	50,908	50,908	50,908	50,908	50,908	50,908	610,894	501,728	527,624
NET INCREASE/(DECREASE) IN CASH HELD	91,112	(17,605)	(32,784)	(32,784)	(32,784)	11,464	(32,784)	(32,784)	94,297	(32,784)	(32,784)	(32,781)	(83,000)	39,498	36,922
Cash/cash equivalents at the month/year begin:	124,247	215,359	197,754	164,970	132,186	99,402	110,866	78,082	45,299	139,596	106,812	74,028	124,247	41,247	80,745
Cash/cash equivalents at the month/year end:	215,359	197,754	164,970	132,186	99,402	110,866	78,082	45,299	139,596	106,812	74,028	41,247	41,247	80,745	117,667

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 Name of organisation	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
		Number			R thousand
CCG TECHNOLOGY GROUP	Yrs	3 YEARS	MSCOA	31 October 2027	12,638
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
MOBILE TELEPHONE NETWORKS (MTN)	Yrs	3 YEARS	3G MODEM FOR 87 USERS	31 January 2027	803
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
SONANI TRADING AND COMMUNICATION	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPA	29 May 2027	Transactional Ba
AGRIOPERATIONS HUB (PTY) LTD	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPA	29 May 2027	Transactional Ba
MORAR INCORPORATED	Yrs	3 YEARS	PANEL TO CONDUCT TRAININGS FOR THE MUNICIPA	29 May 2027	Transactional Ba
BIDVEST STEIGNER	Yrs	3 YEARS	HYGINE SERVICES	15 July 2027	2,353
MALUTHULI CONSULTING	Yrs	3 YEARS	THREE (3) SERVICE PROVIDERS	06 January 2028	Transactional Ba
AYANDA MBANGA		3 YEARS	THREE (3) SERVICE PROVIDERS	06 January 2028	Transactional Ba
DOLPHIN COAST LANDFILL MANAGEMENT	Yrs	2 YEARS	MUNICIPAL DUMPING SITE	31 December 2026	Transactional bas
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
INNOVATION GOVERNMENT SOFTWARE	Yrs	3	IMPLEMENTATION OF PMS AUTOMATED SYSTEM FO	31 August 2026	3,200
DESWAE LOGISTIC	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
DOLPHIN COAST TOWING	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
NEELAN'S AUTO CC	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
NKOSI AUTOMOTIVE (PTY) LTD	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
POWERSPARES ISITHEBE	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
SAMUEL AUTOMOTIVE	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
SIYAVUKA SUPPLY SERVICES	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
TAURUS HYDRULICS	Yrs	3	PANEL OF 08 SERVICE PROVIDERS TO ASSIST WITH	27 July 2027	Transactional bas
R BUSISIWE (PTY) LTD	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
MSEBE CONTRACTING	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
LAMAZWIDE PROJECTS	Yrs	3	PANEL OF 03 SERVICE PROVIDERS TO SUPPLY, INST	15 July 2027	Rate based
IJUBANE INVESTMENTS	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
ONOMBUTHU (PTY) LTD	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
KB LEVEL CONSTRUCTION	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based
WORTHKINGS	Yrs	3	PANEL OF (5) SERVICE PROVIDERS TO ASSIST WITH	05 January 2028	Rate based

References

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

KZN291 Mandeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 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								-
Total Operating Revenue Implication		-	10,060	2,130	2,228	2,331	-	-	-	-	-	-	-	16,750
Expenditure Obligation By Contract	2													
Contract 1 CCG TECHNOLOGY GROUP		8 YEARS	12,638	550	575	602								14,365
Contract 2 FNB		5 YEARS		450	471	492								
Contract 3 PAY DAY SOFTWARE SYSTEMS		3 YEARS	3,754	250	262	274								
Contract 4 MALUTHULI CONSULTING		4 YEARS												
Contract 5 KING CETSHWAYO MUNICIPALITY		2 YEARS	4,500	1,478	1,546	1,617								
Contract 6 SPARKS & ELLIS UNIFORMS		3 YEARS												
Contract 7 EZAMALUNQA TRADING		1 YEAR	2,781	1,000	1,046	1,094								
Contract 8 PROSECURE		1 YEAR	650											
Contract 9 RURAL METRO EMERGENCY SERVICES		2 YEARS	9,310	1,478	1,546	1,617								
Contract 10 NJOMISA BOERDERY		3 YEARS	1,575	650	680	711								
Contract 11 EZAMALUNQA TRADING		3 YEARS	27,869	10,435	10,915	11,417								
Contract 12 SNOBHO (PTY) LTD		3 YEARS	6,955	1,913	2,001	2,093								
Contract 13 etc														
Total Operating Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	70,031	18,204	19,042	19,918	-	-	-	-	-	-	-	127,195
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Total implication for all preceding years to be summed and total stated in 'Preceding Years' column

2. List all contracts with future financial obligations beyond the three years covered by the 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 Cap

Description	Ref
R thousand	1
<u>Capital expenditure on new assets by Asset Class/Sub-clas</u>	

Infrastructure
Roads Infrastructure
Roads
Road Structures
Road Furniture
Capital Spares
Storm water Infrastructure
Drainage Collection
Storm water Conveyance
Attenuation
Electrical Infrastructure
Power Plants
HV Substations
HV Switching Station
HV Transmission Conductors
MV Substations
MV Switching Stations
MV Networks
LV Networks
Capital Spares
Water Supply Infrastructure
Dams and Weirs
Boreholes
Reservoirs
Pump Stations
Water Treatment Works
Bulk Mains
Distribution
Distribution Points
PRV Stations
Capital Spares
Sanitation Infrastructure
Pump Station
Reticulation
Waste Water Treatment Works
Outfall Sewers
Toilet Facilities
Capital Spares
Solid Waste Infrastructure
Landfill Sites
Waste Transfer Stations
Waste Processing Facilities
Waste Drop-off Points
Waste Separation Facilities
Electricity Generation Facilities
Capital Spares
Rail Infrastructure
Rail Lines
Rail Structures
Rail Furniture
Drainage Collection
Storm water Conveyance
Attenuation
MV Substations
LV Networks
Capital Spares
Coastal Infrastructure
Sand Pumps
Piers
Revetments
Promenades
Capital Spares
Information and Communication Infrastructure
Data Centres
Core Layers
Distribution Layers
Capital Spares

<u>Community Assets</u>	
Community Facilities	
Halls	
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	
<u>Heritage assets</u>	
Monuments	
Historic Buildings	
Works of Art	
Conservation Areas	
Other Heritage	
<u>Investment properties</u>	
Revenue Generating	
Improved Property	
Unimproved Property	
Non-revenue Generating	
Improved Property	
Unimproved Property	
<u>Other assets</u>	
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	
<u>Biological or Cultivated Assets</u>	
Biological or Cultivated Assets	
<u>Intangible Assets</u>	
Servitudes	
Licences and Rights	
Water Rights	
Effluent Licenses	
Solid Waste Licenses	
Computer Software and Applications	
Load Settlement Software Applications	
Unspecified	
<u>Computer Equipment</u>	
Computer Equipment	
<u>Furniture and Office Equipment</u>	
Furniture and Office Equipment	
<u>Machinery and Equipment</u>	
Machinery and Equipment	
<u>Transport Assets</u>	
Transport Assets	
<u>Land</u>	
Land	
<u>Zoo's, Marine and Non-biological Animals</u>	
Zoo's, Marine and Non-biological Animals	
<u>Living resources</u>	
Mature	
Policing and Protection	
Zoological plants and animals	
Immature	
Policing and Protection	
Zoological plants and animals	
Total Capital Expenditure on new assets	1

References

1. Total Capital Expenditure on new assets (SA34a) plus Total C

Capital expenditure on new assets by asset class

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
\$								

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	19,335	9,194	9,488
Roads Infrastructure		66,178	74,697	23,929	3,913	16,943	16,943	19,335	9,194	9,488
Roads		-	8,520	23,929	3,913	16,943	16,943	19,335	9,194	9,488
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	22,813	9,194	9,488
Renewal of Existing Assets as % of total capex		57.2%	43.3%	23.4%	6.7%	14.8%	14.8%	19.5%	14.2%	14.2%
Renewal of Existing Assets as % of deprecn"		75.0%	736.2%	78.2%	24.2%	51.6%	51.6%	59.0%	23.8%	23.8%
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										
Infrastructure		13,528	14,325	18,304	21,802	22,706	22,706	24,964	22,746	25,431
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	5,877	3,499	5,438
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		3,059	3,421	4,343	5,565	5,915	5,915	5,877	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	9,113	7,952	7,794
Machinery and Equipment	3,970	5,289	8,094	10,438	9,916	9,916	9,113	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	36,947	33,664	36,291
R&M as a % of PPE & Investment Property		2.4%	3.2%	3.8%	4.4%	4.1%	4.1%	5.0%	4.4%	4.7%
R&M as % Operating Expenditure		5.5%	5.4%	6.1%	7.3%	7.1%	7.1%	11.8%	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

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	-	-	-
Local 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.

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	7,891	2,313	2,387
Roads Infrastructure		21,457	81,081	38,444	46,560	36,723	36,723	4,696	90	93
Roads		17,453	75,442	38,354	44,908	36,462	36,462	4,609	90	93
Road Structures		3,854	3,854	-	-	-	-	-	-	-
Road Furniture		150	1,785	90	1,652	261	261	87	-	-
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	3,196	2,223	2,294
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	2,413	2,223	2,294
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	3,159	-	-
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	1,420	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	57,380	56,646	-	3,709	3,377	3,377	1,420	-	-
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	40,012	42,218	43,569
Operational Buildings	1,086	12,354	4,385	33,153	28,640	28,640	40,012	42,218	43,569
Municipal Offices	-	-	946	29,130	22,988	22,988	38,786	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	51,497	44,531
									45,956

Upgrading of Existing Assets as % of total capex	24.0%	33.0%	35.1%	68.3%	57.0%	57.0%	43.9%	68.9%	68.9%
Upgrading of Existing Assets as % of deprecn*	315.8%	562.4%	117.0%	246.0%	199.5%	199.5%	133.3%	115.2%	115.2%

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 in Budgeted 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		42,699	42,218	43,569	44,876	46,223	47,609	
Vote 2 - Finance and administration		3,652	-	-	-	-	-	
Vote 3 - Internal audit		-	-	-	-	-	-	
Vote 4 - Community and social services		3,403	180	185	191	197	203	
Vote 5 - Sport and Recreation		28,228	10,737	11,081	11,413	11,756	12,108	
Vote 6 - Public safety		-	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	
Vote 8 - Planning and Development		7,009	-	-	-	-	-	
Vote 9 - Road transport		27,509	9,284	9,581	9,868	10,164	10,469	
Vote 10 - Energy sources		3,544	2,223	2,294	2,363	2,434	2,507	
Vote 11 - Waste Management		1,178	-	-	-	-	-	
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		117,222	64,642	66,711	68,712	70,773	72,897	-
Future operational costs by vote	2							
Vote 1 - Executive and council		70,417	60,657	67,763	69,796	71,890	74,047	
Vote 2 - Finance and administration		175,144	153,757	159,476	164,260	169,188	174,263	
Vote 3 - Internal audit		-	-	-	-	-	-	
Vote 4 - Community and social services		41,863	41,995	43,352	44,652	45,992	47,371	
Vote 5 - Sport and Recreation		10,639	11,341	11,856	12,212	12,578	12,955	
Vote 6 - Public safety		1,295	932	968	997	1,027	1,057	
Vote 7 - Housing		204	31	32	33	34	35	
Vote 8 - Planning and Development		26,375	26,640	27,080	27,892	28,729	29,591	
Vote 9 - Road transport		68,249	69,881	72,215	74,381	76,613	78,911	
Vote 10 - Energy sources		88,362	87,983	90,798	93,522	96,328	99,218	
Vote 11 - Waste Management		17,855	24,090	26,689	27,489	28,314	29,163	
Vote 12 - Environmental Protection		4,579	4,762	4,914	5,061	5,213	5,370	
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		504,982	482,068	505,141	520,296	535,904	551,982	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		100,420	103,454	106,764	109,967	113,266	116,664	
Service charges - Water								
Service charges - Waste Water Management								
Service charges - Waste Management		19,075	19,024	19,606	20,194	20,800	21,424	
Agency services		1,500	1,549	1,599	1,647	1,696	1,747	
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		120,995	124,027	127,969	131,808	135,763	139,836	-
Net Financial Implications		501,209	422,684	443,883	457,199	470,915	485,043	-

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)

