



MANDENI LOCAL MUNICIPALITY

2025/26 TOP LAYER SERVICE DELIVERY & BUDGET IMPLEMENTATION PLAN/ SDBIP ORGANISATIONAL SCORECARD

SUBMISSION OF 2025/26 TOP LAYER



SUBMISSION OF 2025/26 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 2025/26 SDBIP and the financial information is derived from the Final 2025/26 MTREF budget schedules from National Treasury (Schedule A).

PRINT NAME: MR. S.G. KHUZWAYO

MUNICIPAL MANAGER OF MANDENI MUNICIPALITY

Signature:

Date:


24/06/2025

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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 Service Delivery Budget and Implementation Plan for 2025/26 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:

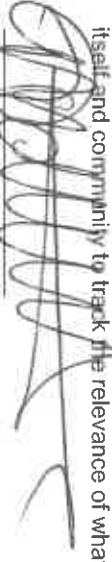
- (a) Projections for each month of –
- (i) Revenue to be collected by source and
- (ii) Operational and Capital expenditure by vote;
- (b) Service delivery targets and performance indicators for each quarter”.

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.



CLERT P MDALOSE
THE MAYOR

Date: 24/06 2025

STATEMENT BY THE MUNICIPAL MANAGER



MANDENI LOCAL MUNICIPALITY: 2025/26 ORGANISATIONAL SCORECARD / TOP LAYER SDBIP



As the Municipal Manager I duly submit to the Mayor the 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:

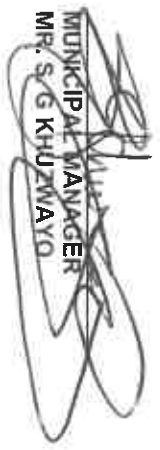
- That spending of funds is in accordance with municipal budget and is reduced as necessary when revenue is anticipated to be less than the projected in the budget or in the service delivery budget and implementation plan.
- That revenue and expenditure are properly monitored.

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 SDBIP for 2025/26 is based on the Final Municipal Integrated Development Plan (IDP). This Organisation Service Delivery and Budget Implementation Plan (SDBIP) combines and sets out the 2025/26 MTRF various components in the format required by National Treasury.




MUNICIPAL MANAGER
MR. S.G. KHUZWAYO

Date: 24/06/2025



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 2025/26 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 2. Mayor 3. EXCO 4. Audit Committee 5. National Treasury
Mid-year performance assessment	Section 72 of the MFMA. Section 13 (2) (a) of Municipal Planning and Performance Management Regulations 2001.	1. Municipal Manager 2. Mayor 3. EXCO 4. Council 5. Audit Committee 6. National Treasury 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 2. EXCO 3. Council 4. MPAC 5. Audit Committee 6. Auditor-General 7. National Treasury 8. Provincial Government 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 2025/26 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 2025/26 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:

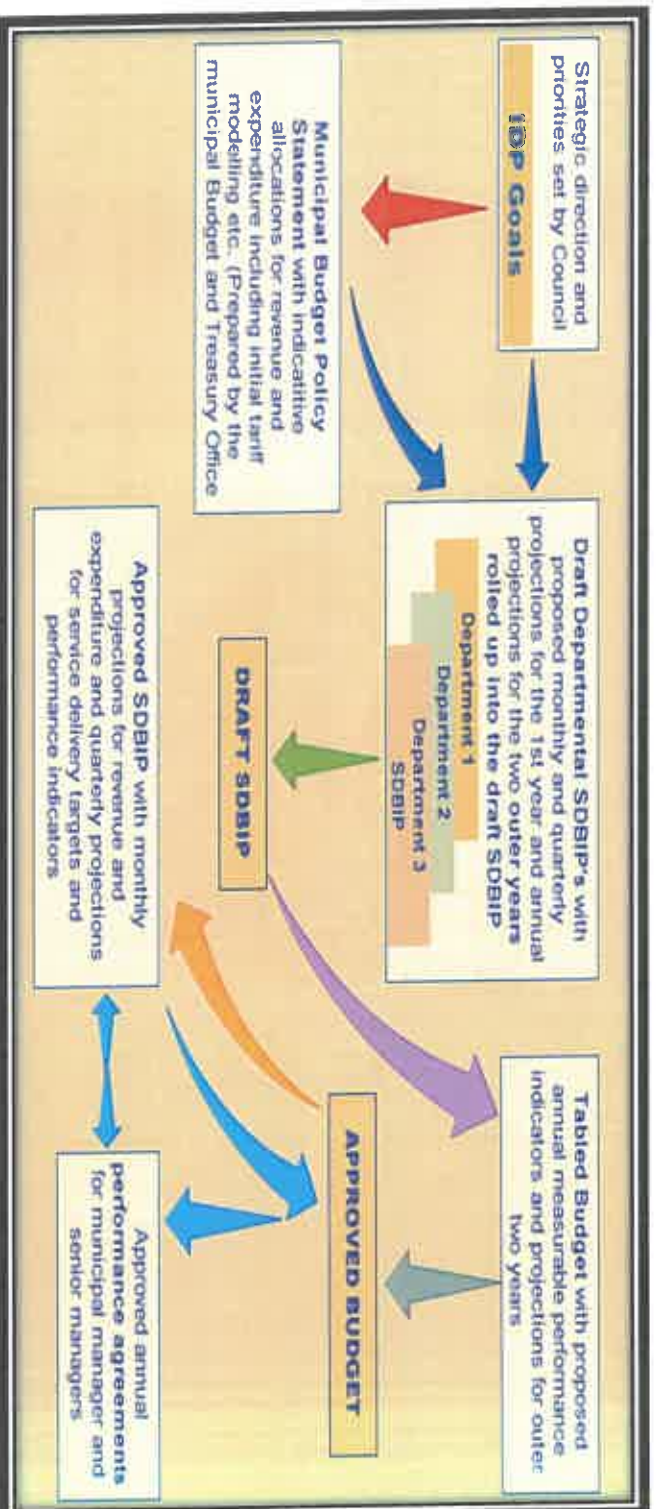
The Mayor approves the SDBIP no later than 28 days after the adoption of the Municipality's budget.

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:



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;

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



- 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:

- Honesty
- 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
SCHEDULE 4 PART B	<p>The municipality has the authority to approve building plans in accordance with the National Building Regulations.</p> <p>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.</p> <p>Fire Fighting Services are outsourced.</p> <p>Municipal Planning: Development Planning receives applications, process them and recommends them to the portfolio committee for approval.</p> <p>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.</p> <p>Cemeteries – The municipality is currently undertaking a study to establish a regional cemetery.</p> <p>Cleaning – Municipal Halls, use food for waste, Zibambele and Community Works Programs for cleaning streets and other amenities.</p> <p>Municipal Roads – road maintenance and road construction.</p>
SCHEDULE 5 PART B	



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



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



CHAPTER 3

3. SERVICE DELIVERY OBJECTIVES

The section that follows contains the municipal service delivery objectives, key Performance Indicators and targets for the 2025/26 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
CUSTOMER	The municipality must focus on how to meet services required by community.	Is the organization delivering the services Communities or its customers want?
FINANCIAL	The municipality must focus on how to meet service needs in an efficient manner.	Is the service delivered at a good price?
INTERNAL BUSINESS	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?
INNOVATION, LEARNING AND GROWTH	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 A1 Budget Summary											
Description	2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28	
R thousands	Audited Outcome	Audited Outcome	Audited Outcome								
Financial Performance											
Property rates	33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596	
Service charges	56,776	61,440	73,544	86,448	86,448	86,448	65,136	97,399	104,639	107,255	
Investment revenue	10,694	20,010	26,748	28,000	28,000	28,000	15,536	25,000	26,125	26,778	
Transfer and subsidies - Oper	220,162	223,107	241,981	253,163	253,163	253,163	251,617	254,956	273,512	280,744	
Other own revenue	12,332	46,342	21,787	17,254	19,023	19,023	8,529	12,353	12,899	13,182	
Total Revenue (excluding capital transfers and contributions)	333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552	
Employee costs	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623	
Remuneration of councillors	13,798	14,325	14,564	16,388	16,388	16,388	13,959	17,043	17,981	18,431	
Depreciation and amortisation	35,256	32,437	33,728	37,856	37,856	37,856	29,332	36,240	37,870	38,817	
Interest	58	325	137	3,300	3,300	3,300	0	3,050	3,187	3,267	
Inventory consumed and bulk	37,998	49,664	56,309	62,984	63,500	63,500	54,540	72,025	68,423	70,133	
Transfers and subsidies	112,909	127,029	159,559	170,546	194,833	194,833	143,747	191,685	180,529	185,221	
Other expenditure	307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,492	
Total Expenditure	26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060	
Surplus/(Deficit)	45,099	45,387	55,093	39,760	45,138	45,138	29,719	46,017	44,629	46,586	
Transfers and subsidies - capital (monetary allocations)	—	—	—	—	—	—	—	—	—	—	
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) after capital transfers & contributions	71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647	
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit) for the year	71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647	
Capital expenditure & funds sources											
Capital expenditure	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791	
Transfers recognised - capital	5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	38,808	40,510	
Borrowing	24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,261	
Internally generated funds	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791	
Total sources of capital funds	229,089	354,670	329,657	240,614	267,652	267,652	316,757	178,562	268,113	277,911	
Financial position											
Total non current assets	527,428	602,748	713,576	692,232	808,949	808,949	780,730	805,344	781,267	801,531	
Total current liabilities	49,822	78,293	81,153	55,157	84,132	84,132	83,093	88,340	78,074	82,987	
Total non current liabilities	9,304	9,690	16,371	20,216	25,770	25,770	16,371	25,770	26,929	27,603	
Community wealth/Equity	689,158	861,394	941,010	854,111	966,699	966,699	993,325	869,795	944,377	968,851	
Cash flows											
Net cash from (used) operating	699,451	1,139,018	2,378,402	(128,705)	(144,428)	(144,428)	102,085	62,391	147,459	151,979	
Net cash from (used) investing	—	—	—	(146,740)	(153,901)	(153,901)	—	(144,685)	(95,509)	(95,776)	
Net cash from (used) financing	—	—	—	—	—	—	—	—	—	—	
Cash/cash equivalents at the 1	779,451	1,222,005	2,246,389	(92,021)	(89,521)	(89,521)	332,302	9,915	61,865	118,068	
Cash backing/surplus reconciliation											
Cash and investments available	208,167	254,613	208,837	78,954	92,208	92,208	184,222	9,903	148,296	154,958	
Application of cash and invest	(26,530)	(14,483)	(32,222)	(44,402)	(13,056)	(13,056)	(3,245)	(49,576)	(127,205)	(127,715)	
Balance - surplus (shortfall)	234,697	269,095	241,060	123,356	105,264	105,264	187,468	59,479	275,501	282,673	
Asset management											
Asset register summary (WDV)	527,428	602,748	713,576	692,232	808,949	808,949	805,344	805,344	781,267	801,531	
Depreciation	—	—	—	—	—	—	—	—	—	—	
Renewal and Upgrading of Ex	260,270	321,620	408,915	75,573	75,146	75,146	97,944	77,380	68,593	71,036	
Repairs and Maintenance	18,320	18,677	21,486	27,348	29,196	29,196	35,473	35,473	23,893	24,490	
Free services											
Cost of Free Basic Services p	—	(6,725)	(5,816)	(26,501)	(26,501)	(26,501)	(28,997)	(30,331)	(16,051)	—	
Revenue cost of free services	—	—	—	—	—	—	—	—	—	—	
Households below minimum service level											
Water:	—	—	—	—	—	—	—	—	—	—	
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—	
Energy:	—	—	—	—	—	—	—	—	—	—	
Refuse:	—	—	—	—	—	—	—	—	—	—	

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

Description	Ref	Current Year 2024/25							2025/26 Medium Term		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue											
Exchange Revenue											
Service charges - Electricity	2	45,958	49,864	61,164	72,341	72,341	72,341	54,278	82,686	89,250	91,481
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	10,818	11,577	12,380	14,106	14,106	14,106	10,859	14,713	15,389	15,774
Sale of Goods and Rendering of Services	2	2,586	7,854	11,818	9,474	9,474	9,474	774	1,513	1,583	1,622
Agency services		-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		1,059	1,229	919	963	1,500	1,500	1,231	2,016	2,106	2,159
Interest earned from Current and Non Current		10,694	20,010	26,748	28,000	28,000	28,000	15,536	25,000	26,125	26,778
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		175	106	-	-	-	-	-	-	-	-
Rental from Fixed Assets		150	248	294	374	724	724	493	755	790	810
Licence and permits		9	22	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		465	2,548	1,507	1,200	1,750	1,750	2,125	1,252	1,293	1,285
Non-Exchange Revenue											
Property rates	2	33,913	50,660	58,321	62,237	62,237	62,237	60,629	64,913	67,899	69,596
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,202	1,002	1,584	1,310	1,310	1,310	64	1,367	1,430	1,465
Licences or permits		782	525	985	957	957	957	891	998	1,044	1,070
Transfer and subsidies - Operational		220,162	223,107	241,981	253,163	253,163	253,163	251,617	254,956	273,512	280,741
Interest		2,329	2,628	3,460	2,976	3,308	3,308	2,952	4,453	4,654	4,770
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-
Other Gains		3,577	30,181	1,221	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and		333,878	401,560	422,381	447,101	448,870	448,870	401,447	454,622	485,073	497,552



The budget has been finalized on the following items:

REVENUE FINAL BUDGET

Exchange Revenue

Total revenue is R454.6 million in 2025/26 and escalates to R485 million by 2026/27. This represents a year-on-year increase of 7 per cent for the 2026/27 financial year and 2,6 per cent for the 2025/26 financial year. This proposed adjustment on the revenue is informed by the broken summary below:

- **Interest earned from receivables (Refuse and Electricity):** has increased from R1.5 million to R2 million for 2025/26; an increase is based on the level of outstanding debtors. Debt Collection initiatives are being done so as to encourage consumers to settle their debts, however interest is still to be charged on outstanding debt.
- **Rental from Fixed Assets:** have increased in the 2025/26 financial year from R724 thousand to R756 thousand with an increase of 4,4%. 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:** have decreased from R1.8 million to R1.3 million. Adjustment budget had considered receipt of refund from Insurance and LG Seta but cannot be budgeted for at this stage until they are received.
- **Interest Earned on Non-Exchange Revenue (Property Rates)** have increased from R3.3 million to R4.5 million for 2025/26; increase of 35 per cent is based on the level of outstanding debtors.



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

Description	Ref	Current Year 2024/25						2025/26 Medium Term			
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Expenditure											
Employee related costs	2	107,713	116,754	133,709	152,543	152,543	152,543	137,273	167,901	175,095	179,623
Remuneration of councillors		13,798	14,325	14,564	16,388	16,388	16,388	13,959	17,043	17,981	18,431
Bulk purchases - electricity	2	36,575	45,293	52,475	57,866	57,866	57,866	49,749	66,107	61,791	63,336
Inventory consumed	8	1,424	4,371	3,835	5,118	5,634	5,634	4,792	5,918	6,631	6,797
Debt impairment	3	-	(1,919)	6,048	30,261	30,261	30,261	15,130	32,077	33,520	34,358
Depreciation and amortisation		35,256	32,437	33,728	37,856	37,856	37,856	29,332	36,240	37,870	38,817
Interest		58	325	137	3,300	3,300	3,300	0	3,050	3,187	3,267
Contracted services		52,049	62,194	85,801	79,270	90,976	90,976	65,616	89,650	88,442	90,857
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		20,430	16,941	4,388	6,261	6,261	6,261	3,130	6,637	6,935	7,109
Operational costs		39,523	43,672	62,365	54,755	66,735	66,735	59,878	62,722	51,005	52,256
Losses on disposal of Assets		732	6,080	501	-	600	600	-	600	627	643
Other Losses		176	61	456	-	-	-	(8)	-	-	-
Total Expenditure		307,732	340,534	398,006	443,616	468,419	468,419	378,851	487,944	483,086	495,492
Surplus/(Deficit)		26,145	61,026	24,375	3,484	(19,550)	(19,550)	22,596	(33,322)	1,987	2,060
Transfers and subsidies - capital (monetary allocations)	6	45,099	45,387	55,093	39,760	45,138	45,138	29,719	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)	6	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Associated company/Parent subsidiary transactions	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	71,244	106,413	79,468	43,244	25,588	25,588	52,315	12,694	46,617	48,647



Expenditure

The total operating expenditure for the 2025/26 financial year has been appropriated at R487,9 million and translates into a deficit of R33,3 million. Original operational expenditure has been increased by 4.17 per cent from 2024/25 budget.

Deficit has considered budget provision for the following expenditure which are non-cash items as per Budget Regulation Standards:

- iv). Depreciation and amortization of R36,2 million.
- v). Debt impairment of R32,1 million and,
- vi). Irrecoverable debt write-off for R6.6 million

Operational Cost: **Operational Cost:** comprises of various line items relating to the daily operations of the municipality. Operational Cost has decreased from R66.7 million to R62.7 million with a decrease of 6 per cent.

This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved, as the municipality has identified areas in which cost cutting can be implemented, without disturbing operations of the municipality. Budget allocated for this item has considered cost containment regulations that were issued on the 7th June 2020 to take effect on the 1st July 2025.

Employee related costs and other expenditure are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wages and other expenditure increases in future years.

❖ Vehicle Tracking	R570 thousands
❖ Printing Publication and Books	R1,3 million
❖ Municipal Services	R3,3 million
❖ All Licensing	R6,6 million

Budget allocated for this item has considered cost containment regulations that were issued on the 7th of June 2020



Furthermore, it should be noted that other expenditure exceeds the allocated norm of 10 per cent by 12.3 per cent, variance is due to critical operations by the municipality which needs to be prioritized as they contribute to improved service delivery, however this item will be regularly monitored so as to ensure realistic targets are met.

- **Losses on disposal of assets:** have been budgeted at R600 thousand, this budget has considered losses which are due to disposal of assets which have occurred assets as there will be a disposal of assets through an auction.

5.2 PROJECTIONS OF REVENUE TO BE COLLECTED BY SOURCE

Table 4: Revenue classified by FUNCTIONAL



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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue - Functional										
Governance and administration		263,585	319,605	323,455	340,236	340,968	340,968	342,170	357,614	366,605
Executive and council					8,038	8,038	8,038	8,365	8,741	8,960
Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,805	348,873	357,645
Internal audit										
Community and public safety		6,070	10,732	4,710	5,464	5,764	5,764	6,128	6,337	6,607
Community and social services		4,421	5,497	4,710	5,073	5,373	5,373	5,719	5,911	6,169
Sport and recreation		1,649	5,234							
Public safety					391	391		408	427	438
Housing										
Health										
Economic and environmental services		48,723	46,274	63,161	45,527	51,104	51,104	52,717	49,694	51,778
Planning and development		46,731	44,726	42,536	41,542	47,120	47,120	48,740	47,327	49,352
Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,977	2,367	2,426
Environmental protection										
Trading services		60,598	70,336	86,468	95,634	96,171	96,171	99,623	116,057	119,149
Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
Water management										
Waste water management										
Waste management		12,498	13,458	13,720	14,958	15,428	15,428	16,543	17,302	17,734
Other	4									
Total Revenue - Functional	2	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139
Expenditure - Functional										
Governance and administration		149,816	168,536	193,804	217,123	237,648	237,648	240,817	231,291	237,091
Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,937	150,703	154,489
Internal audit										
Community and public safety		34,617	34,639	46,599	42,761	46,183	46,183	51,805	53,790	55,241
Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,398	37,691	38,739
Sport and recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,045	13,631	13,972
Public safety		399		418	1,890	1,747	1,747	2,148	2,244	2,301
Housing		16	24	29	30	269	269	214	224	229
Health										
Economic and environmental services		65,500	65,567	69,233	83,202	83,136	83,136	92,410	89,817	92,106
Planning and development		15,904	19,166	18,934	25,716	24,359	24,359	26,477	27,704	28,440
Road transport		46,432	43,242	46,605	53,423	54,653	54,653	60,311	56,239	57,645
Environmental protection		3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
Trading services		57,799	71,791	88,370	99,070	100,776	100,776	102,391	107,643	110,495
Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	75,903	79,949	82,108
Water management										
Waste water management			2,487	2,543	2,802	2,802	2,802	3,048	3,185	3,265
Waste management		10,105	9,039	8,770	20,124	21,299	21,299	23,440	24,509	25,122
Other	4				876	676	676	522	545	559
Total Expenditure - Functional	3	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year		71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	48,647

5.2 PROJECTIONS OF EXPENDITURE BY VOTE

Table 5: Summary of expenditure classified by expenditure By VOTE



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

Vote Description	Ref	Current Year 2024/25					2025/26 Medium Term			
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		Audited Outcome	Audited Outcome	Audited Outcome						
Revenue by Vote	1									
Vote 1 - Executive and council		-	-	-	8,038	8,038	8,038	8,365	8,741	8,960
Vote 2 - Finance and administration		263,585	319,605	323,455	332,198	332,930	332,930	333,805	348,873	357,645
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		4,421	5,497	4,710	5,464	5,764	5,764	6,128	6,337	6,607
Vote 5 - Sport and Recreation		1,649	5,234	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		46,731	44,726	42,536	41,542	47,120	47,120	48,740	47,327	49,352
Vote 9 - Road transport		1,992	1,548	20,625	3,985	3,985	3,985	3,977	2,367	2,426
Vote 10 - Energy sources		48,101	56,878	72,748	80,675	80,743	80,743	83,081	98,755	101,415
Vote 11 - Waste Management		12,498	13,458	13,720	14,958	15,428	15,428	16,543	17,302	17,734
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	378,977	446,946	477,794	486,861	494,007	494,007	500,638	529,702	544,139
Expenditure by Vote to be appropriate	1									
Vote 1 - Executive and council		43,153	54,325	61,619	66,001	72,502	72,502	79,879	80,588	82,603
Vote 2 - Finance and administration		106,663	114,211	132,185	151,121	165,146	165,146	160,624	150,376	154,154
Vote 3 - Internal audit		-	-	-	-	-	-	313	327	335
Vote 4 - Community and social services		22,685	26,279	33,291	30,811	30,453	30,453	36,398	37,691	38,739
Vote 5 - Sport and Recreation		11,517	8,335	12,862	10,030	13,714	13,714	13,045	13,631	13,972
Vote 6 - Public safety		399	-	418	1,890	1,747	1,747	2,148	2,244	2,301
Vote 7 - Housing		16	24	29	30	269	269	214	224	229
Vote 8 - Planning and Development		15,904	19,166	18,934	26,592	25,035	25,035	26,998	28,249	28,999
Vote 9 - Road transport		46,432	45,730	49,148	56,225	57,456	57,456	63,359	59,424	60,910
Vote 10 - Energy sources		47,695	60,265	77,057	76,143	76,674	76,674	75,903	79,949	82,108
Vote 11 - Waste Management		10,105	9,039	8,770	20,124	21,299	21,299	23,440	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		3,164	3,159	3,694	4,063	4,124	4,124	5,622	5,874	6,021
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	307,732	340,534	398,006	443,031	468,419	468,419	487,944	483,086	495,492
Surplus/(Deficit) for the year	2	71,244	106,413	79,788	43,830	25,588	25,588	12,694	46,617	48,647



6.3 MONTHLY OPERATING EXPENDITURE

Table 6: MBRR SB12 - Budgeted monthly revenue and expenditure by VOTE

KZN291 Mandeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																
Description		Budget Year 2025/26										Medium Term Revenue and				
Ref		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue by Vote																
Vote 1 - Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960
Vote 2 - Finance and administration		27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	333,805	348,873	357,645
Vote 3 - Internal audit																
Vote 4 - Community and social services		511	511	511	511	511	511	511	511	511	511	511	511	6,128	6,337	6,607
Vote 5 - Sport and Recreation																
Vote 6 - Public safety																
Vote 7 - Housing																
Vote 8 - Planning and Development		4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	48,740	47,327	49,352
Vote 9 - Road transport		331	331	331	331	331	331	331	331	331	331	331	331	3,977	2,367	2,426
Vote 10 - Energy sources		6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	83,081	98,755	101,415
Vote 11 - Waste Management		1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	16,543	17,302	17,734
Vote 12 - [NAME OF VOTE 12]																
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Revenue by Vote		41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	500,638	529,702	544,139
Expenditure by Vote to be appropriated																
Vote 1 - Executive and council		6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	79,879	80,588	82,603
Vote 2 - Finance and administration		13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	13,385	160,624	150,376	154,154
Vote 3 - Internal audit		26	26	26	26	26	26	26	26	26	26	26	26	313	327	335
Vote 4 - Community and social services		3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	36,398	37,691	38,739
Vote 5 - Sport and Recreation		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,045	13,631	13,972
Vote 6 - Public safety		179	179	179	179	179	179	179	179	179	179	179	179	2,148	2,244	2,301
Vote 7 - Housing		18	18	18	18	18	18	18	18	18	18	18	18	214	224	229
Vote 8 - Planning and Development		2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	26,998	28,249	28,998
Vote 9 - Road transport		5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	5,280	63,359	59,424	60,910
Vote 10 - Energy sources		6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	75,903	79,949	82,108
Vote 11 - Waste Management		1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	23,440	24,509	25,122
Vote 12 - [NAME OF VOTE 12]		468	468	468	468	468	468	468	468	468	468	468	468	5,622	5,874	6,021
Vote 13 - [NAME OF VOTE 13]																
Vote 14 - [NAME OF VOTE 14]																
Vote 15 - [NAME OF VOTE 15]																
Total Expenditure by Vote		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit) before assoc.		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Income Tax																
Share of Surplus/Deficit attributable Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)		1	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647



Table 7: MBRR SA27 - Budgeted monthly revenue and expenditure (Function classification)

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue - Functional																
Governance and administration		28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	28,514	342,170	357,614	366,605
Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960
Finance and administration		27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	27,817	333,805	348,873	357,645
Internal audit																
Community and public safety		511	511	511	511	511	511	511	511	511	511	511	511	6,128	6,337	6,607
Community and social services		477	477	477	477	477	477	477	477	477	477	477	477	5,719	5,911	6,169
Sport and recreation																
Public safety		34	34	34	34	34	34	34	34	34	34	34	34	408	427	438
Housing																
Health																
Economic and environmental services		4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	4,393	52,717	49,694	51,778
Planning and development		4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	4,062	48,740	47,327	49,352
Road transport		331	331	331	331	331	331	331	331	331	331	331	331	3,977	2,367	2,426
Environmental protection																
Trading services		8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	8,302	99,623	116,057	119,149
Energy sources		6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	6,923	83,081	98,755	101,415
Water management																
Waste water management																
Waste management		1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	1,379	16,543	17,302	17,734
Other																
Total Revenue - Functional		41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	41,720	500,638	529,702	544,139
Expenditure - Functional		20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	20,068	240,817	231,291	237,091
Governance and administration		6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	6,657	79,879	80,588	82,603
Executive and council		13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	13,411	160,937	150,703	154,489
Finance and administration																
Internal audit																
Community and public safety		4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	4,317	51,805	53,790	55,241
Community and social services		3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	3,033	36,338	37,691	38,739
Sport and recreation		1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	1,087	13,045	13,631	13,972
Public safety		179	179	179	179	179	179	179	179	179	179	179	179	2,148	2,244	2,301
Housing		18	18	18	18	18	18	18	18	18	18	18	18	214	224	229
Health																
Economic and environmental services		7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	7,701	92,410	89,817	92,106
Planning and development		2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	2,206	26,477	27,704	28,440
Road transport		5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	5,026	60,311	56,239	57,645
Environmental protection		468	468	468	468	468	468	468	468	468	468	468	468	5,622	5,874	6,021
Trading services		8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	8,533	102,391	107,643	110,495
Energy sources		6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	6,325	75,993	79,949	82,108
Water management																
Waste water management		254	254	254	254	254	254	254	254	254	254	254	254	3,048	3,185	3,265
Waste management		1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	1,953	23,440	24,509	25,122
Other		43	43	43	43	43	43	43	43	43	43	43	43	522	545	559
Total Expenditure - Functional		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit) before assoc. transactions		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Intercompany/Parent subsidiary transactions																
Surplus/(Deficit)	1	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647



Table 8: MBRR SA25 - Budgeted monthly revenue and expenditure

KZN291 Mandeni - Supporting Table SA25 Budgeted monthly revenue and expenditure																	
Description		Ref	Budget Year 2025/26												Medium Term Revenue and		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue	Exchange Revenue																
	Service charges - Electricity		6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	6,891	82,686	89,250	91,481
	Service charges - Water																
	Service charges - Waste Water Management																
	Service charges - Waste Management		1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	1,226	14,713	15,389	15,774
	Sale of Goods and Rendering of Services		126	126	126	126	126	126	126	126	126	126	126	126	1,513	1,583	1,622
	Agency services																
	Interest																
	Interest earned from Receivables		168	168	168	168	168	168	168	168	168	168	168	168	2,016	2,106	2,159
	Interest earned from Current and Non Current		2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	2,083	25,000	26,125	26,778
Dividends																	
Rent on Land																	
Rental from Fixed Assets		63	63	63	63	63	63	63	63	63	63	63	63	63	756	790	810
Licence and permits																	
Special rating levies																	
Operational Revenue		104	104	104	104	104	104	104	104	104	104	104	104	104	1,252	1,293	1,285
Non-Exchange Revenue																	
Property rates		5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	5,409	64,913	67,899	69,596
Surcharges and Taxes																	
Fines, penalties and forfeits		114	114	114	114	114	114	114	114	114	114	114	114	114	1,367	1,430	1,465
Licences or permits		83	83	83	83	83	83	83	83	83	83	83	83	83	998	1,044	1,070
Transfer and subsidies - Operational		21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	21,246	254,956	273,512	280,741
Interest		371	371	371	371	371	371	371	371	371	371	371	371	371	4,453	4,654	4,770
Fuel Levy																	
Operational Revenue																	
Gains on disposal of Assets																	
Other Gains																	
Discontinued Operations																	
Total Revenue (excluding capital transf		37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	37,885	454,622	485,073	497,552
Expenditure																	
Employee related costs		13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	13,992	167,901	175,095	179,623
Remuneration of councillors		1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,043	17,981	18,431
Bulk purchases - electricity		5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	5,509	66,107	61,791	63,336
Inventory consumed		493	493	493	493	493	493	493	493	493	493	493	493	493	5,918	6,631	6,797
Debt impairment		2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	2,673	32,077	33,520	34,358
Depreciation and amortisation		3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	3,020	36,240	37,870	38,817
Interest		254	254	254	254	254	254	254	254	254	254	254	254	254	3,050	3,187	3,267
Contracted services		7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	7,471	89,650	88,442	90,857
Transfers and subsidies																	
Irrecoverable debts written off		553	553	553	553	553	553	553	553	553	553	553	553	553	6,637	6,935	7,109
Operational costs		5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	5,227	62,722	51,005	52,256
Losses on disposal of Assets		50	50	50	50	50	50	50	50	50	50	50	50	50	600	627	643
Other Losses																	
Total Expenditure		40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	40,662	487,944	483,086	495,492
Surplus/(Deficit)		(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(2,777)	(33,322)	1,987	2,060
Transfers and subsidies - capital																	
(monetary allocations)		3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	3,835	46,017	44,629	46,586
Transfers and subsidies - capital (in-kind)																	
Surplus/(Deficit) after capital transfers																	
& contributions		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Income Tax																	
Surplus/(Deficit) after income tax		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Joint Venture																	
Share of Surplus/Deficit attributable to Minority																	
Share of Surplus/(Deficit) attributable to Municipality		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647
Share of Surplus/Deficit attributable to Associated																	
Intercompany/Parent subsidiary transactions		1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	1,058	12,694	46,617	48,647

5.4 MONTHLY CAPITAL EXPENDITURE

Capital expenditure: -have a budget of R130,6 million. Budget has considered the reprioritization of capital projects funded through reserves.

Capital Budget funded by National and Provincial Government have been budgeted at R40,1 million.

Table 9: Funding Sources of capital revenue over the MTREF

KZN291 Mandeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	Current Year 2024/25							2025/26 Medium Term		
		2021/22	2022/23	2023/24	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome							
Funded by:											
National Government		5,762	12,628	51,072	33,963	38,629	38,629	29,484	39,884	38,631	40,325
Provincial Government		-	-	717	739	705	705	417	174	177	185
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	38,808	40,510
Borrowing	6	-	0	-	-	-	-	-	-	-	-
Internally generated funds		24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Total Capital Funding	7	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791

Table 10: Funding Sources of capital revenue over the MTREF



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

Vote Description	Ref	Current Year 2024/25							2025/26 Medium Term		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Funded by:											
National Government		5,762	12,628	51,072	33,963	38,629	38,629	29,484	39,884	38,631	40,325
Provincial Government		-	-	717	739	705	705	417	174	177	185
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	38,808	40,510
Borrowing											
Internally generated funds	6	-	0	-	-	-	-	-	-	-	-
		24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Total Capital Funding	7	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791

Table 11: MBRR SA28- Budgeted monthly capital expenditure (municipal vote)



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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Single-year expenditure to be appropriated	Vote 1 - Executive and council	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	36,348	37,257
	Vote 2 - Finance and administration	379	379	379	379	379	379	379	379	379	379	379	379	4,549	-	-
	Vote 3 - Internal audit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Community and social services	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	1,478	17,738	10,019	10,273
	Vote 5 - Sport and Recreation	736	736	736	736	736	736	736	736	736	736	736	736	8,836	3,822	3,918
	Vote 6 - Public safety	6	6	6	6	6	6	6	6	6	6	6	6	70	-	-
	Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Planning and Development	627	627	627	627	627	627	627	627	627	627	627	627	7,522	-	-
	Vote 9 - Road transport	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	4,616	55,386	25,967	27,344
	Vote 10 - Energy sources	406	406	406	406	406	406	406	406	406	406	406	406	4,869	-	-
	Vote 11 - Waste Management	135	135	135	135	135	135	135	135	135	135	135	135	1,626	-	-
	Vote 12 - [NAME OF VOTE 12]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791
Total Capital Expenditure	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791

Table 12: MBRR SA29 - Budgeted monthly capital expenditure (Functional classification)



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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital Expenditure - Functional	1															
Governance and administration		2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	2,879	34,549	36,348	37,257
Executive and council		2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	30,000	36,348	37,257
Finance and administration		379	379	379	379	379	379	379	379	379	379	379	379	4,549	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	2,220	26,644	13,841	14,191
Community and social services		722	722	722	722	722	722	722	722	722	722	722	722	8,664	10,019	10,273
Sport and recreation		736	736	736	736	736	736	736	736	736	736	736	736	8,836	3,822	3,918
Public safety		762	762	762	762	762	762	762	762	762	762	762	762	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental service		5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	5,170	62,038	25,967	27,344
Planning and development		627	627	627	627	627	627	627	627	627	627	627	627	7,522	-	-
Road transport		4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	4,543	54,517	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		614	614	614	614	614	614	614	614	614	614	614	614	7,365	-	-
Energy sources		406	406	406	406	406	406	406	406	406	406	406	406	4,869	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		72	72	72	72	72	72	72	72	72	72	72	72	870	-	-
Waste management		135	135	135	135	135	135	135	135	135	135	135	135	1,626	-	-
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	2	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791
Funded by:																
National Government		3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	3,324	39,884	38,631	40,325
Provincial Government		14	14	14	14	14	14	14	14	14	14	14	14	174	177	185
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	40,058	38,808	40,510
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	7,545	90,538	37,347	38,281
Total Capital Funding		10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	10,883	130,596	76,156	78,791

Table 23: MBRR A5 - Budgeted monthly capital expenditure (Functional classification and Funding)



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

Vote Description		Ref	2021/22 Audited Outcome	2022/23 Audited Outcome	2023/24 Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	2025/26 Budget Year 2025/26	Medium Term Budget Year +1 2026/27	Budget Term Budget Year +2 2027/28
R thousand		1										
Capital expenditure - Vote												
Single-year expenditure to be approp												
Vote 1 - Executive and council			(826)			5,870	11,431	11,431	1,932	30,000	36,348	37,257
Vote 2 - Finance and administration			13,868	54,368	14,562	8,557	13,616	13,616	151,940	4,549	-	-
Vote 3 - Internal audit												
Vote 4 - Community and social services			9,674	21,438	772	4,457	4,107	4,107	112,125	17,738	10,019	10,273
Vote 5 - Sport and Recreation			4,074	(4,264)	5,512	10,127	13,426	13,426	9,862	8,836	3,822	3,918
Vote 6 - Public safety						939	852	852	-	70	-	-
Vote 7 - Housing												
Vote 8 - Planning and Development			(533)	11,028	19,023	12,191	11,215	11,215	35,055	7,522	-	-
Vote 9 - Road transport			(1,174)	4,857	89,974	79,535	74,871	74,871	185,269	55,386	25,967	27,344
Vote 10 - Energy sources			5,328	5,903	2,154	3,752	2,178	2,178	33,944	4,869	-	-
Vote 11 - Waste Management					5,734	2,174	2,134	2,134	5,734	1,626	-	-
Vote 12 - [NAME OF VOTE 12]			-							-	-	-
Vote 13 - [NAME OF VOTE 13]			-							-	-	-
Vote 14 - [NAME OF VOTE 14]			-							-	-	-
Vote 15 - [NAME OF VOTE 15]			-							-	-	-
Capital single-year expenditure sub-total												
Total Capital Expenditure - Vote			30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,596	76,156	78,791
			30,411	93,331	139,662	127,600	133,829	133,829	535,861	130,596	76,156	78,791
Capital Expenditure - Functional Governance and administration												
Executive and council			13,041	54,368	16,494	14,426	25,047	25,047	18,897	34,549	36,348	37,257
Finance and administration			(826)	-	1,932	5,870	11,431	11,431	10,039	30,000	36,348	37,257
Internal audit			13,868	54,368	14,562	8,557	13,616	13,616	8,858	4,549	-	-
Community and public safety												
Community and social services			13,748	17,174	6,284	15,522	18,385	18,385	7,325	26,644	13,841	14,191
Sport and recreation			9,674	21,438	772	4,457	4,107	4,107	1,781	8,664	10,019	10,273
Public safety			4,074	(4,264)	5,512	10,127	13,426	13,426	5,500	8,836	3,822	3,918
Housing			-	-	-	939	852	852	44	9,143	-	-
Health												
Economic and environmental services												
Planning and development			(1,706)	15,885	108,996	91,726	86,085	86,085	67,840	62,038	25,967	27,344
Road transport			(533)	11,028	19,023	12,191	11,215	11,215	4,570	7,522	-	-
Environmental protection			(1,174)	4,857	89,974	79,535	74,871	74,871	63,270	54,517	25,967	27,344
Trading services												
Energy sources			5,328	5,903	7,888	5,926	4,312	4,312	2,423	7,365	-	-
Water management			5,328	5,903	2,154	3,752	2,178	2,178	863	4,869	-	-
Waste water management			-	-	-	-	-	-	-	870	-	-
Waste management			-	-	5,734	2,174	2,134	2,134	1,560	1,626	-	-
Other			-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		3	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791
Funded by:												
National Government			5,762	12,628	51,072	33,963	38,629	38,629	29,484	39,884	38,631	40,325
Provincial Government			-	-	717	739	705	705	417	174	177	185
District Municipality			-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		4	5,762	12,628	51,789	34,702	39,334	39,334	29,900	40,058	38,808	40,510
Borrowing												
Internally generated funds		6	24,649	80,703	87,873	92,898	94,495	94,495	66,586	90,538	37,347	38,281
Total Capital Funding		7	30,411	93,331	139,662	127,600	133,829	133,829	96,486	130,596	76,156	78,791

