



# MANDENI LOCAL MUNICIPALITY

# 2024/25 TOP LAYER SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN/ SDBIP ORGANISATIONAL SCORECARD

## **SUBMISSION OF 2024/25 TOP LAYER SDBIP**

The Top Layer Service Delivery Budget Implementation Plan (SDBIP), indicating how the budget and the strategic objectives of the Council will be implemented, is herewith submitted in terms of Section 53(1)(c)(ii) of the Municipal Finance Management Act (MFMA), MFMA Circular No. 13 and the Budget and Reporting Regulation for the necessary approval.

The 2024/25 SDBIP and the financial information is derived from the Final 2024/25 MTREF budget schedules from National Treasury (Schedule A).

**PRINT NAME:** MR. S.G. KHUZWAYO

**MUNICIPAL MANAGER OF MANDENI MUNICIPALITY**



Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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**MAYORS FOREWORD**

As the Mayor of Mandeni Municipality in accordance with Section 53 (1) of the Municipal Finance Management Act 56 of 2003, I am pleased to approve and publish the Adjusted Service Delivery Budget and Implementation Plan for 2024/25 Financial year.

Section 1 of the Municipal Finance Management Act (56 of 2003) defines the SDBIP as:

“A detailed plan approved by the Mayor of a Municipality’s delivery of services and execution of its annual budget and which must include (as part of the top layer) the following:

- (a) Projections for each month of –
  - (i) Revenue to be collected by source and
  - (ii) Operational and Capital expenditure by vote;



(b) Service delivery targets and performance indicators for each quarter”.

In developing a good performance management tool for the municipality, the IDP, Budget and Service Delivery Budget and Implementation Plan are developed in order to put into effect the budget. The SDBIP is a monitoring and implementation tool that is vital link between the Mayor, Council and Administration as it facilitates the process for holding management accountable for its performance. The SDBIP quantifies the strategic objectives as highlighted in the budget to measurable outcomes. It is then that as monitoring tool the Mayor and Council are able to monitor the performance of Senior Managers and the community is able to monitor the municipality.

Our submission of the SDBIP is not mere legislative compliance. It serves as an instrument of enhancing accountability since it provides specific details for all oversight, institutions, the Council itself and community to track the relevance of what we do against our mandate. We will double on efforts in accelerating up service delivery to make the lives of our citizens better.

**Date:** \_\_\_\_\_

\_\_\_\_\_  
**CLLR T.P MDLALOSE**  
**THE MAYOR**



## STATEMENT BY THE MUNICIPAL MANAGER



As the Municipal Manager I duly submit to the Mayor the Adjusted Service Delivery and Budget Implementation Plan. Section 69(1) of the local government: Municipal Finance Management Act No. 56 of 2003 states that the accounting officer of the respective municipality is responsible for the implementing the municipality's approved budget, including all reasonable steps to ensure:

- That spending of funds is in accordance with municipal budget and is reduced as necessary when revenue is anticipated to be less than the projected in the budget or in the service delivery budget and implementation plan.
- That revenue and expenditure are properly monitored.

Whilst the budget sets yearly service delivery and budget targets (revenue and expenditure per votes), it is imperative that in-year mechanism are able to measure performance and progress on a continuous basis. Hence, the end of year targets must be based on quarterly and monthly targets and the municipal manager must ensure that budget is built around quarterly and monthly information. Being a start of year planning and target tool, the SDBIP gives meaning to both in year reporting in terms of Section 71 (monthly) reporting; Section 72 being mid-year reporting and end of year reports all guided in terms of the Municipal Finance management Act 56 of 2003.



The SDBIP aims to ensure that managers are problem-solvers, who routinely look for unanticipated problems and resolve them as soon as possible and enables the Council to monitor the performance of the municipality against quarterly targets on service delivery.

We pride ourselves with achieving key deadlines and compliance issues when it comes to planning our service delivery programs and performance monitoring systems. This Adjusted SDBIP for 2024/25 is based on the Final Municipal Integrated Development Plan (IDP). This Organisation Service Delivery and Budget Implementation Plan (SDBIP) combines and sets out the 2024/25 MTREF various components in the format required by National Treasury.

Date: \_\_\_\_\_

\_\_\_\_\_  
**MUNICIPAL MANAGER**  
**MR. S. G KHUZWAYO**





## CHAPTER 1: EXECUTIVE SUMMARY

### 1.1 INTRODUCTION

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”

As the budget gives effect to the strategic priorities of the municipality it is important to supplement the budget and the IDP with a management and implementation plan. The SDBIP serves as the commitment by the Municipality, which includes the administration, council and community, whereby the intended objectives and projected achievements are expressed in order to ensure that desired outcomes over the long term are achieved and these are implemented by the administration over the next twelve months.

The SDBIP provides the basis for measuring performance in service delivery against quarterly targets and implementing the budget based on monthly projections. Circular 13 further suggests that “the SDBIP provides the vital link between the Mayor, Council (Executive) and the Administration, and facilitates the process for holding management accountable for its performance. The SDBIP is a management, implementation and monitoring tool that will assist the Mayor, Councilors, Municipal Manager, Senior Managers and the Community to measure progress in terms of implementation of the prioritized and budgeted projects under the 2024/25 Financial Year and will further give indication on areas for interventions and most importantly for Council to play its oversight role appropriately.”

The purpose of the SDBIP is to monitor the execution of the budget, performance of senior management and achievement of the strategic objectives set by Council. It enables the Municipal Manager to monitor the performance of Senior Managers, the Mayor to monitor the performance of the municipal manager, and for the community to monitor the overall performance of the municipality. In the interests of good governance and better accountability, the SDBIP should therefore determine and be aligned with the performance agreements of the Municipal Manager and Senior Managers.

The development, implementation and monitoring of a Service Delivery and Budget Implementation Plan (SDBIP) is required by the Municipal Finance Management Act (MFMA). In terms of Circular 13 of National Treasury, “the SDBIP gives effect to the Integrated Development Plan (IDP) and budget of the municipality and will be possible if the IDP and budget are fully aligned with each other, as required by the MFMA.”





Figure 1: SDBIP “contract” diagram as depicted in the Circular No. 13 by National Treasury, MFMA

## 1.2 LEGISLATION

According to the Municipal Finance Act (MFMA) the definition of a SDBIP is: 'service delivery and budget

implementation plan' means a detailed plan approved by the Mayor of a municipality in terms of section 53 (1) (c) (ii) for implementing the municipality's delivery of municipal services and its annual budget, and which must indicate-

- Projections for each month of-
  - Revenue to be collected, by source; and
  - Operational and capital expenditure, by vote;
- Service delivery targets and performance indicators for each quarter

Section 53 of the MFMA stipulates that the Mayor should approve the SDBIP within 28 days after the approval of the budget. The mayor must also ensure that the revenue and expenditure projections for each month and the service delivery targets and performance indicators as set out in the SDBIP are made public within 14 days after their approval.

The following National Treasury prescriptions as minimum requirements that must form part of the SDBIP are applicable to the Mandeni Local Municipality:

- Monthly projections of revenue to be collected by source
- Monthly projections of expenditure (operating and capital) and revenue for each vote \*
- Quarterly projections of service delivery targets and performance indicators for each vote

Section 1 of the MFMA defines a “vote” as:

- One of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- Which specifies the total amount that is appropriated for the purposes of the department or functional area concerned



Table 1: Legislative Performance Reporting Framework

| 1.2.1 LEGISLATIVE PERFORMANCE REPORTING FRAMEWORK                                                                                 |                                                                                                                                                                                                        |                                                                                                                                                                    |
|-----------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FREQUENCY AND NATURE OF REPORT                                                                                                    | MANDATE                                                                                                                                                                                                | RECIPIENTS                                                                                                                                                         |
| Monthly reporting on actual revenue targets and spending against budget no later than 10 working days after the end of each month | Section 71 of the MFMA                                                                                                                                                                                 | National Treasury                                                                                                                                                  |
| Quarterly progress report                                                                                                         | Section 41 (1) (e) of the Systems Act, Section 166 (2) (a) (v) and (vii) of the Municipal Management Finance Act (MFMA) and Regulation 7 of Municipal Planning and Performance Management Regulations. | 1. Municipal Manager<br>2. Mayor<br>3. EXCO<br>4. Audit Committee<br>5. National Treasury                                                                          |
| Mid-year performance assessment                                                                                                   | Section 72 of the MFMA.<br>Section 13 (2) (a) of Municipal Planning and Performance Management Regulations 2001.                                                                                       | 1. Municipal Manager<br>2. Mayor<br>3. EXCO<br>4. Council<br>5. Audit Committee<br>6. National Treasury<br>7. Provincial Government                                |
| Annual report (to be tabled before Council by 31 January (draft and approved / published by 31 March each year)                   | Sections 121 and 127 of the MFMA, as read with Section 46 of the Systems Act and Section 6 of the Systems Amendment Act.                                                                               | 1. Mayor<br>2. EXCO<br>3. Council<br>4. MPAC<br>5. Audit Committee<br>6. Auditor-General<br>7. National Treasury<br>8. Provincial Government<br>9. Local Community |



## 1.3 METHODOLOGY AND CONTENT

National Treasury directives are clear on the contents and methodology to derive at the SDBIP. As a first step, the IDP objectives need to be quantified and related into key performance indicators. The budget is aligned to the objectives, projects and milestones to enable the SDBIP to serve as monitoring tool for service delivery. What gets measured gets done, therefore it should be noted, that in order to improve on certain processes and co-operation within the municipality, process indicators have been developed for measurement purposes during 2024/25 Financial year.

The Mandeni Local Municipality has incorporated the following relevant components into their SDBIP, but has used the initiative to devise it as follows:

- *Monthly projections of Revenue by Source.*
- *Monthly projections Expenditure by (Department) Vote.*
- *Overview of alignment IDP.*
- *Quarterly projections of service delivery targets and performance indicators for each (Department) Vote.*
- *Capital Works Plan over three years.*

In the development of Mandeni Local Municipality's SDBIP cognisance was taken of the IDP Priorities, Objectives and Strategies ensuring progress towards the achievement thereof. The SDBIP of the Mandeni Local Municipality is aligned to the Key Performance Areas (KPA's) as prescribed by Regulations 805 of 2006 and the IDP Guidelines by COGTA for purposes of alignment to the Performance Agreements of the Municipal Manager and Managers directly accountable to the Municipal Manager.

The Institutional Indicators will form part of the Performance Agreements and Plans of the Municipal Manager and Managers directly accountable to the Municipal Manager. Indicators are assigned quarterly targets and responsibilities to monitor performance. The SDBIP serves as a management, implementation and monitoring tool that will assist the Mayor, Councillors, Municipal Manager and Senior Managers in delivering services to the community. The SDBIP is described as a layered plan. The top layer deals with consolidated service delivery targets and time frames as indicated on this plan.

Top Management is held accountable for the implementation of the consolidated projects and Key Performance Indicators. In the Lower level SDBIP, Divisional Heads will be held accountable for the implementation of the projects for that department, although all Top Managers are on average held accountable for implementing their departments' projects within time and budget. From the consolidated information, Senior Management is expected to develop the next level of detail by breaking up outputs into smaller outputs and then linking and assigning responsibility to middle-level and junior managers and will be contained in the Lower SDBIP, which is not required to be approved by Council neither to be published. For 2024/25 financial year, the lower SDBIP will contain the responsibilities of the Divisional Managers. This lower SDBIP is a management tool for Top Management and need not be made public and is a separate document for each internal department.

### 1.3.1 PREPARATION OF THE SDBIP

"Section 69 (3) (a) of the MFMA requires the accounting officer (Municipal Manager) to submit draft SDBIP and annual performance agreements for the municipal manager and all senior managers, as required in terms of section 57 (1) (b) of the Municipal Systems Act. These should be submitted to the mayor not later than 14 days after the approval of the annual budget. The Mayor in accordance with section 53 (3) (a) & (b) of the MFMA must not later than 14 days after the approval of the SDBIP ensure that the revenue and expenditure projections for each month and service delivery targets and performance indicators for each quarter, as set out in the SDBIP are made public. In the light of this statement must also ensure that the performance agreements of the municipal manager, senior managers and any other categories of officials as may be prescribed, are also made public. Copies of such performance agreements must be submitted to the Council and MEC for local government in the province".

These are the legal requirements and deadline limits to assist a municipality to comply with the law-however, best practice suggests that this be done earlier by municipalities, starting with senior managers to draw up their second layer departmental SDBIPs in the early stages of the planning and budget preparation process in line with the strategic direction set in the IDP. The mayor and municipal manager should lead this process.

The municipality should ideally publish its draft SDBIP with its draft budget, or soon after as supporting documentation to assist its budget hearings process normally held at the end of March or in April. As noted above, the SDBIP should be submitted to the Mayor by 1 May at the latest. If the draft SDBIP is to be provided for the budget hearings, the municipality may want to bring this date forward, or provide departmental SDBIPs as supporting information to the relevant committee around the end of March. In this case, the Mayor will need to approve such departmental or draft SDBIP by mid-March.



It should be noted that it is up to the municipality to determine extra detail, and whether they wish to bring forward their deadlines for submission and approval. A municipality could also opt to have a high level SDBIP complete with ward break-downs for tabling and publication, but may also in addition make available lower layer departmental SDBIPs and other information as requested by Council.

With careful planning of the budget process, it may be possible for the Mayor to approve the SDBIP in less than 7 days after the council approves the budget. Legally, to take account of possible revisions to the budget, the Act allows for this to occur not later than 28 days after budget approval.

The SDBIP is a key management, implementation and monitoring tool, which provides operational content to the end-of-year service delivery targets, set in the budget and IDP. It determines the performance agreements for the municipal manager and all top managers, whose performance can then be monitored through Section 71 and 72 reports, and evaluated through the annual report process.

### 1.3.2 SDBIP PROCESS

The SDBIP process comprises the following stages, which forms part of a cycle:

#### ***Planning:***

During this phase the SDBIP process Plan is developed, to be tabled with the IDP Process Plan. SDBIP related processes e.g. workshop schedules distribution of circulars and training workshops, are also reviewed during this phase.

#### ***Strategizing:***

During this phase the IDP is reviewed and subsequent SDBIP programme and projects for the next 5 years based on local, provincial and national issues, previous year's performance and current economic and demographic trends etc.

#### ***Tabling:***

Consultation with the community and stakeholders of the IDP on the SDBIP is done through budget hearings and formal local, provincial and national inputs or responses are also considered in developing the final document.

#### ***Adoption:***

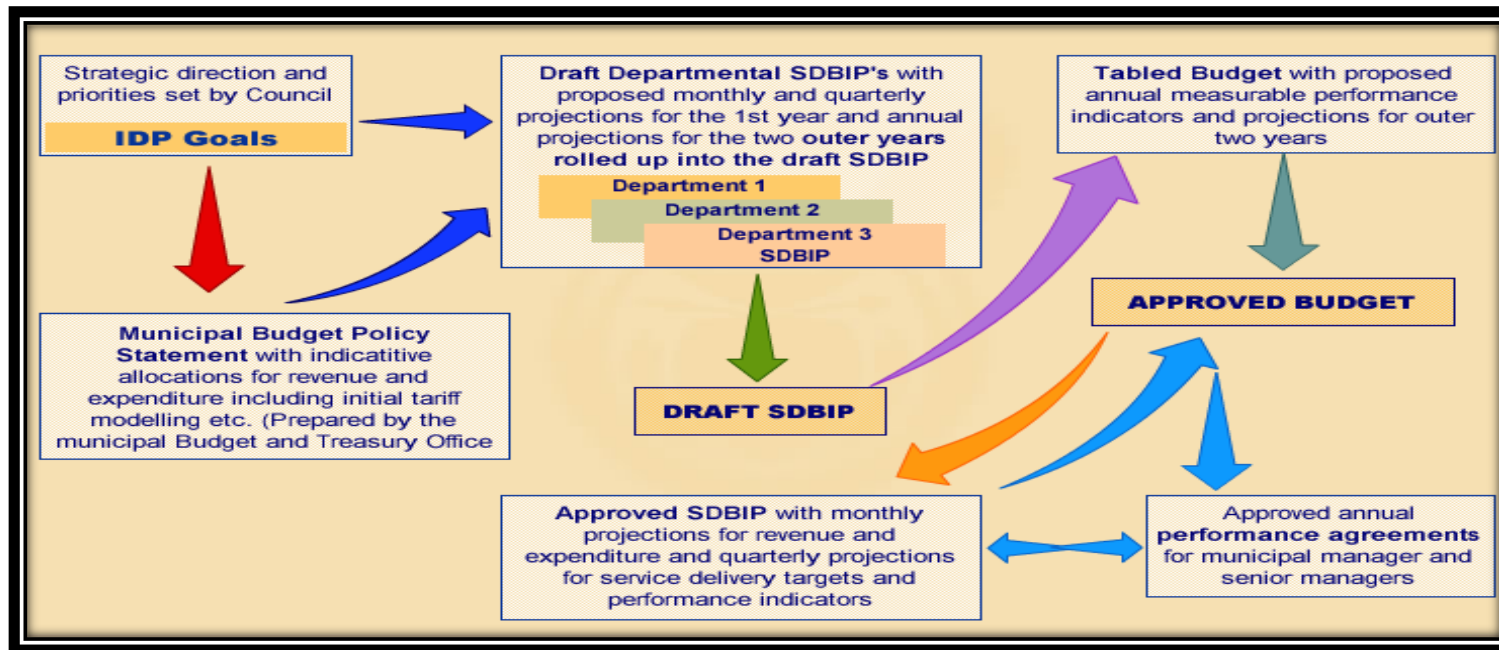
The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

#### ***Publishing:***

The adopted SDBIP is made public and is published on the Council's website.



Figure 2: The process for preparing and approving the SDBIP, as depicted in the MFMA Circular No.13, is diagrammatically summarised as follows:



### 1.3.3 REPORTING ON THE SDBIP

This section covers reporting on the SDBIP as a way of linking the SDBIP with the oversight and monitoring operations of the Municipal Administration. Various reporting requirements are outlined in the MFMA and both the Mayor and the Accounting officer have clear roles to play in preparing and presenting these reports. The SDBIP provides an excellent basis for generating the reports for which the MFMA requires. These reports then allow the Council to monitor the implementation of Service Delivery Programs and Initiatives across the Municipality boundaries.

#### 1.3.3.1 Monthly Reporting

Section 71 of the MFMA stipulates that reporting on actual revenue targets and spending against the budget should occur on a monthly basis. This reporting must be conducted by the Accounting

Officer of a municipality no later than 10 working days, after the end of each month.

#### Reporting must include the following:

- actual revenue, per source;
- actual borrowings;
- actual expenditure, per vote;
- actual capital expenditure, per vote;
- the amount of any allocations received

#### If necessary, explanation of the following must be included in the monthly reports:

- Any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote
- Any material variances from the service delivery and budget implementation plan and;



- Any remedial or corrective steps taken or to be taken to ensure that the projected revenue and expenditure remain within the municipalities approved budget.

### **1.3.3.2 Quarterly Reporting**

Section 52 (d) of the MFMA compels the Mayor to submit a report to the council on the implementation of the budget and the financial state of affairs of the municipality within 30 days of the end of each quarter. The quarterly performance projections captured in the SDBIP form the basis for the mayor's quarterly report.

### **1.3.3.3 Mid-year Reporting**

Section 72 (1) (a) of the MFMA outlines the requirements for mid-year reporting.

***The Accounting Officer is required by the 25th January of each year to assess the performance of the municipality during the first half of the year considering:***

- The monthly statements referred to in section 71 of the first half of the year;
- The municipalities service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the Service Delivery and Budget Implementation Plan;
- The past year's annual report, and progress on resolving problems identified in the annual report; and,
- The performance of every municipal entity under the sole or shared control of the municipality, considering reports in terms of section 88 from any such entities.
- Based on the outcomes of the mid-year budget and performance assessment report, an adjustments budget may be tabled if actual revenue or expenditure amounts are materially different from the projections contained in the budget or the SDBIP.
- The SDBIP is also a living document and may be modified based on the mid-year performance review. Thus, the SDBIP remains a kind of contract that holds The Mandeni Municipality accountable to the community.

### **1.3.3.4 Annual Reporting**

The Annual Performance Report is compiled in terms of the Municipal Systems Act (MSA), 32 of 2000, section 46(1) and (2), as well as the MFMA Circular 11 and 63 on annual reporting. This report covers the performance information of a Financial Year and focuses on the implementation of the Service Delivery Budget and Implementation Plan (SDBIP), in relation to the objectives as encapsulated in the Municipality's Integrated Development and Plan (IDP).

The Mayor will be required to report to the full Council on the overall municipal performance. It is proposed that this reporting take place using the municipal scorecard in an Annual Performance Report format as per the Municipal Systems Act (MSA). The said Annual Performance Report will form part of the municipality's Annual Report as per section 121 of the Municipal Finance Management Act.

## **1.3.4. PRINCIPLES UNDER-PINNING OUR SDBIP**

***The Municipality commits to the following key principles in its implementation of the SDBIP. That the process:***



- Must be used as a management tool and incorporated into existing ways of managing performance in the municipality.
- Measurement must be based on clearly defined targets and agreed timeframes.
- Must align strategic organizational development goals and budget prioritization linked to community needs and resource constraints.
- Must provide for measurement of progress against IDP commitments;
- Only focus on budgeted projects
- Must ensure measurement of performance against National KPIs
- Must promote use as an early warning system
- Must focus on outcomes (development impact achievements)
- Must provide clarity to all employees on their role in the achievement of municipal and departmental targets.





## TER 2: OVERVIEW OF ALIGNMENT TO THE IDP

### 2.1 VISION

*“TO BE A RELIABLE PEOPLE CENTERED AND SUSTAINABLE ECONOMIC HUB BY 2030”*

### 2.2 MISSION

We will achieve our mission by:

-  *Continuously striving for better*
-  *Excelling in all key processes of service delivery*
-  *Continuously listening and responding to our communities and all stake holders*
-  *Remaining financially astute*





## 2.3 CORE VALUES

In keeping with the principles of Batho Pele our conduct will be guided by the following:

-  *Honestly*
-  *Transparency*
-  *Integrity*
-  *Inclusiveness*
-  *Commitment*
-  *Professionalism*

## 2.4 MUNICIPAL BACKGROUND

Mandeni Local Municipality is one of the four local municipalities under the jurisdiction of ILembe District Municipality in Kwa-Zulu Natal Province. It is divided into 18 wards and has 180 ward committee members. The municipality is led by a council of 35 elected councillors. The Mayor is the chairperson of the Executive Committee which is comprised of senior councillors and some of these Councillors serve as chairpersons of the municipality's Portfolio Committees. Mandeni Municipality (KZN 291) is a Category B Municipality. As determined by the Demarcation Board in terms of Section 4 of the Municipal Structures Act 1998, the powers and functions listed below have been assigned to Mandeni Municipality.

**Table 2: Powers and Functions of the Municipality as per the Constitution**

| CONSTITUTION OF THE REPUBLIC OF SOUTH AFRICA | CORE/PRIMARY POWERS AND FUNCTIONS                                                                                                                                                                                 |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE 4<br/>PART B</b>                 | The municipality has the authority to approve building plans in accordance with the National Building Regulations.                                                                                                |
|                                              | Electricity and Gas Reticulation is partly done by the municipality together with Eskom, providing electricity in the licensed areas, with the remainder done by Eskom.<br>Fire Fighting Services are outsourced. |
|                                              | Municipal Planning: Development Planning receives applications, process them and recommends them to the portfolio committee for approval.                                                                         |
|                                              | Storm water management systems are found in built-up areas; this is done according to the Municipal storm water master plan which guides municipal storm water management.                                        |
| <b>SCHEDULE 5<br/>PART B</b>                 | Cemeteries – The municipality is currently undertaking a study to establish a regional cemetery.                                                                                                                  |
|                                              | Cleaning – Municipal Halls, use food for waste, Zibambele and Community Works Programs for cleaning streets and other amenities.                                                                                  |
|                                              | Municipal Roads – road maintenance and road construction.                                                                                                                                                         |



Refuse Removal, refuse dumps and solid waste disposal

Street lighting- Municipality and Eskom.

Traffic and parking – performed by the municipality.

## 2.5 MUNICIPAL HIGH-LEVEL STRATEGIC MAPPING

**Table 3: Municipal High-level Strategic Mapping**

| NATIONAL KPA's                                                | OUTCOMES 9                                                           | BACK TO BASIC PILLARS                                    | IDP STRATEGIC ISSUES                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|---------------------------------------------------------------|----------------------------------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Basic Infrastructure and Service Delivery</b>              | Improved Access to Basic Services                                    | Service Delivery: Creating Conditions for Decent Living) | <ul style="list-style-type: none"> <li>• Electricity</li> <li>• Access to roads and storm water</li> <li>• Telecommunications</li> <li>• Community and public facilities</li> <li>• Solid waste disposal</li> <li>• Housing</li> <li>• Land use management systems</li> </ul>                                                                                                                                                                                   |
| <b>Local Economic Development</b>                             | Community Work Programme Implemented and Cooperatives Supported      | Service Delivery                                         | <ul style="list-style-type: none"> <li>• Local Economic Development</li> <li>• Tourism Planning</li> <li>• Agricultural Development</li> <li>• Cooperatives and SMME's</li> <li>• Public Private Partnerships</li> <li>• Business Support and Development</li> </ul>                                                                                                                                                                                            |
| <b>Community Services and Social Development</b>              | Community Work Programme Implemented and Cooperatives Supported      | Good Governance and Public Participation                 | <ul style="list-style-type: none"> <li>• Education</li> <li>• Health</li> <li>• Social Security</li> <li>• Community Safety</li> <li>• Disaster Management</li> <li>• Gender, youth and people with disabilities</li> <li>• Sports and Recreation</li> <li>• HIV and Aids</li> <li>• Community and Public Facilities</li> <li>• Land Reform</li> <li>• Environmental Sustainability</li> <li>• Arts and Culture</li> <li>• Cemeteries and Crematoria</li> </ul> |
| <b>Municipal Financial Viability and Management</b>           | Improved Municipal Financial and Administrative Capability           | Sound Financial Management                               | <ul style="list-style-type: none"> <li>• Budgeting and Reporting</li> <li>• Revenue Enhancement</li> <li>• Expenditure Control</li> <li>• Financial Management</li> </ul>                                                                                                                                                                                                                                                                                       |
| <b>Municipal Institutional Development and Transformation</b> | Differentiated Approach to Municipal Financing, Planning and Support | Building Capable Local Government Institution            | <ul style="list-style-type: none"> <li>• Batho Pele</li> <li>• Performance Management</li> <li>• Human Resources</li> </ul>                                                                                                                                                                                                                                                                                                                                     |



|                                                 |                                                           |                                          |                                                                                                                                                                                                                 |
|-------------------------------------------------|-----------------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                 |                                                           |                                          | <ul style="list-style-type: none"> <li>• Information Technology</li> <li>• Administration</li> </ul>                                                                                                            |
| <b>Good Governance and Public Participation</b> | Deepening Democracy Through Refined Ward Committee System | Good Governance and Public Participation | <ul style="list-style-type: none"> <li>• Integrated Development Planning</li> <li>• Policy Development</li> <li>• Public Participation</li> <li>• Internal Audit</li> <li>• Anti-Corruption Strategy</li> </ul> |
|                                                 |                                                           |                                          | <ul style="list-style-type: none"> <li>•</li> </ul>                                                                                                                                                             |



## CHAPTER 3

## 3. SERVICE DELIVERY OBJECTIVES

The section that follows contains the municipal service delivery objectives, key Performance Indicators and targets for the 2024/25 financial year.

The first part contains council's high-level objectives, which indicate what the municipality hope to deliver at the end of the financial year and how the organisation will look like to both the external and internal customers.

Mandeni Local Municipality utilises the Balanced Score Card as the model to plan, implement, monitor and evaluate performance. With an emphasis on "balanced", the Scorecard uses four perspectives to answer critical service delivery questions. This provides the balance that successful organizations seek in measuring performance: The perspectives of the balanced Score Card are depicted in the table below:

**Table 4: Balanced Score Card: Municipal Strategic Objectives Aligned to Goals**

| MANDENI STRATEGIC OBJECTIVES ALIGNED TO GOALS |                       |                                                                                                               |
|-----------------------------------------------|-----------------------|---------------------------------------------------------------------------------------------------------------|
| 1.                                            | Goal 1                | Universal access to basic services and infrastructure development by 2030                                     |
| 1.1                                           | Strategic Objective 1 | Improve access to all infrastructure and services                                                             |
| 2.                                            | Goal 2                | To develop a sustainable and efficient municipality based on sound financial management.                      |
| 2.1                                           | Strategic Objective 1 | Ensure a financially viable municipality                                                                      |
| 3.                                            | Goal 3                | To foster a culture of community involvement and good governance in the affairs of the municipality           |
| 3.1                                           | Strategic Objective 1 | Ensure participative, transparent and accountable governance in the municipality.                             |
| 4.                                            | Goal 4                | Promoting and facilitating human development                                                                  |
| 4.1                                           | Strategic Objective 1 | Achieve a holistic human development and capacitation for the realization of skilled and employable workforce |
| 5.                                            | Goal 5                | Facilitate the creation of job opportunities                                                                  |
| 5.1                                           | Strategic Objective 1 | Facilitate the creation of employment opportunities for skilled and employable people                         |
| 6.                                            | Goal 6                | Providing and facilitating access to social services and facilities                                           |
| 6.1                                           | Strategic Objective 1 | Ensure that our people have access to community facilities and services.                                      |
| 6.2                                           | Strategic Objective 2 | Aspire to a healthy, safe and crime free area.                                                                |



| PERSPECTIVE                            | DEFINITION                                                                                                                    | LEADING QUESTION                                                                             |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| <b>CUSTOMER</b>                        | The municipality must focus on how to meet services required by community.                                                    | Is the organization delivering the services Communities or its customers want?               |
| <b>FINANCIAL</b>                       | The municipality must focus on how to meet service needs in an efficient manner.                                              | Is the service delivered at a good price?                                                    |
| <b>INTERNAL BUSINESS</b>               | The municipality needs to focus on those critical operations that enable them to satisfy citizens.                            | Can the organisation improve upon a service by changing the way a service is delivered?      |
| <b>INNOVATION, LEARNING AND GROWTH</b> | The organization's ability to improve and meet citizen demands ties directly to the employees' ability to meet those demands. | Is the organisation maintaining technology and employee training for continuous improvement? |

|     |                       |                                                                                      |
|-----|-----------------------|--------------------------------------------------------------------------------------|
| 7.  | Goal 7                | Promoting and facilitating environmental protection and sustainable spatial planning |
| 7.1 | Strategic Objective 1 | Realize a completely protected environment                                           |
| 7.2 | Strategic Objective 2 | Facilitate the creation of a disaster ready community                                |
| 7.3 | Strategic Objective 3 | Ensure an integrated and aligned development planning                                |
| 8.  | Goal 8                | Provision of effective, efficient, transparent and accountable leadership            |
| 8.1 | Strategic Objective 1 | Creating a conducive working environment                                             |



## CHAPTER 5: FINANCIAL REPORTING

## 5.1 FINANCIAL SUMMARY BACKGROUND

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

| Description                             | Re | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|-----------------------------------------|----|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
|                                         |    | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Revenue</b>                          |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Exchange Revenue</b>                 |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Service charges - Electricity           | 2  | 34,672          | 45,958          | 49,864          | 52,613               | 61,743          | 51,228            | 72,341                                    | 75,479                 | 79,636                 |
| Service charges - Water                 | 2  | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Service charges - Waste Water M         | 2  | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Service charges - Waste Manage          | 2  | 9,150           | 10,818          | 11,570          | 11,044               | 11,044          | 10,285            | 14,106                                    | 14,756                 | 15,436                 |
| Sale of Goods and Rendering of          |    | 631             | 2,586           | 7,854           | 618                  | 12,862          | 9,642             | 9,474                                     | 8,405                  | 13,354                 |
| Agency services                         |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Interest                                |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Interest earned from Receivables        |    | 805             | 1,059           | 1,229           | 918                  | 918             | 677               | 963                                       | 1,007                  | 1,053                  |
| Interest earned from Current and        |    | 7,470           | 10,694          | 20,010          | 10,500               | 23,500          | 23,258            | 28,000                                    | 28,840                 | 29,705                 |
| Dividends                               |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Rent on Land                            |    | 232             | 175             | 106             | -                    | -               | -                 | -                                         | -                      | -                      |
| Rental from Fixed Assets                |    | 101             | 150             | 248             | 192                  | 242             | 259               | 374                                       | 391                    | 409                    |
| Licence and permits                     |    | 22              | 9               | 22              | -                    | -               | 13                | -                                         | -                      | -                      |
| Operational Revenue                     |    | 515             | 465             | 2,548           | 396                  | 2,012           | 1,875             | 1,200                                     | 1,254                  | 1,313                  |
| <b>Non-Exchange Revenue</b>             |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Property rates                          | 2  | 35,167          | 33,913          | 50,660          | 59,329               | 59,329          | 47,963            | 62,237                                    | 65,099                 | 69,094                 |
| Surcharges and Taxes                    |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Fines, penalties and forfeits           |    | 281             | 1,202           | 1,002           | 1,210                | 1,210           | 256               | 1,310                                     | 1,371                  | 1,434                  |
| Licences or permits                     |    | 778             | 782             | 525             | 737                  | 737             | 873               | 957                                       | 1,001                  | 1,047                  |
| Transfer and subsidies - Operatic       |    | 210,180         | 220,162         | 223,107         | 241,975              | 242,152         | 239,491           | 253,163                                   | 252,337                | 246,760                |
| Interest                                |    | 3,279           | 2,329           | 2,628           | 2,837                | 2,837           | 2,957             | 2,976                                     | 3,113                  | 3,256                  |
| Fuel Levy                               |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Operational Revenue                     |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Gains on disposal of Assets             |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Other Gains                             |    | 15,961          | 3,577           | 30,181          | -                    | -               | -                 | -                                         | -                      | -                      |
| Discontinued Operations                 |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| <b>Total Revenue (excluding capital</b> |    | <b>319,244</b>  | <b>333,878</b>  | <b>401,553</b>  | <b>382,369</b>       | <b>418,587</b>  | <b>388,776</b>    | <b>447,101</b>                            | <b>453,053</b>         | <b>462,498</b>         |



### The budget has been adjusted on the following items:

**Total operating revenue** has increased by 6.8 per cent or R28.5 million for the 2023/24 Adjustment budget when compared to the 2024/25 Original Budget.

Further to that it should be note that service charges for electricity and refuse are vatable therefore VAT of 15 per cent has been excluded and budgeted for in these items. Total Revenue inclusive of vat is R461.7 million with vat of R14.7 million.

- **Service Charges- Electricity** have increased from R61.7 million to R72.3 million in the 2024/25 financial year by R10.6 million or 17.2 per cent. Electricity revenue increase have considered approved increase by NERSA of 11.4 per cent for municipal electricity tariffs and considered the level of demand by Umngeni Water based on actual performance to date, further to that the number of customers has remained the same at 1094. It should be noted that service charges are tax levied at 15 per cent at R10.9 million.
- **Service Charges- refuse revenue** has increased from R11.0 million to R14.1 million in the 2024/25 financial year with an increase of 27.7 per cent. The increase in refuse has considered level of performance noted as at to date. Increase has considered the 4.9 tariff increase and the number of properties from 32 001 to 32 300 with an increase of 299 which the municipality will be providing this service. Refuse collection is split between two categories for Refuse removed at least once a week which are billed monthly and number of households receiving free basic service.
- **Sale of Goods and rendering of services** has been decreased from R12.9 million to R9.5 million for 2024/25 financial year decrease of 26.3 per cent has considered the increase in tariffs by 4.9 per cent for photocopy, fire services and connection fees, furthermore to that level of performance has been considered in determining the budget estimates for these revenue sources. Further to that this item has also considered INEP Grant as the municipality budgeted for it in accordance with GRAP 11. INEP allocation of R9.2 million exclusive of VAT at R8.0 million.
- **Interest on outstanding debtors** both for exchange and non-exchange has increased from R3.8 million to R3.9 million with an increase of 4.9 per cent which has considered current year to date performance and also considered 2 per cent interest rate as approved by municipal council. The interest rate will be 2 per cent however the debt in question will still increase and we anticipate that given the collection rate, the increase in the actual debt will result to an increase the interest category regardless of the decrease in the actual rate itself.



- **Interest on external Investment revenue** contributes marginally to the revenue base of the municipality with a budget allocation of R28.0 million, R28.8 million and R29.7 million for the respective three financial years of the 2024/25 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.
- **Rental of facilities and equipment** have been increased in the 2024/25 financial year from R242 thousand to R374 thousand with an increase of 5.5%. Budget amount has also considered the increase on rental tariffs at 4.9% and actual performance reported to date. Increase in the budget has considered the level of demand for the utilization of municipal properties and the actual collection to date.
- **Operational Revenue** ha decreased from R2.0 million to a budget of R1.2 million. Decrease in operational revenue budget has considered the current year performance and increase in tariffs of 4.9 per cent which is aligned with CPI for all trading services.
- **Property rates** increased from R59.3 million to R62.2 million in the 2024/25 financial year, an increase of 4.9 per cent from the 2023/24 adjustment budget. Increase in property rates is in line with the increase in tariffs as per consumer inflation.
- **Fines have been increased** from R1.2 million to R1.3 million increase of 8.3 percent, proposed budget for fines is based on performance of audited AFS 2022/23. This is the level in which the municipality anticipates recover/collect fines once it has also determined the analysis for the implementation of GRAP 1 which is recognized at year end.
- **Licenses & Permits** have been increased from R737 thousand to R957 thousand for 2024/25 financial year; increase of 23 percent is based on the current year's actual performance and level of demand for this source. Budget allocated has also considered the percentage increase of 4.9 per cent which has been effected for various license & Permits tariffs for Traffic Department, further to that budget allocated has also considered the actual performance to date for licenses and permits.
- **Transfers and Subsidies Operational** totals R253.2 million in the 2024/25 financial year and steadily decrease to R246.8 million by 2025/26. Note that there is a increase of 4.5 per cent for the 2024/25 financial year and the year-on-year decline is 0.3 per cent and then increases to 2.2 per cent in the two outer years. The following table gives a breakdown of the various operating grants and subsidies allocated to the municipality over the medium term:





| KZN291 Mandeni - Table A4 Budgeted Financial Performance (revenue and expenditure) |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
|------------------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Description                                                                        | Re | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                                    |    | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>R thousand</b>                                                                  | 1  |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Expenditure</b>                                                                 |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Employee related costs                                                             | 2  | 109,396         | 107,713         | 116,754         | 141,420              | 141,420         | 104,047           | 152,543                                   | 153,638                | 154,713                |
| Remuneration of councillors                                                        |    | 13,528          | 13,798          | 14,325          | 15,460               | 15,460          | 12,136            | 16,388                                    | 16,879                 | 17,217                 |
| Bulk purchases - electricity                                                       | 2  | 28,816          | 36,575          | 45,293          | 43,603               | 51,864          | 42,489            | 57,866                                    | 59,164                 | 61,931                 |
| Inventory consumed                                                                 | 8  | 2,139           | 1,424           | 4,371           | 7,411                | 3,458           | 3,024             | 4,230                                     | 4,560                  | 4,615                  |
| Debt impairment                                                                    | 3  | -               | -               | -               | 37,303               | 37,303          | 18,652            | 30,261                                    | 30,463                 | 30,416                 |
| Depreciation and amortisation                                                      |    | 31,848          | 35,256          | 32,437          | 35,534               | 35,534          | 27,818            | 37,856                                    | 38,992                 | 39,772                 |
| Interest                                                                           |    | 332             | 58              | 325             | 100                  | 3,300           | 33                | 3,300                                     | 3,452                  | 3,611                  |
| Contracted services                                                                |    | 47,869          | 52,049          | 62,194          | 64,092               | 84,884          | 67,162            | 79,270                                    | 77,357                 | 79,136                 |
| Transfers and subsidies                                                            |    | 1,557           | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Irrecoverable debts written off                                                    |    | 34,245          | 20,430          | 15,022          | 7,500                | 7,500           | 3,750             | 6,261                                     | 6,323                  | 6,387                  |
| Operational costs                                                                  |    | 29,408          | 39,346          | 43,611          | 48,198               | 56,155          | 55,145            | 55,643                                    | 59,141                 | 62,260                 |
| Losses on disposal of Assets                                                       |    | 1,501           | 732             | 6,080           | 1,500                | 1,500           | -                 | -                                         | -                      | -                      |
| Other Losses                                                                       |    | 35              | 176             | 61              | -                    | -               | 182               | -                                         | -                      | -                      |
| <b>Total Expenditure</b>                                                           |    | <b>300,674</b>  | <b>307,556</b>  | <b>340,473</b>  | <b>402,121</b>       | <b>438,379</b>  | <b>334,438</b>    | <b>443,616</b>                            | <b>449,970</b>         | <b>460,058</b>         |

## Expenditure



**Total operating expenditure** for the 2024/2025 financial year has been appropriated at R443.6 million and translates into a surplus budget of R3.5 million. Operational expenditure has increased by 1.2 per cent in the 2024/2025 budget and by 1.4 and 2.2 per cents for each of the respective outer years of the MTREF.

Further to that it should be noted that other expenditure items are vatable therefore VAT of 15 per cent have been budgeted and excluded for other line items. Total Expenditure inclusive of vat is R469.2 million and vat of R25.6 million.

Detailed breakdown of Operational Expenditure Items:

- **Employee-related costs:** increased from R141.4 million to R152.5 million which reflects an increase of 7.9 percent. As part of the planning assumptions and interventions, increase has taken into consideration the status of current positions filled and an increase in 6.0 per cent as per the proposed salary increase. The municipality has also prioritized additional 26 positions that will be filled in the next financial year which contributes towards service delivery as per the approved organogram.
- **Remuneration of Councillors:** has increased from R15.5 million to R16.4 million which reflects an increase of 6 per cent which is not aligned with CPI. Increase in remuneration of Councillors has considered the current year's performance as per Adjustment budget 2023/24.
- **Bulk purchases:** are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. Bulk purchases have taken into consideration the approved increase by NERSA of 12.7 per cent.

Bulk purchases have increased from 51.9 million to 57.9 million in 2024/25, which is due to the approved increase of 12.7 per cent, increase has also considered the actual consumption by Umngeni for implementation of water works and the level of demand noted during 2023/24 financial year. Further to that this item is tax levied at 15 per cent of R8.7 million.

- **Inventory Consumed:** For 2024/25 the appropriation against this group of expenditure has allocated budget of R4.2 million and continues to grow by 9.1 per cent for the two outer years of which budget allocation is in excess of R4.6 million by 2025/26.
- **Debt Impairment:** For the 2024/25 financial year amounts to R30.3 million and increases to R30.4 million by 2026/27. While this expenditure is a non-cash flow item it forms part of the total cost associated with the operational expenditure. The municipality notes increasing debtor's



book and majority of the debt is as a result of residential households, budget allocated has considered the provision anticipated that it will not be collected based on previous year's audited AFS.

- **Provision for depreciation and asset impairment:** has been informed by the municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R37.9 million for the 2024/25 financial and equates to 8.6 per cent of the total operating expenditure. The implementation of GRAP 17 accounting standard has also been considered in determining budget for provision for depreciation.
- **Interest:** Currently the municipality does not have and finance leases as the previous agreement came to an end. Budget allocated for R3.1 million which has considered any interest that is charged by Eskom for late payment which forms part of fruitless and wasteful expenditure and Interest Cost from Employee Benefit obligations.
- **Contracted Services** for 2024/25 the appropriation against this group of expenditure has been decreased by 17.8 per cent (R79.3 million) and decreases by 0.2 per cent for the two outer years of which budget allocation is in excess of R79.1 million by 2026/27. Contracted Services budget has also considered budget for INEP of R9.2 million for 2024/25 and R9.1 million for 2026/27 financial which has been budgeted for under this item as per GRAP 11 guideline, since this item is treated as construction contract electrical.
- **Operational Cost** comprises of various line items relating to the daily operations of the municipality. Operational Cost has decreased from R56.2 million to R55.6 million with a decrease of 0.09 per cent. Furthermore, it should be noted that other expenditure exceeds the allocated norm of 10 per cent by 12.5 per cent, variance is due to critical operations by the municipality which needs to be prioritized as they contribute to improved service delivery such as fuel and oil, licensing of municipal fleet however this item will be regularly monitored so as to ensure realistic targets are met

The municipality has prepared its final budget for 2024/25 financial year at a surplus of **R43.2 million** which will fund capital budget, further to that this includes budget for non-cash items depreciation of R37,9 million and Debt impairment of 30.3 million which are non-cash items. Municipal Council is tabling credible funded operational surplus budget of **R3.5 million** for 2024/25 financial year as per MFMA Circular No.126.

Table 6 below indicates a Consolidated Overview of the 2024/25 & MTREF



| <b>KZN291 Mandeni - Table A1 Budget Summary</b>                      |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
|----------------------------------------------------------------------|-----------------|-----------------|-----------------|----------------------|-----------------|--------------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Description                                                          | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                    |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                      | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Full Year Forecast | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Total Revenue (excluding capital transfers and contributions)</b> | 319,244         | 333,878         | 401,553         | 382,369              | 418,587         | 418,587            | 388,776           | 447,101                                   | 453,053                | 462,498                |
| <b>Total Expenditure</b>                                             | 300,674         | 307,556         | 340,473         | 402,121              | 438,379         | 438,379            | 334,438           | 443,616                                   | 449,970                | 460,058                |
| <b>Surplus/(Deficit)</b>                                             | 18,570          | 26,321          | 61,080          | (19,752)             | (19,792)        | (19,792)           | 54,338            | 3,484                                     | 3,083                  | 2,440                  |
| Transfers and subsidies - capital (monetary allocations)             | 41,465          | 45,099          | 45,387          | 48,381               | 60,292          | 60,292             | 37,432            | 39,760                                    | 40,840                 | 44,178                 |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b> | 60,035          | 71,421          | 106,467         | 28,629               | 40,501          | 40,501             | 91,770            | 43,244                                    | 43,923                 | 46,618                 |
| <b>Surplus/(Deficit) for the year</b>                                | 60,035          | 71,421          | 106,467         | 28,629               | 40,501          | 40,501             | 91,770            | 43,244                                    | 43,923                 | 46,618                 |
| <b>Capital expenditure &amp; funds sources</b>                       |                 |                 |                 |                      |                 |                    |                   |                                           |                        |                        |
| Capital expenditure                                                  | 17,990          | 30,411          | 73,316          | 143,945              | 139,784         | 139,784            | 472,323           | 127,600                                   | 34,609                 | 15,000                 |
| <b>Total Budget</b>                                                  | 318,663         | 337,967         | 413,788         | 546,065              | 578,162         | 578,162            | 806,761           | 571,216                                   | 484,578                | 475,058                |

## 5.2 PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE

Table 7: Summary of revenue classified by main revenue source



| KZN291 Mandeni - Table A4 Budgeted Financial Performance (revenue and expenditure) |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
|------------------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Description                                                                        | Re | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                                    |    | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                                         | 1  |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Revenue</b>                                                                     |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Exchange Revenue</b>                                                            |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Service charges - Electricity                                                      | 2  | 34,672          | 45,958          | 49,864          | 52,613               | 61,743          | 51,228            | 72,341                                    | 75,479                 | 79,636                 |
| Service charges - Water                                                            | 2  | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Service charges - Waste Water M                                                    | 2  | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Service charges - Waste Manage                                                     | 2  | 9,150           | 10,818          | 11,570          | 11,044               | 11,044          | 10,285            | 14,106                                    | 14,756                 | 15,436                 |
| Sale of Goods and Rendering of                                                     |    | 631             | 2,586           | 7,854           | 618                  | 12,862          | 9,642             | 9,474                                     | 8,405                  | 13,354                 |
| Agency services                                                                    |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Interest                                                                           |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Interest earned from Receivables                                                   |    | 805             | 1,059           | 1,229           | 918                  | 918             | 677               | 963                                       | 1,007                  | 1,053                  |
| Interest earned from Current and                                                   |    | 7,470           | 10,694          | 20,010          | 10,500               | 23,500          | 23,258            | 28,000                                    | 28,840                 | 29,705                 |
| Dividends                                                                          |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Rent on Land                                                                       |    | 232             | 175             | 106             | -                    | -               | -                 | -                                         | -                      | -                      |
| Rental from Fixed Assets                                                           |    | 101             | 150             | 248             | 192                  | 242             | 259               | 374                                       | 391                    | 409                    |
| Licence and permits                                                                |    | 22              | 9               | 22              | -                    | -               | 13                | -                                         | -                      | -                      |
| Operational Revenue                                                                |    | 515             | 465             | 2,548           | 396                  | 2,012           | 1,875             | 1,200                                     | 1,254                  | 1,313                  |
| <b>Non-Exchange Revenue</b>                                                        |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Property rates                                                                     | 2  | 35,167          | 33,913          | 50,660          | 59,329               | 59,329          | 47,963            | 62,237                                    | 65,099                 | 69,094                 |
| Surcharges and Taxes                                                               |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Fines, penalties and forfeits                                                      |    | 281             | 1,202           | 1,002           | 1,210                | 1,210           | 256               | 1,310                                     | 1,371                  | 1,434                  |
| Licences or permits                                                                |    | 778             | 782             | 525             | 737                  | 737             | 873               | 957                                       | 1,001                  | 1,047                  |
| Transfer and subsidies - Operatic                                                  |    | 210,180         | 220,162         | 223,107         | 241,975              | 242,152         | 239,491           | 253,163                                   | 252,337                | 246,760                |
| Interest                                                                           |    | 3,279           | 2,329           | 2,628           | 2,837                | 2,837           | 2,957             | 2,976                                     | 3,113                  | 3,256                  |
| Fuel Levy                                                                          |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Operational Revenue                                                                |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Gains on disposal of Assets                                                        |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Other Gains                                                                        |    | 15,961          | 3,577           | 30,181          | -                    | -               | -                 | -                                         | -                      | -                      |
| Discontinued Operations                                                            |    | -               | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| <b>Total Revenue (excluding capital</b>                                            |    | <b>319,244</b>  | <b>333,878</b>  | <b>401,553</b>  | <b>382,369</b>       | <b>418,587</b>  | <b>388,776</b>    | <b>447,101</b>                            | <b>453,053</b>         | <b>462,498</b>         |



## 5.2 PROJECTIONS OF EXPENDITURE BY TYPE

Table 8: Summary of expenditure classified by expenditure by type

| KZN291 Mandeni - Table A4 Budgeted Financial Performance (revenue and expenditure) |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
|------------------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Description                                                                        | Re | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                                    |    | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Expenditure</b>                                                                 |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Employee related costs                                                             | 2  | 109,396         | 107,713         | 116,754         | 141,420              | 141,420         | 104,047           | 152,543                                   | 153,638                | 154,713                |
| Remuneration of councillors                                                        |    | 13,528          | 13,798          | 14,325          | 15,460               | 15,460          | 12,136            | 16,388                                    | 16,879                 | 17,217                 |
| Bulk purchases - electricity                                                       | 2  | 28,816          | 36,575          | 45,293          | 43,603               | 51,864          | 42,489            | 57,866                                    | 59,164                 | 61,931                 |
| Inventory consumed                                                                 | 8  | 2,139           | 1,424           | 4,371           | 7,411                | 3,458           | 3,024             | 4,230                                     | 4,560                  | 4,615                  |
| Debt impairment                                                                    | 3  | -               | -               | -               | 37,303               | 37,303          | 18,652            | 30,261                                    | 30,463                 | 30,416                 |
| Depreciation and amortisation                                                      |    | 31,848          | 35,256          | 32,437          | 35,534               | 35,534          | 27,818            | 37,856                                    | 38,992                 | 39,772                 |
| Interest                                                                           |    | 332             | 58              | 325             | 100                  | 3,300           | 33                | 3,300                                     | 3,452                  | 3,611                  |
| Contracted services                                                                |    | 47,869          | 52,049          | 62,194          | 64,092               | 84,884          | 67,162            | 79,270                                    | 77,357                 | 79,136                 |
| Transfers and subsidies                                                            |    | 1,557           | -               | -               | -                    | -               | -                 | -                                         | -                      | -                      |
| Irrecoverable debts written off                                                    |    | 34,245          | 20,430          | 15,022          | 7,500                | 7,500           | 3,750             | 6,261                                     | 6,323                  | 6,387                  |
| Operational costs                                                                  |    | 29,408          | 39,346          | 43,611          | 48,198               | 56,155          | 55,145            | 55,643                                    | 59,141                 | 62,260                 |
| Losses on disposal of Assets                                                       |    | 1,501           | 732             | 6,080           | 1,500                | 1,500           | -                 | -                                         | -                      | -                      |
| Other Losses                                                                       |    | 35              | 176             | 61              | -                    | -               | 182               | -                                         | -                      | -                      |
| <b>Total Expenditure</b>                                                           |    | <b>300,674</b>  | <b>307,556</b>  | <b>340,473</b>  | <b>402,121</b>       | <b>438,379</b>  | <b>334,438</b>    | <b>443,616</b>                            | <b>449,970</b>         | <b>460,058</b>         |



### 5.3 MONTHLY OPERATING EXPENDITURE

**Table 8: MBRR SB14 - Budgeted monthly revenue and expenditure**

| KZN291 Mandeni - Supporting Table SA25 Budgeted monthly revenue and expenditure |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
|---------------------------------------------------------------------------------|----|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------|------------------------|
| Description                                                                     | Re | Budget Year 2024/25 |               |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|                                                                                 |    | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June          | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Revenue</b>                                                                  |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| <b>Exchange Revenue</b>                                                         |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Service charges - Electricity                                                   |    | 6,028               | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 6,028         | 72,341                                        | 75,479                 | 79,636                 |
| Service charges - Water                                                         |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Service charges - Waste Water Man                                               |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Service charges - Waste Management                                              |    | 1,176               | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 14,106                                        | 14,756                 | 15,436                 |
| Sale of Goods and Rendering of Ser                                              |    | 790                 | 790           | 790           | 790           | 790           | 790           | 790           | 790           | 790           | 790           | 790           | 790           | 9,474                                         | 8,405                  | 13,354                 |
| Agency services                                                                 |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Interest                                                                        |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Interest earned from Receivables                                                |    | 80                  | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 963                                           | 1,007                  | 1,053                  |
| Interest earned from Current and                                                |    | 2,333               | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 2,333         | 28,000                                        | 28,840                 | 29,705                 |
| Dividends                                                                       |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Rent on Land                                                                    |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Rental from Fixed Assets                                                        |    | 31                  | 31            | 31            | 31            | 31            | 31            | 31            | 31            | 31            | 31            | 31            | 31            | 374                                           | 391                    | 409                    |
| Licence and permits                                                             |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Operational Revenue                                                             |    | 100                 | 100           | 100           | 100           | 100           | 100           | 100           | 100           | 100           | 100           | 100           | 100           | 1,200                                         | 1,254                  | 1,313                  |
| <b>Non-Exchange Revenue</b>                                                     |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Property rates                                                                  |    | 5,186               | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 5,186         | 62,237                                        | 65,099                 | 69,094                 |
| Surcharges and Taxes                                                            |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Fines, penalties and forfeits                                                   |    | 109                 | 109           | 109           | 109           | 109           | 109           | 109           | 109           | 109           | 109           | 109           | 109           | 1,310                                         | 1,371                  | 1,434                  |
| Licences or permits                                                             |    | 80                  | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 80            | 957                                           | 1,001                  | 1,047                  |
| Transfer and subsidies - Operatic                                               |    | 21,097              | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 21,097        | 253,163                                       | 252,337                | 246,760                |
| Interest                                                                        |    | 248                 | 248           | 248           | 248           | 248           | 248           | 248           | 248           | 248           | 248           | 248           | 248           | 2,976                                         | 3,113                  | 3,256                  |
| Fuel Levy                                                                       |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Operational Revenue                                                             |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Gains on disposal of Assets                                                     |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Other Gains                                                                     |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Discontinued Operations                                                         |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Total Revenue (excluding capital</b>                                         |    | <b>37,258</b>       | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>37,258</b> | <b>447,101</b>                                | <b>453,053</b>         | <b>462,498</b>         |
| <b>Expenditure</b>                                                              |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Employee related costs                                                          |    | 12,712              | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 12,712        | 152,543                                       | 153,638                | 154,713                |
| Remuneration of councillors                                                     |    | 1,366               | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 1,366         | 16,388                                        | 16,879                 | 17,217                 |
| Bulk purchases - electricity                                                    |    | 4,822               | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 4,822         | 57,866                                        | 59,164                 | 61,931                 |
| Inventory consumed                                                              |    | 353                 | 353           | 353           | 353           | 353           | 353           | 353           | 353           | 353           | 353           | 353           | 353           | 4,230                                         | 4,560                  | 4,615                  |
| Debt impairment                                                                 |    | 2,522               | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 2,522         | 30,261                                        | 30,463                 | 30,416                 |
| Depreciation and amortisation                                                   |    | 3,155               | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 3,155         | 37,856                                        | 38,992                 | 39,772                 |
| Interest                                                                        |    | 275                 | 275           | 275           | 275           | 275           | 275           | 275           | 275           | 275           | 275           | 275           | 275           | 3,300                                         | 3,452                  | 3,611                  |
| Contracted services                                                             |    | 6,606               | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 6,606         | 79,270                                        | 77,357                 | 79,136                 |
| Transfers and subsidies                                                         |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Irrecoverable debts written off                                                 |    | 522                 | 522           | 522           | 522           | 522           | 522           | 522           | 522           | 522           | 522           | 522           | 522           | 6,261                                         | 6,323                  | 6,387                  |
| Operational costs                                                               |    | 4,637               | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 4,637         | 55,643                                        | 59,141                 | 62,260                 |
| Losses on disposal of Assets                                                    |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Other Losses                                                                    |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Total Expenditure</b>                                                        |    | <b>36,968</b>       | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>36,968</b> | <b>443,616</b>                                | <b>449,970</b>         | <b>460,058</b>         |
| <b>Surplus/(Deficit)</b>                                                        |    | <b>290</b>          | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>290</b>    | <b>3,484</b>                                  | <b>3,083</b>           | <b>2,440</b>           |
| Transfers and subsidies - capital (monetary allocations)                        |    | 3,313               | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 3,313         | 39,760                                        | 40,840                 | 44,178                 |
| Transfers and subsidies - capital (in-kind)                                     |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) after capital transfers &amp; contributions</b>            |    | <b>3,604</b>        | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>43,244</b>                                 | <b>43,923</b>          | <b>46,618</b>          |
| Income Tax                                                                      |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) after income tax</b>                                       |    | <b>3,604</b>        | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>43,244</b>                                 | <b>43,923</b>          | <b>46,618</b>          |
| Share of Surplus/Deficit attributable                                           |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Share of Surplus/Deficit attributable                                           |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) attributable to municipality</b>                           |    | <b>3,604</b>        | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>43,244</b>                                 | <b>43,923</b>          | <b>46,618</b>          |
| Share of Surplus/Deficit attributable                                           |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Intercompany/Parent subsidiary trans                                            |    | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Surplus/(Deficit) for the year</b>                                           | 1  | <b>3,604</b>        | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>3,604</b>  | <b>43,244</b>                                 | <b>43,923</b>          | <b>46,618</b>          |



**Table 9: MBRR SB12 - Budgeted monthly revenue and expenditure (municipal vote)**

| KZN291 Mandeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28-02-2024 |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                     |                        |                        |
|---------------------------------------------------------------------------------------------------------------------------|-----|---------------------|---------------|---------------|---------------|---------------|---------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------------------------------------|---------------------|------------------------|------------------------|
| Description                                                                                                               | Ref | Budget Year 2023/24 |               |               |               |               |               |                 |                 |                 |                 |                 |                 | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|                                                                                                                           |     | July                | August        | Sept.         | October       | November      | December      | January         | February        | March           | April           | May             | June            | Full year budget                              | Budget Year 2023/24 | Budget Year +1 2024/25 | Budget Year +2 2025/26 |
|                                                                                                                           |     | Outcome             | Outcome       | Outcome       | Outcome       | Outcome       | Outcome       | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget | Adjusted Budget |                                               | Adjusted Budget     | Adjusted Budget        | Adjusted Budget        |
| <b>R thousands</b>                                                                                                        |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                     |                        |                        |
| <b>Revenue by Vote</b>                                                                                                    |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                     |                        |                        |
| Vote 1 - Executive and council                                                                                            |     | 651                 | 651           | 651           | 651           | 651           | 651           | 651             | 651             | 651             | 651             | 651             | 651             | 7,806                                         | 7,806               | 8,270                  | 8,597                  |
| Vote 2 - Finance and administration                                                                                       |     | 25,959              | 25,959        | 25,959        | 25,959        | 25,959        | 25,959        | 25,959          | 25,959          | 25,959          | 25,959          | 25,959          | 25,959          | 311,508                                       | 311,508             | 332,134                | 352,462                |
| Vote 3 - Internal audit                                                                                                   |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 4 - Community and social serv                                                                                        |     | 391                 | 391           | 391           | 391           | 391           | 391           | 391             | 391             | 391             | 391             | 391             | 391             | 4,692                                         | 4,692               | 4,901                  | 4,983                  |
| Vote 5 - Sport and Recreation                                                                                             |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 6 - Public safety                                                                                                    |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 7 - Housing                                                                                                          |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 8 - Planning and Development                                                                                         |     | 3,950               | 3,950         | 3,950         | 3,950         | 3,950         | 3,950         | 3,950           | 3,950           | 3,950           | 3,950           | 3,950           | 3,950           | 47,398                                        | 47,398              | 43,645                 | 45,507                 |
| Vote 9 - Road transport                                                                                                   |     | 1,657               | 1,657         | 1,657         | 1,657         | 1,657         | 1,657         | 1,657           | 1,657           | 1,657           | 1,657           | 1,657           | 1,657           | 19,883                                        | 19,883              | 2,011                  | 2,106                  |
| Vote 10 - Energy sources                                                                                                  |     | 6,257               | 6,257         | 6,257         | 6,257         | 6,257         | 6,257         | 6,257           | 6,257           | 6,257           | 6,257           | 6,257           | 6,257           | 75,079                                        | 62,902              | 65,506                 |                        |
| Vote 11 - Waste Management                                                                                                |     | 1,039               | 1,039         | 1,039         | 1,039         | 1,039         | 1,039         | 1,039           | 1,039           | 1,039           | 1,039           | 1,039           | 1,039           | 12,463                                        | 12,933              | 13,541                 |                        |
| Vote 12 - Environmental Protection                                                                                        |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| <b>Total Revenue by Vote</b>                                                                                              |     | <b>39,902</b>       | <b>39,902</b> | <b>39,902</b> | <b>39,902</b> | <b>39,902</b> | <b>39,902</b> | <b>39,902</b>   | <b>39,902</b>   | <b>39,902</b>   | <b>39,902</b>   | <b>39,902</b>   | <b>39,902</b>   | <b>391,288</b>                                | <b>478,829</b>      | <b>466,796</b>         | <b>492,702</b>         |
| <b>Expenditure by Vote</b>                                                                                                |     |                     |               |               |               |               |               |                 |                 |                 |                 |                 |                 |                                               |                     |                        |                        |
| Vote 1 - Executive and council                                                                                            |     | 5,339               | 5,339         | 5,339         | 5,339         | 5,339         | 5,339         | 5,339           | 5,339           | 5,339           | 5,339           | 5,339           | 5,339           | 64,066                                        | 64,066              | 66,208                 | 68,875                 |
| Vote 2 - Finance and administration                                                                                       |     | 12,364              | 12,364        | 12,364        | 12,364        | 12,364        | 12,364        | 12,364          | 12,364          | 12,364          | 12,364          | 12,364          | 12,364          | 148,365                                       | 148,365             | 143,457                | 163,362                |
| Vote 3 - Internal audit                                                                                                   |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 4 - Community and social serv                                                                                        |     | 2,541               | 2,541         | 2,541         | 2,541         | 2,541         | 2,541         | 2,541           | 2,541           | 2,541           | 2,541           | 2,541           | 2,541           | 30,492                                        | 30,492              | 29,253                 | 31,957                 |
| Vote 5 - Sport and Recreation                                                                                             |     | 852                 | 852           | 852           | 852           | 852           | 852           | 852             | 852             | 852             | 852             | 852             | 852             | 10,225                                        | 10,225              | 7,062                  | 7,394                  |
| Vote 6 - Public safety                                                                                                    |     | 97                  | 97            | 97            | 97            | 97            | 97            | 97              | 97              | 97              | 97              | 97              | 97              | 1,162                                         | 1,162               | 1,055                  | 1,105                  |
| Vote 7 - Housing                                                                                                          |     | 3                   | 3             | 3             | 3             | 3             | 3             | 3               | 3               | 3               | 3               | 3               | 3               | 40                                            | 40                  | 20                     | 20                     |
| Vote 8 - Planning and Development                                                                                         |     | 1,930               | 1,930         | 1,930         | 1,930         | 1,930         | 1,930         | 1,930           | 1,930           | 1,930           | 1,930           | 1,930           | 1,930           | 23,157                                        | 23,157              | 23,621                 | 24,859                 |
| Vote 9 - Road transport                                                                                                   |     | 5,145               | 5,145         | 5,145         | 5,145         | 5,145         | 5,145         | 5,145           | 5,145           | 5,145           | 5,145           | 5,145           | 5,145           | 61,745                                        | 61,745              | 61,164                 | 58,673                 |
| Vote 10 - Energy sources                                                                                                  |     | 6,364               | 6,364         | 6,364         | 6,364         | 6,364         | 6,364         | 6,364           | 6,364           | 6,364           | 6,364           | 6,364           | 6,364           | 76,369                                        | 76,369              | 55,734                 | 57,062                 |
| Vote 11 - Waste Management                                                                                                |     | 1,569               | 1,569         | 1,569         | 1,569         | 1,569         | 1,569         | 1,569           | 1,569           | 1,569           | 1,569           | 1,569           | 1,569           | 18,828                                        | 18,828              | 18,324                 | 19,287                 |
| Vote 12 - Environmental Protection                                                                                        |     | 328                 | 328           | 328           | 328           | 328           | 328           | 328             | 328             | 328             | 328             | 328             | 328             | 3,931                                         | 3,931               | 4,124                  | 4,317                  |
| Vote 13 - [NAME OF VOTE 13]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                                                                                               |     | -                   | -             | -             | -             | -             | -             | -               | -               | -               | -               | -               | -               | -                                             | -                   | -                      | -                      |
| <b>Total Expenditure by Vote</b>                                                                                          |     | <b>36,532</b>       | <b>36,532</b> | <b>36,532</b> | <b>36,532</b> | <b>36,532</b> | <b>36,532</b> | <b>36,532</b>   | <b>36,532</b>   | <b>36,532</b>   | <b>36,532</b>   | <b>36,532</b>   | <b>36,532</b>   | <b>438,379</b>                                | <b>438,379</b>      | <b>410,022</b>         | <b>436,911</b>         |
| <b>Surplus/ (Deficit)</b>                                                                                                 |     | <b>3,371</b>        | <b>3,371</b>  | <b>3,371</b>  | <b>3,371</b>  | <b>3,371</b>  | <b>3,371</b>  | <b>3,371</b>    | <b>3,371</b>    | <b>3,371</b>    | <b>3,371</b>    | <b>3,371</b>    | <b>3,371</b>    | <b>(47,091)</b>                               | <b>40,450</b>       | <b>56,774</b>          | <b>55,791</b>          |





**Table 10: MBRR SB13 - Budgeted monthly revenue and expenditure (Functional classification)**

| KZN291 Mandeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote) |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                           |                              |                              |
|--------------------------------------------------------------------------------------------------|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|---------------------------|------------------------------|------------------------------|
| Description                                                                                      | Re       | Budget Year 2024/25 |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                           |                              |                              |
|                                                                                                  |          | July                | August        | Sept.         | October       | Novemb<br>er  | Decemb<br>er  | January       | February      | March         | April         | May           | June                                          | Budget<br>Year<br>2024/25 | Budget<br>Year +1<br>2025/26 | Budget<br>Year +2<br>2026/27 |
| R thousand                                                                                       |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                           |                              |                              |
| <b>Revenue by Vote</b>                                                                           |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                           |                              |                              |
| Vote 1 - Executive and council                                                                   |          | 670                 | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670                                           | 8,038                     | 8,356                        | 8,700                        |
| Vote 2 - Finance and administration                                                              |          | 27,683              | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683                                        | 332,198                   | 335,662                      | 334,492                      |
| Vote 3 - Internal audit                                                                          |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 4 - Community and social servi                                                              |          | 455                 | 455           | 455           | 455           | 455           | 455           | 455           | 455           | 455           | 455           | 455           | 455                                           | 5,464                     | 5,817                        | 9,866                        |
| Vote 5 - Sport and Recreation                                                                    |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 6 - Public safety                                                                           |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 7 - Housing                                                                                 |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 8 - Planning and Development                                                                |          | 3,462               | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462                                         | 41,542                    | 43,451                       | 46,986                       |
| Vote 9 - Road transport                                                                          |          | 332                 | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332                                           | 3,985                     | 2,269                        | 2,374                        |
| Vote 10 - Energy sources                                                                         |          | 6,794               | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794                                         | 81,528                    | 83,581                       | 88,822                       |
| Vote 11 - Waste Management                                                                       |          | 1,176               | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176                                         | 14,106                    | 14,756                       | 15,436                       |
| Vote 12 - [NAME OF VOTE 12]10]                                                                   |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 13 - [NAME OF VOTE 13]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 14 - [NAME OF VOTE 14]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 15 - [NAME OF VOTE 15]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| <b>Total Revenue by Vote</b>                                                                     |          | <b>40,572</b>       | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b>                                 | <b>486,861</b>            | <b>493,892</b>               | <b>506,676</b>               |
| <b>Expenditure by Vote to be appropriated</b>                                                    |          |                     |               |               |               |               |               |               |               |               |               |               |                                               |                           |                              |                              |
| Vote 1 - Executive and council                                                                   |          | 5,500               | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500                                         | 66,001                    | 69,140                       | 71,919                       |
| Vote 2 - Finance and administration                                                              |          | 11,814              | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814                                        | 141,771                   | 140,515                      | 138,645                      |
| Vote 3 - Internal audit                                                                          |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 4 - Community and social servi                                                              |          | 2,520               | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520                                         | 30,237                    | 31,107                       | 32,441                       |
| Vote 5 - Sport and Recreation                                                                    |          | 836                 | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836                                           | 10,030                    | 10,258                       | 11,102                       |
| Vote 6 - Public safety                                                                           |          | 157                 | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157                                           | 1,890                     | 1,976                        | 2,067                        |
| Vote 7 - Housing                                                                                 |          | 3                   | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3                                             | 30                        | 31                           | 33                           |
| Vote 8 - Planning and Development                                                                |          | 2,212               | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212         | 2,212                                         | 26,542                    | 24,937                       | 25,965                       |
| Vote 9 - Road transport                                                                          |          | 4,685               | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685         | 4,685                                         | 56,225                    | 58,481                       | 59,862                       |
| Vote 10 - Energy sources                                                                         |          | 6,345               | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345                                         | 76,143                    | 76,813                       | 81,119                       |
| Vote 11 - Waste Management                                                                       |          | 2,510               | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510                                         | 30,124                    | 31,858                       | 31,847                       |
| Vote 12 - [NAME OF VOTE 12]10]                                                                   |          | 339                 | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339                                           | 4,063                     | 4,250                        | 4,445                        |
| Vote 13 - [NAME OF VOTE 13]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 14 - [NAME OF VOTE 14]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Vote 15 - [NAME OF VOTE 15]                                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| <b>Total Expenditure by Vote</b>                                                                 |          | <b>36,921</b>       | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b>                                 | <b>443,057</b>            | <b>449,366</b>               | <b>459,446</b>               |
| <b>Surplus/(Deficit) before assoc.</b>                                                           |          | <b>3,650</b>        | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>                                  | <b>43,804</b>             | <b>44,526</b>                | <b>47,229</b>                |
| Income Tax                                                                                       |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Share of Surplus/Deficit attributable to Minorities                                              |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| Intercompany/Parent subsidiary transactions                                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                         | —                            | —                            |
| <b>Surplus/(Deficit)</b>                                                                         | <b>1</b> | <b>3,650</b>        | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>                                  | <b>43,804</b>             | <b>44,526</b>                | <b>47,229</b>                |



| KZN291 Mandeni - Supporting Table S 669833  |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
|---------------------------------------------|----------|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------|------------------------|
| Description                                 | Ref      | Budget Year 2024/25 |               |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|                                             |          | July                | August        | Sept.         | October       | November      | December      | January       | February      | March         | April         | May           | June          | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Revenue - Functional</b>                 |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| <b>Governance and administration</b>        |          | <b>28,353</b>       | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>28,353</b> | <b>340,236</b>                                | <b>344,018</b>         | <b>343,192</b>         |
| Executive and council                       |          | 670                 | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 670           | 8,038                                         | 8,356                  | 8,700                  |
| Finance and administration                  |          | 27,683              | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 27,683        | 332,198                                       | 335,662                | 334,492                |
| Internal audit                              |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Community and public safety</b>          |          | <b>455</b>          | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>455</b>    | <b>5,464</b>                                  | <b>5,817</b>           | <b>9,866</b>           |
| Community and social services               |          | 423                 | 423           | 423           | 423           | 423           | 423           | 423           | 423           | 423           | 423           | 423           | 423           | 5,073                                         | 5,408                  | 5,585                  |
| Sport and recreation                        |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Public safety                               |          | 33                  | 33            | 33            | 33            | 33            | 33            | 33            | 33            | 33            | 33            | 33            | 33            | 391                                           | 409                    | 4,281                  |
| Housing                                     |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Health                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Economic and environmental services</b>  |          | <b>3,794</b>        | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>3,794</b>  | <b>45,527</b>                                 | <b>45,720</b>          | <b>49,360</b>          |
| Planning and development                    |          | 3,462               | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 3,462         | 41,542                                        | 43,451                 | 46,986                 |
| Road transport                              |          | 332                 | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 332           | 3,985                                         | 2,269                  | 2,374                  |
| Environmental protection                    |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Trading services</b>                     |          | <b>7,969</b>        | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>7,969</b>  | <b>95,634</b>                                 | <b>98,337</b>          | <b>104,259</b>         |
| Energy sources                              |          | 6,794               | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 6,794         | 81,528                                        | 83,581                 | 88,822                 |
| Water management                            |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Waste water management                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Waste management                            |          | 1,176               | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 1,176         | 14,106                                        | 14,756                 | 15,436                 |
| <b>Other</b>                                |          | <b>—</b>            | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>      | <b>—</b>                                      | <b>—</b>               | <b>—</b>               |
| <b>Total Revenue - Functional</b>           |          | <b>40,572</b>       | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>40,572</b> | <b>486,861</b>                                | <b>493,892</b>         | <b>506,676</b>         |
| <b>Expenditure - Functional</b>             |          |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| <b>Governance and administration</b>        |          | <b>17,314</b>       | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>17,314</b> | <b>207,773</b>                                | <b>209,655</b>         | <b>210,564</b>         |
| Executive and council                       |          | 5,500               | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 5,500         | 66,001                                        | 69,140                 | 71,919                 |
| Finance and administration                  |          | 11,814              | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 11,814        | 141,771                                       | 140,515                | 138,645                |
| Internal audit                              |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Community and public safety</b>          |          | <b>3,516</b>        | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>3,516</b>  | <b>42,187</b>                                 | <b>43,373</b>          | <b>45,643</b>          |
| Community and social services               |          | 2,520               | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 2,520         | 30,237                                        | 31,107                 | 32,441                 |
| Sport and recreation                        |          | 836                 | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 836           | 10,030                                        | 10,258                 | 11,102                 |
| Public safety                               |          | 157                 | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 157           | 1,890                                         | 1,976                  | 2,067                  |
| Housing                                     |          | 3                   | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 3             | 30                                            | 31                     | 33                     |
| Health                                      |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Economic and environmental services</b>  |          | <b>6,929</b>        | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>6,929</b>  | <b>83,152</b>                                 | <b>84,324</b>          | <b>86,855</b>          |
| Planning and development                    |          | 2,139               | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 2,139         | 25,666                                        | 24,480                 | 25,492                 |
| Road transport                              |          | 4,452               | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 4,452         | 53,423                                        | 55,594                 | 56,917                 |
| Environmental protection                    |          | 339                 | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 339           | 4,063                                         | 4,250                  | 4,445                  |
| <b>Trading services</b>                     |          | <b>9,089</b>        | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>9,089</b>  | <b>109,070</b>                                | <b>111,557</b>         | <b>115,911</b>         |
| Energy sources                              |          | 6,345               | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 6,345         | 76,143                                        | 76,813                 | 81,119                 |
| Water management                            |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| Waste water management                      |          | 234                 | 234           | 234           | 234           | 234           | 234           | 234           | 234           | 234           | 234           | 234           | 234           | 2,802                                         | 2,886                  | 2,944                  |
| Waste management                            |          | 2,510               | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 2,510         | 30,124                                        | 31,858                 | 31,847                 |
| <b>Other</b>                                |          | <b>73</b>           | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>73</b>     | <b>876</b>                                    | <b>457</b>             | <b>473</b>             |
| <b>Total Expenditure - Functional</b>       |          | <b>36,921</b>       | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>36,921</b> | <b>443,057</b>                                | <b>449,366</b>         | <b>459,446</b>         |
| <b>Surplus/(Deficit) before assoc.</b>      |          | <b>3,650</b>        | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>43,804</b>                                 | <b>44,526</b>          | <b>47,229</b>          |
| Intercompany/Parent subsidiary transactions |          | —                   | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —             | —                                             | —                      | —                      |
| <b>Surplus/(Deficit)</b>                    | <b>1</b> | <b>3,650</b>        | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>3,650</b>  | <b>43,804</b>                                 | <b>44,526</b>          | <b>47,229</b>          |



#### 5.4 MONTHLY CAPITAL EXPENDITURE

**Total capital budget** of R127,6 million for 2024/2025 has decreased R12.2 million or 8.7 per cent when compared to the 2023/2024 Adjustment Budget. Final Budget of R127,6 has excluded VAT portion of R19,1 million at 15 per cent as SARS Guideline. Capital Budget has increased from draft to final budget by **R23.5 million**, increase has considered inputs raised during community consultation and there were Disaster Related Projects identified of **R23.7 million** which were to be funded through disaster grant. However, it has been confirmed that the municipality will no longer receive this funding. The municipality then took a decision to fund these projects through municipal cash backed reserves as they were already identified as projects that needs to be prioritised due to disasters that the municipality experienced in December 2023

Table 11: Sources of capital revenue over the MTREF

| KZN291 Mandeni - Table A5 Capital Expenditure Budget by vote and funding                                                                                |          |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Vote Description                                                                                                                                        | Re       | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                                                                                                         |          | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Funded by:</b>                                                                                                                                       |          |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| National Government                                                                                                                                     |          | 10,957          | 5,762           | 12,628          | 55,119               | 51,837          | 225,290           | 33,963                                    | –                      | –                      |
| Provincial Government                                                                                                                                   |          | (231)           | –               | –               | 478                  | 591             | 620               | 739                                       | –                      | –                      |
| District Municipality                                                                                                                                   |          | –               | –               | –               | –                    | –               | –                 | –                                         | –                      | –                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public |          | –               | –               | –               | –                    | –               | –                 | –                                         | –                      | –                      |
| Transfers recognised - capital                                                                                                                          | 4        | 10,726          | 5,762           | 12,628          | 55,598               | 52,428          | 225,911           | 34,702                                    | –                      | –                      |
| Borrowing                                                                                                                                               | 6        | –               | –               | 0               | –                    | –               | 3,881             | –                                         | –                      | –                      |
| Internally generated funds                                                                                                                              |          | 7,264           | 24,649          | 60,688          | 88,347               | 87,356          | 242,532           | 92,898                                    | 34,609                 | 15,000                 |
| <b>Total Capital Funding</b>                                                                                                                            | <b>7</b> | <b>17,990</b>   | <b>30,411</b>   | <b>73,316</b>   | <b>143,945</b>       | <b>139,784</b>  | <b>472,323</b>    | <b>127,600</b>                            | <b>34,609</b>          | <b>15,000</b>          |



**Table 12: MBRR SA28- Budgeted monthly capital expenditure (municipal vote)**

| <b>KZN291 Mandeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)</b> |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
|-----------------------------------------------------------------------------------------------------|----|---------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|-----------------------------------------------|------------------------|------------------------|
| Description                                                                                         | Re | Budget Year 2024/25 |               |               |               |               |               |               |               |               |               |               |               | Medium Term Revenue and Expenditure Framework |                        |                        |
|                                                                                                     |    | July                | August        | Sept.         | October       | Nov.          | Dec.          | January       | Feb.          | March         | April         | May           | June          | Budget Year 2024/25                           | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| <b>Multi-year expenditure to be appropriated</b>                                                    | 1  |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Vote 1 - Executive and council                                                                      |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 2 - Finance and administration                                                                 |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 3 - Internal audit                                                                             |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 4 - Community and social services                                                              |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 5 - Sport and Recreation                                                                       |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 6 - Public safety                                                                              |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 7 - Housing                                                                                    |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 8 - Planning and Development                                                                   |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 9 - Road transport                                                                             |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 10 - Energy sources                                                                            |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 11 - Waste Management                                                                          |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 12 - [NAME OF VOTE 1210]                                                                       |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Capital multi-year expenditure sub-total</b>                                                     | 2  | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Single-year expenditure to be appropriated</b>                                                   |    |                     |               |               |               |               |               |               |               |               |               |               |               |                                               |                        |                        |
| Vote 1 - Executive and council                                                                      |    | 489                 | 489           | 489           | 489           | 489           | 489           | 489           | 489           | 489           | 489           | 489           | 489           | 5,870                                         | 20,000                 | 15,000                 |
| Vote 2 - Finance and administration                                                                 |    | 713                 | 713           | 713           | 713           | 713           | 713           | 713           | 713           | 713           | 713           | 713           | 713           | 8,557                                         | -                      | -                      |
| Vote 3 - Internal audit                                                                             |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 4 - Community and social services                                                              |    | 371                 | 371           | 371           | 371           | 371           | 371           | 371           | 371           | 371           | 371           | 371           | 371           | 4,457                                         | -                      | -                      |
| Vote 5 - Sport and Recreation                                                                       |    | 844                 | 844           | 844           | 844           | 844           | 844           | 844           | 844           | 844           | 844           | 844           | 844           | 10,127                                        | -                      | -                      |
| Vote 6 - Public safety                                                                              |    | 78                  | 78            | 78            | 78            | 78            | 78            | 78            | 78            | 78            | 78            | 78            | 78            | 939                                           | -                      | -                      |
| Vote 7 - Housing                                                                                    |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 8 - Planning and Development                                                                   |    | 1,016               | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 1,016         | 12,191                                        | 10,870                 | -                      |
| Vote 9 - Road transport                                                                             |    | 6,628               | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 6,628         | 79,535                                        | 3,739                  | -                      |
| Vote 10 - Energy sources                                                                            |    | 313                 | 313           | 313           | 313           | 313           | 313           | 313           | 313           | 313           | 313           | 313           | 313           | 3,752                                         | -                      | -                      |
| Vote 11 - Waste Management                                                                          |    | 181                 | 181           | 181           | 181           | 181           | 181           | 181           | 181           | 181           | 181           | 181           | 181           | 2,174                                         | -                      | -                      |
| Vote 12 - [NAME OF VOTE 1210]                                                                       |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 13 - [NAME OF VOTE 13]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 14 - [NAME OF VOTE 14]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| Vote 15 - [NAME OF VOTE 15]                                                                         |    | -                   | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -             | -                                             | -                      | -                      |
| <b>Capital single-year expenditure sub-total</b>                                                    | 2  | <b>10,633</b>       | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>127,600</b>                                | <b>34,609</b>          | <b>15,000</b>          |
| <b>Total Capital Expenditure</b>                                                                    | 2  | <b>10,633</b>       | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>10,633</b> | <b>127,600</b>                                | <b>34,609</b>          | <b>15,000</b>          |



Table 13: MBRR SA29 - Budgeted monthly capital expenditure (Functional classification)

| KZN291 Mandeni - Table A5 Capital Expenditure Budget by vote and funding |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
|--------------------------------------------------------------------------|----|-----------------|-----------------|-----------------|----------------------|-----------------|-------------------|-------------------------------------------|------------------------|------------------------|
| Vote Description                                                         | Re | 2020/21         | 2021/22         | 2022/23         | Current Year 2023/24 |                 |                   | 2024/25 Medium Term Revenue & Expenditure |                        |                        |
|                                                                          |    | Audited Outcome | Audited Outcome | Audited Outcome | Original Budget      | Adjusted Budget | Pre-audit outcome | Budget Year 2024/25                       | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                               | 1  |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Single-year expenditure to be approved</b>                            | 2  |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| Vote 1 - Executive and council                                           |    | (698)           | (826)           | —               | 1,843                | 1,878           | 1,878             | 5,870                                     | 20,000                 | 15,000                 |
| Vote 2 - Finance and administration                                      |    | 10,259          | 13,868          | 34,353          | 21,225               | 17,330          | 17,330            | 8,557                                     | —                      | —                      |
| Vote 3 - Internal audit                                                  |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Vote 4 - Community and social services                                   |    | (467)           | 9,674           | 21,438          | 2,304                | 1,765           | 1,765             | 4,457                                     | —                      | —                      |
| Vote 5 - Sport and Recreation                                            |    | 4,238           | 4,074           | (4,264)         | 15,205               | 14,084          | 14,084            | 10,127                                    | —                      | —                      |
| Vote 6 - Public safety                                                   |    | —               | —               | —               | —                    | —               | —                 | 939                                       | —                      | —                      |
| Vote 7 - Housing                                                         |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Vote 8 - Planning and Development                                        |    | 3,899           | (533)           | 11,028          | 16,435               | 18,565          | 18,565            | 12,191                                    | 10,870                 | —                      |
| Vote 9 - Road transport                                                  |    | 676             | (1,174)         | 4,857           | 79,374               | 78,546          | 78,546            | 79,535                                    | 3,739                  | —                      |
| Vote 10 - Energy sources                                                 |    | 83              | 5,328           | 5,903           | 2,957                | 3,710           | 3,710             | 3,752                                     | —                      | —                      |
| Vote 11 - Waste Management                                               |    | —               | —               | —               | 4,602                | 3,906           | 3,906             | 2,174                                     | —                      | —                      |
| Vote 12 - [NAME OF VOTE 1210]                                            |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Vote 13 - [NAME OF VOTE 13]                                              |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Vote 14 - [NAME OF VOTE 14]                                              |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Vote 15 - [NAME OF VOTE 15]                                              |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| <b>Capital single-year expenditure sub-total</b>                         |    | <b>17,990</b>   | <b>30,411</b>   | <b>73,316</b>   | <b>143,945</b>       | <b>139,784</b>  | <b>139,784</b>    | <b>127,600</b>                            | <b>34,609</b>          | <b>15,000</b>          |
| <b>Total Capital Expenditure - Vote</b>                                  |    | <b>17,990</b>   | <b>30,411</b>   | <b>73,316</b>   | <b>143,945</b>       | <b>139,784</b>  | <b>139,784</b>    | <b>127,600</b>                            | <b>34,609</b>          | <b>15,000</b>          |
| <b>Capital Expenditure - Functional</b>                                  |    |                 |                 |                 |                      |                 |                   |                                           |                        |                        |
| <b>Governance and administration</b>                                     |    | <b>9,560</b>    | <b>13,041</b>   | <b>34,353</b>   | <b>23,069</b>        | <b>19,208</b>   | <b>130,215</b>    | <b>14,426</b>                             | <b>20,000</b>          | <b>15,000</b>          |
| Executive and council                                                    |    | (698)           | (826)           | —               | 1,843                | 1,878           | 284               | 5,870                                     | 20,000                 | 15,000                 |
| Finance and administration                                               |    | 10,259          | 13,868          | 34,353          | 21,225               | 17,330          | 129,931           | 8,557                                     | —                      | —                      |
| Internal audit                                                           |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| <b>Community and public safety</b>                                       |    | <b>3,772</b>    | <b>13,748</b>   | <b>17,174</b>   | <b>17,509</b>        | <b>15,850</b>   | <b>121,680</b>    | <b>15,522</b>                             | <b>—</b>               | <b>—</b>               |
| Community and social services                                            |    | (467)           | 9,674           | 21,438          | 2,304                | 1,765           | 112,842           | 4,457                                     | —                      | —                      |
| Sport and recreation                                                     |    | 4,238           | 4,074           | (4,264)         | 15,205               | 14,084          | 8,838             | 10,127                                    | —                      | —                      |
| Public safety                                                            |    | —               | —               | —               | —                    | —               | —                 | 939                                       | —                      | —                      |
| Housing                                                                  |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Health                                                                   |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| <b>Economic and environmental services</b>                               |    | <b>4,575</b>    | <b>(1,706)</b>  | <b>15,885</b>   | <b>95,809</b>        | <b>97,111</b>   | <b>181,939</b>    | <b>91,726</b>                             | <b>14,609</b>          | <b>—</b>               |
| Planning and development                                                 |    | 3,899           | (533)           | 11,028          | 16,435               | 18,565          | 28,230            | 12,191                                    | 10,870                 | —                      |
| Road transport                                                           |    | 676             | (1,174)         | 4,857           | 79,374               | 78,546          | 153,709           | 79,535                                    | 3,739                  | —                      |
| Environmental protection                                                 |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| <b>Trading services</b>                                                  |    | <b>83</b>       | <b>5,328</b>    | <b>5,903</b>    | <b>7,558</b>         | <b>7,615</b>    | <b>38,489</b>     | <b>5,926</b>                              | <b>—</b>               | <b>—</b>               |
| Energy sources                                                           |    | 83              | 5,328           | 5,903           | 2,957                | 3,710           | 33,535            | 3,752                                     | —                      | —                      |
| Water management                                                         |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Waste water management                                                   |    | —               | —               | —               | —                    | —               | —                 | —                                         | —                      | —                      |
| Waste management                                                         |    | —               | —               | —               | 4,602                | 3,906           | 4,954             | 2,174                                     | —                      | —                      |
| <b>Other</b>                                                             |    | <b>—</b>        | <b>—</b>        | <b>—</b>        | <b>—</b>             | <b>—</b>        | <b>—</b>          | <b>—</b>                                  | <b>—</b>               | <b>—</b>               |
| <b>Total Capital Expenditure - Functional</b>                            | 3  | <b>17,990</b>   | <b>30,411</b>   | <b>73,316</b>   | <b>143,945</b>       | <b>139,784</b>  | <b>472,323</b>    | <b>127,600</b>                            | <b>34,609</b>          | <b>15,000</b>          |



| KZN291 Mandeni - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification) |    |                     |        |        |         |        |        |         |        |        |        |        |                                               |                     |                        |                        |
|---------------------------------------------------------------------------------------------------------|----|---------------------|--------|--------|---------|--------|--------|---------|--------|--------|--------|--------|-----------------------------------------------|---------------------|------------------------|------------------------|
| Description                                                                                             | Re | Budget Year 2024/25 |        |        |         |        |        |         |        |        |        |        | Medium Term Revenue and Expenditure Framework |                     |                        |                        |
|                                                                                                         |    | July                | August | Sept.  | October | Nov.   | Dec.   | January | Feb.   | March  | April  | May    | June                                          | Budget Year 2024/25 | Budget Year +1 2025/26 | Budget Year +2 2026/27 |
| R thousand                                                                                              |    |                     |        |        |         |        |        |         |        |        |        |        |                                               |                     |                        |                        |
| <b>Capital Expenditure - Functional</b>                                                                 | 1  |                     |        |        |         |        |        |         |        |        |        |        |                                               |                     |                        |                        |
| <b>Governance and administration</b>                                                                    |    | 1,202               | 1,202  | 1,202  | 1,202   | 1,202  | 1,202  | 1,202   | 1,202  | 1,202  | 1,202  | 1,202  | 1,202                                         | 14,426              | 20,000                 | 15,000                 |
| Executive and council                                                                                   |    | 489                 | 489    | 489    | 489     | 489    | 489    | 489     | 489    | 489    | 489    | 489    | 489                                           | 5,870               | 20,000                 | 15,000                 |
| Finance and administration                                                                              |    | 713                 | 713    | 713    | 713     | 713    | 713    | 713     | 713    | 713    | 713    | 713    | 713                                           | 8,557               | -                      | -                      |
| Internal audit                                                                                          |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| <b>Community and public safety</b>                                                                      |    | 1,294               | 1,294  | 1,294  | 1,294   | 1,294  | 1,294  | 1,294   | 1,294  | 1,294  | 1,294  | 1,294  | 1,294                                         | 15,522              | -                      | -                      |
| Community and social services                                                                           |    | 371                 | 371    | 371    | 371     | 371    | 371    | 371     | 371    | 371    | 371    | 371    | 371                                           | 4,457               | -                      | -                      |
| Sport and recreation                                                                                    |    | 844                 | 844    | 844    | 844     | 844    | 844    | 844     | 844    | 844    | 844    | 844    | 844                                           | 10,127              | -                      | -                      |
| Public safety                                                                                           |    | 78                  | 78     | 78     | 78      | 78     | 78     | 78      | 78     | 78     | 78     | 78     | 78                                            | 939                 | -                      | -                      |
| Housing                                                                                                 |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Health                                                                                                  |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| <b>Economic and environmental services</b>                                                              |    | 7,644               | 7,644  | 7,644  | 7,644   | 7,644  | 7,644  | 7,644   | 7,644  | 7,644  | 7,644  | 7,644  | 7,644                                         | 91,726              | 14,609                 | -                      |
| Planning and development                                                                                |    | 1,016               | 1,016  | 1,016  | 1,016   | 1,016  | 1,016  | 1,016   | 1,016  | 1,016  | 1,016  | 1,016  | 1,016                                         | 12,191              | 10,870                 | -                      |
| Road transport                                                                                          |    | 6,628               | 6,628  | 6,628  | 6,628   | 6,628  | 6,628  | 6,628   | 6,628  | 6,628  | 6,628  | 6,628  | 6,628                                         | 79,535              | 3,739                  | -                      |
| Environmental protection                                                                                |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| <b>Trading services</b>                                                                                 |    | 494                 | 494    | 494    | 494     | 494    | 494    | 494     | 494    | 494    | 494    | 494    | 494                                           | 5,926               | -                      | -                      |
| Energy sources                                                                                          |    | 313                 | 313    | 313    | 313     | 313    | 313    | 313     | 313    | 313    | 313    | 313    | 313                                           | 3,752               | -                      | -                      |
| Water management                                                                                        |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Waste water management                                                                                  |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Waste management                                                                                        |    | 181                 | 181    | 181    | 181     | 181    | 181    | 181     | 181    | 181    | 181    | 181    | 181                                           | 2,174               | -                      | -                      |
| <b>Other</b>                                                                                            |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| <b>Total Capital Expenditure - Functional</b>                                                           | 2  | 10,633              | 10,633 | 10,633 | 10,633  | 10,633 | 10,633 | 10,633  | 10,633 | 10,633 | 10,633 | 10,633 | 10,633                                        | 127,600             | 34,609                 | 15,000                 |
| <b>Funded by:</b>                                                                                       |    |                     |        |        |         |        |        |         |        |        |        |        |                                               |                     |                        |                        |
| National Government                                                                                     |    | 2,830               | 2,830  | 2,830  | 2,830   | 2,830  | 2,830  | 2,830   | 2,830  | 2,830  | 2,830  | 2,830  | 2,830                                         | 33,963              | -                      | -                      |
| Provincial Government                                                                                   |    | 62                  | 62     | 62     | 62      | 62     | 62     | 62      | 62     | 62     | 62     | 62     | 62                                            | 739                 | -                      | -                      |
| District Municipality                                                                                   |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm                            |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Agencies, Households, Non-Transfers recognised - capital                                                |    | 2,892               | 2,892  | 2,892  | 2,892   | 2,892  | 2,892  | 2,892   | 2,892  | 2,892  | 2,892  | 2,892  | 2,892                                         | 34,702              | -                      | -                      |
| Borrowing                                                                                               |    | -                   | -      | -      | -       | -      | -      | -       | -      | -      | -      | -      | -                                             | -                   | -                      | -                      |
| Internally generated funds                                                                              |    | 7,741               | 7,741  | 7,741  | 7,741   | 7,741  | 7,741  | 7,741   | 7,741  | 7,741  | 7,741  | 7,741  | 7,741                                         | 92,898              | 34,609                 | 15,000                 |
| <b>Total Capital Funding</b>                                                                            |    | 10,633              | 10,633 | 10,633 | 10,633  | 10,633 | 10,633 | 10,633  | 10,633 | 10,633 | 10,633 | 10,633 | 10,633                                        | 127,600             | 34,609                 | 15,000                 |



