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Municipal annual budgets and MTREF & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2023/24

Does this municipality have Entities?

If YES: Identify type of report:

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

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Important documents which provide essential assistance

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Legislative structure votes		
Vote 1 - Executive and council	Vote 1 Executive and council	
Vote 2 - Finance and administration	1.1 Mayor and Council	1.1 - (Name of sub-vote)
Vote 3 - Internal audit	1.2 Municipal Manager, Town Secretary and Chief Executive	
Vote 4 - Community and social services	1.3 (Name of sub-vote)	
Vote 5 - Sport and Recreation	1.4 (Name of sub-vote)	
Vote 6 - Public safety	1.5 (Name of sub-vote)	
Vote 7 - Housing	1.6 (Name of sub-vote)	
Vote 8 - Planning and Development	1.7 (Name of sub-vote)	
Vote 9 - Road transport	1.8 (Name of sub-vote)	
Vote 10 - Energy sources	1.9 (Name of sub-vote)	
Vote 11 - Waste Management	1.10 (Name of sub-vote)	
Vote 12 - Environmental Protection	Vote 2 Finance and administration	
Vote 13 - (NAME OF VOTE 13)	2.1 Administrative and Corporate Support	2.1 - (Name of sub-vote)
Vote 14 - (NAME OF VOTE 14)	2.2 Asset Management	
Vote 15 - (NAME OF VOTE 15)	2.3 Finance	
	2.4 Fleet Management	
	2.5 Human Resources	
	2.6 Information Technology	
	2.7 Property Services	
	2.8 Security Services	
	2.9 Supply Chain Management	
	2.10 Valuation Service	
	Vote 3 Internal audit	
	3.1 Governance Function	3.1 - (Name of sub-vote)
	3.2 Risk Management	
	3.3 (Name of sub-vote)	
	3.4 (Name of sub-vote)	
	3.5 (Name of sub-vote)	
	3.6 (Name of sub-vote)	
	3.7 (Name of sub-vote)	
	3.8 (Name of sub-vote)	
	3.9 (Name of sub-vote)	
	3.10 (Name of sub-vote)	
	Vote 4 Community and social services	
	4.1 (Name of sub-vote)	4.1 - (Name of sub-vote)
	4.2 Cemeteries, Funeral Parlours and Crematoriums	
	4.3 Community Halls and Facilities	
	4.4 Libraries and Archives	
	4.5 (Name of sub-vote)	
	4.6 Leisure Programmes	
	4.7 Disaster Management	
	4.8 Animal Care and Diseases	
	4.9 Child Care Facilities	
	4.10 (Name of sub-vote)	
	Vote 5 Sport and Recreation	
	5.1 Community Parks (including Nurseries)	5.1 - (Name of sub-vote)
	5.2 (Name of sub-vote)	
	5.3 Recreational Facilities	
	5.4 Sports Grounds and Stadiums	
	5.5 Beaches and Amenity	
	5.6 (Name of sub-vote)	
	5.7 (Name of sub-vote)	
	5.8 (Name of sub-vote)	
	5.9 (Name of sub-vote)	
	5.10 (Name of sub-vote)	
	Vote 6 Public safety	
	6.1 Police Forces, Traffic and Street Parking Control	6.1 - (Name of sub-vote)
	6.2 (Name of sub-vote)	
	6.3 Civil Defence	
	6.4 (Name of sub-vote)	
	6.5 (Name of sub-vote)	
	6.6 (Name of sub-vote)	
	6.7 (Name of sub-vote)	
	6.8 (Name of sub-vote)	
	6.9 (Name of sub-vote)	
	6.10 (Name of sub-vote)	
	Vote 7 Housing	
	7.1 (Name of sub-vote)	7.1 - (Name of sub-vote)
	7.2 Informal Settlements	
	7.3 (Name of sub-vote)	
	7.4 (Name of sub-vote)	
	7.5 (Name of sub-vote)	
	7.6 (Name of sub-vote)	
	7.7 (Name of sub-vote)	
	7.8 (Name of sub-vote)	
	7.9 (Name of sub-vote)	
	7.10 (Name of sub-vote)	
	Vote 8 Planning and Development	
	8.1 Corporate Wide Strategic Planning (DPS, LEDi)	8.1 - (Name of sub-vote)
	8.2 Economic Development/Policies	
	8.3 Project Management Unit	
	8.4 Town Planning, Building Regulations and Enforcement, and City Centre	
	8.5 Regional Planning and Development	
	8.6 Development Facilitation	
	8.7 Central City Improvement District	
	8.8 (Name of sub-vote)	
	8.9 Tourism	
	8.10 (Name of sub-vote)	
	Vote 9 Road transport	
	9.1 Roads	9.1 - (Name of sub-vote)
	9.2 Road and Traffic Regulation	
	9.3 Storm Water Management	
	9.4 (Name of sub-vote)	
	9.5 (Name of sub-vote)	
	9.6 (Name of sub-vote)	
	9.7 (Name of sub-vote)	
	9.8 (Name of sub-vote)	
	9.9 (Name of sub-vote)	
	9.10 (Name of sub-vote)	
	Vote 10 Energy sources	
	10.1 Electricity	10.1 - (Name of sub-vote)
	10.2 Street Lighting and Signal Systems	
	10.3 (Name of sub-vote)	
	10.4 (Name of sub-vote)	
	10.5 (Name of sub-vote)	
	10.6 (Name of sub-vote)	
	10.7 (Name of sub-vote)	
	10.8 (Name of sub-vote)	
	10.9 (Name of sub-vote)	
	10.10 (Name of sub-vote)	
	Vote 11 Waste Management	
	11.1 Solid Waste Removal	11.1 - (Name of sub-vote)
	11.2 Solid Waste Disposal (Landfill Sites)	
	11.3 Street Cleaning	
	11.4 (Name of sub-vote)	
	11.5 (Name of sub-vote)	
	11.6 (Name of sub-vote)	
	11.7 (Name of sub-vote)	
	11.8 (Name of sub-vote)	
	11.9 (Name of sub-vote)	
	11.10 (Name of sub-vote)	
	Vote 12 Environmental Protection	
	12.1 Biodiversity and Landscape	12.1 - (Name of sub-vote)
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
	Vote 13 (NAME OF VOTE 13)	
	13.1 (Name of sub-vote)	13.1 - (Name of sub-vote)
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
	Vote 14 (NAME OF VOTE 14)	
	14.1 (Name of sub-vote)	14.1 - (Name of sub-vote)
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
	Vote 15 (NAME OF VOTE 15)	
	15.1 (Name of sub-vote)	15.1 - (Name of sub-vote)
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
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	15.6 (Name of sub-vote)	
	15.7 (Name of sub-vote)	
	15.8 (Name of sub-vote)	
	15.9 (Name of sub-vote)	
	15.10 (Name of sub-vote)	

KZN291 Mandeni - Contact Information

A. GENERAL INFORMATION			
Municipality	KZN291 Mandeni	Set name on 'Instructions' sheet	
Grade	3	1 Grade in terms of the Remuneration of Public Office Bearers Act.	
Province	KZN KWAZULU-NATAL		
Web Address	www.mandeni.gov.za		
e-mail Address	www.mandeni.gov.za		
B. CONTACT INFORMATION			
Postal address:			
P.O. Box	P.O.Box 144		
City / Town	Mandeni		
Postal Code	4490		
Street address			
Building	Mandeni Municipality		
Street No. & Name	2 Kingfisher Road		
City / Town	Mandeni		
Postal Code	4490		
General Contacts			
Telephone number	032 456 8200		
Fax number	032 456 2504		
C. POLITICAL LEADERSHIP			
Speaker:		Secretary/PA to the Speaker:	
ID Number	7212270587086	ID Number	8904160431081
Title	Ms.	Title	Ms
Name	Phindile Sishi	Name	Lindiwe Mtenga
Telephone number	032 456 8217	Telephone number	032 456 8333
Cell number	083 545 7421	Cell number	078 385 1234
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	phindile.sishi@mandeni.gov.za	E-mail address	lindiwe.mtenga@mandeni.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7707155376083	ID Number	9202250998088
Title	Mr.	Title	Ms.
Name	Thabani Phiyayinkosi Mdlalose	Name	Sinegugu Dlamini
Telephone number	324568229	Telephone number	032 456 8229
Cell number	0766795819	Cell number	081 355 7990
Fax number	0324562504	Fax number	032 456 2504
E-mail address	thabani.mdlalose@mandeni.gov.za	E-mail address	sinegugu.dlamini@mandeni.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6409115605088	ID Number	
Title	Mr.	Title	
Name	Bhekithemba Lawrance Magwaza	Name	
Telephone number	0324568217	Telephone number	
Cell number	0834528660	Cell number	
Fax number	0324562504	Fax number	
E-mail address	bhekithemba.magwaza@mandeni.gov.za	E-mail address	
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7502165708080	ID Number	
Title	Mr.	Title	
Name	Sizwe.G Khuzwayo	Name	
Telephone number	032 456 8201	Telephone number	
Cell number	084 250 3327	Cell number	
Fax number	032 456 2504	Fax number	
E-mail address	Sizwe.Khuzwayo@mandeni.gov.za	E-mail address	
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8405090548085	ID Number	7811270398087
Title	Ms	Title	Ms.
Name	Mpume Guzana	Name	Phakeme Shando
Telephone number	0324568317	Telephone number	032 456 8230

Cell number	0837693324	Cell number	083 369 4160
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	mpume.quzana@mandeni.gov.za	E-mail address	phakeme.shando@mandeni.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	7807070567087	ID Number	8710110589088
Title	Ms.	Title	Mrs
Name	Buyisiwe Chala	Name	Nothando Ndlovu
Telephone number	'032 456 8316	Telephone number	0324568257
Cell number	078 507 5552	Cell number	0735250759
Fax number	032 456 2504	Fax number	0324542504
E-mail address	buyisiwe.chala@mandeni.gov.za	E-mail address	thando.cele@mandeni.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
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Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN291 Mandeni - Table B1 Adjustments Budget Summary - 28-02-2024

Description	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	59,329	-	-	-	-	-	(0)	(0)	59,329	60,779	80,022
Service charges	63,657	-	-	-	-	-	9,130	9,130	72,787	66,636	69,768
Investment revenue	10,500	-	-	-	-	-	13,000	13,000	23,500	38,004	41,543
Transfers recognised - operational	241,975	-	-	-	-	-	177	177	242,152	258,804	258,192
Other own revenue	6,908	-	-	-	-	-	13,911	13,911	20,818	22,250	22,590
Total Revenue (excluding capital transfers and contributions)	382,369	-	-	-	-	-	36,218	36,218	418,587	446,472	472,115
Employee costs	141,420	-	-	-	-	-	-	-	141,420	142,112	148,944
Remuneration of councillors	15,460	-	-	-	-	-	-	-	15,460	16,647	16,980
Depreciation & asset impairment	72,837	-	-	-	-	-	-	-	72,837	76,406	82,495
Finance charges	100	-	-	-	-	-	3,200	3,200	3,300	105	110
Inventory consumed and bulk purchases	51,014	-	-	-	-	-	4,824	4,824	55,837	48,391	50,770
Transfers and subsidies	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	121,290	-	-	-	-	-	28,750	28,750	150,040	127,995	138,766
Total Expenditure	402,121	-	-	-	-	-	36,774	36,774	438,894	411,656	438,064
Surplus/(Deficit)	(19,752)	-	-	-	-	-	(566)	(566)	(20,307)	34,817	34,052
Transfers and subsidies - capital (monetary allocations)	48,381	-	-	-	-	-	11,911	11,911	60,292	41,323	43,086
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138
Capital expenditure & funds sources											
Capital expenditure	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251
Transfers recognised - capital	55,598	-	-	-	-	-	(3,170)	(3,170)	52,428	35,933	37,466
Borrowing	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	88,347	-	-	-	-	-	(991)	(991)	87,356	-	17,785
Total sources of capital funds	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251
Financial position											
Total current assets	177,849	-	-	-	-	-	130,091	130,091	307,941	413,998	416,624
Total non current assets	740,801	-	-	-	-	-	(36,044)	(36,044)	704,758	669,828	707,076
Total current liabilities	71,097	-	-	-	-	-	17,906	17,906	89,003	75,248	78,336
Total non current liabilities	22,795	-	-	-	-	-	(1,102)	(1,102)	21,693	17,108	17,482
Community wealth/Equity	824,758	-	-	-	-	-	76,728	76,728	901,487	949,071	982,749
Cash flows											
Net cash from (used) operating	74,381	-	-	-	-	-	(7,512)	(7,512)	66,869	144,694	148,944
Net cash from (used) investing	(165,536)	-	-	-	-	-	4,870	4,870	(160,666)	(41,323)	(63,539)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the year end	116,824	-	-	-	-	-	43,903	43,903	160,727	322,378	318,158
Cash backing/surplus reconciliation											
Cash and investments available	138,114	-	-	-	-	-	49,283	49,283	187,397	344,523	340,208
Application of cash and investments	32,854	-	-	-	-	-	38,366	38,366	71,220	36,076	38,976
Balance - surplus (shortfall)	105,260	-	-	-	-	-	10,917	10,917	116,176	308,447	301,232
Asset Management											
Asset register summary (WDV)	740,801	-	-	-	-	-	(36,044)	(36,044)	704,758	669,828	707,076
Depreciation	35,534	-	-	-	-	-	-	-	35,534	37,276	39,028
Renewal and Upgrading of Existing Assets	85,356	-	-	-	-	-	(4,162)	(4,162)	81,194	12,000	4,858
Repairs and Maintenance	16,377	-	-	-	-	-	3,927	3,927	20,303	16,951	17,748
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	891	-	-	-	-	-	-	-	13,038	13,805	14,479
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

References

1. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
2. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been identified).
3. Increases of funds approved under MFMA section 31
4. Adjustments approved in accordance with MFMA section 29
5. Adjustments to transfers from National or Provincial Government
6. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))
7. G = B + C + D + E + F
8. Adjusted Budget H = (A or A1/2 etc) + G

KZN291 Mandeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 28-02-2024

Standard Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Revenue - Functional												
Governance and administration		305,464	-	-	-	-	-	13,850	13,850	319,314	353,904	376,059
Executive and council		7,806	-	-	-	-	-	-	-	7,806	8,270	8,597
Finance and administration		297,658	-	-	-	-	-	13,850	13,850	311,508	345,634	367,462
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983
Community and social services		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		54,327	-	-	-	-	-	12,954	12,954	67,281	45,656	47,613
Planning and development		49,857	-	-	-	-	-	(2,459)	(2,459)	47,398	43,645	45,507
Road transport		4,470	-	-	-	-	-	15,413	15,413	19,883	2,011	2,106
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		66,266	-	-	-	-	-	21,275	21,275	87,542	83,335	86,547
Energy sources		53,804	-	-	-	-	-	21,275	21,275	75,079	70,402	73,006
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		12,463	-	-	-	-	-	-	-	12,463	12,933	13,541
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	430,750	-	-	-	-	-	48,129	48,129	478,879	487,796	515,202
Expenditure - Functional												
Governance and administration		201,988	-	-	-	-	-	50,073	50,073	252,061	287,028	310,099
Executive and council		62,711	-	-	-	-	-	1,790	1,790	64,501	66,208	68,875
Finance and administration		139,277	-	-	-	-	-	48,283	48,283	187,560	220,820	241,224
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		42,477	-	-	-	-	-	(203)	(203)	42,274	37,390	40,476
Community and social services		31,792	-	-	-	-	-	(510)	(510)	31,282	29,253	31,957
Sport and recreation		9,442	-	-	-	-	-	348	348	9,790	7,062	7,394
Public safety		1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
Housing		20	-	-	-	-	-	20	20	40	20	20
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		81,845	-	-	-	-	-	4,040	4,040	85,885	85,763	84,055
Planning and development		22,164	-	-	-	-	-	993	993	23,157	23,568	24,804
Road transport		55,750	-	-	-	-	-	3,047	3,047	58,796	58,071	54,934
Environmental protection		3,931	-	-	-	-	-	-	-	3,931	4,124	4,317
Trading services		75,761	-	-	-	-	-	22,383	22,383	98,145	77,151	79,587
Energy sources		55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		2,948	-	-	-	-	-	-	-	2,948	3,093	3,238
Waste management		17,597	-	-	-	-	-	1,231	1,231	18,828	18,324	19,287
Other		50	-	-	-	-	-	(50)	(50)	-	52	55
Total Expenditure - Functional	3	402,121	-	-	-	-	-	76,243	76,243	478,364	487,385	514,272
Surplus/ (Deficit) for the year		28,629	-	-	-	-	-	(28,114)	(28,114)	516	410	930

References

- Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
- Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)
- All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

KZN291 Mandeni - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 28-02-2024

Standard Classification Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Functional													
Municipal governance and administration		305,464	-	-	-	-	-	13,850	13,850	319,314	353,904	376,059	
Executive and council		7,806	-	-	-	-	-	-	-	7,806	8,270	8,597	
Mayor and Council		7,806	-	-	-	-	-	-	-	7,806	8,270	8,597	
Municipal Manager, Town Secretary and Chief		-	-	-	-	-	-	-	-	-	-	-	
Finance and administration		297,658	-	-	-	-	-	13,850	13,850	311,508	345,634	367,462	
Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-	
Asset Management		-	-	-	-	-	-	-	-	-	-	-	
Finance		266,897	-	-	-	-	-	850	850	287,747	307,357	325,632	
Fleet Management		-	-	-	-	-	-	-	-	-	-	-	
Human Resources		-	-	-	-	-	-	-	-	-	-	-	
Information Technology		-	-	-	-	-	-	-	-	-	-	-	
Legal Services		-	-	-	-	-	-	-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media		-	-	-	-	-	-	-	-	-	-	-	
Property Services		-	-	-	-	-	-	-	-	-	-	-	
Risk Management		-	-	-	-	-	-	-	-	-	-	-	
Security Services		-	-	-	-	-	-	-	-	-	-	-	
Supply Chain Management		261	-	-	-	-	-	-	-	261	274	287	
Valuation Service		10,500	-	-	-	-	-	13,000	13,000	23,500	38,004	41,543	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Governance Function		-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983	
Community and social services		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983	
Aged Care		-	-	-	-	-	-	-	-	-	-	-	
Agricultural		-	-	-	-	-	-	-	-	-	-	-	
Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-	-	-	
Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
Community Halls and Facilities		192	-	-	-	-	-	50	50	242	202	211	
Consumer Protection		-	-	-	-	-	-	-	-	-	-	-	
Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Disaster Management		-	-	-	-	-	-	-	-	-	-	-	
Education		-	-	-	-	-	-	-	-	-	-	-	
Indigenous and Customary Law		-	-	-	-	-	-	-	-	-	-	-	
Industrial Promotion		-	-	-	-	-	-	-	-	-	-	-	
Language Policy		-	-	-	-	-	-	-	-	-	-	-	
Libraries and Archives		4,500	-	-	-	-	-	-	-	4,500	4,699	4,772	
Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-	
Media Services		-	-	-	-	-	-	-	-	-	-	-	
Museums and Art Galleries		-	-	-	-	-	-	-	-	-	-	-	
Population Development		-	-	-	-	-	-	-	-	-	-	-	
Provincial Cultural Matters		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Zoo's		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-	-	-	-	-	-	-	-	-	-	
Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-	
Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-	
Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Civil Defence		-	-	-	-	-	-	-	-	-	-	-	
Cleansing		-	-	-	-	-	-	-	-	-	-	-	
Control of Public Nuisances		-	-	-	-	-	-	-	-	-	-	-	
Fencing and Fences		-	-	-	-	-	-	-	-	-	-	-	
Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-	-	
Licensing and Control of Animals		-	-	-	-	-	-	-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-	
Pounds		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Informal Settlements		-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-	-	-	-	-	-	-	-	-	-	
Health Services		-	-	-	-	-	-	-	-	-	-	-	
Laboratory Services		-	-	-	-	-	-	-	-	-	-	-	
Food Control		-	-	-	-	-	-	-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-	-	-	-	-	-	-	-	-	-	
Vector Control		-	-	-	-	-	-	-	-	-	-	-	
Chemical Safety		-	-	-	-	-	-	-	-	-	-	-	

Economic and environmental services	54,327	-	-	-	-	-	12,954	12,954	67,281	45,656	47,613
Planning and development	49,857	-	-	-	-	-	(2,459)	(2,459)	47,398	43,645	45,507
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District	48	-	-	-	-	-	711	711	759	50	53
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	-	-	-	-	-	-	-	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	92	-	-	-	-	-	155	155	247	96	101
Project Management Unit	49,717	-	-	-	-	-	(3,325)	(3,325)	46,392	43,498	45,354
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	4,470	-	-	-	-	-	15,413	15,413	19,883	2,011	2,106
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	1,917	-	-	-	-	-	-	-	1,917	2,011	2,106
Roads	2,553	-	-	-	-	-	15,413	15,413	17,966	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	66,266	-	-	-	-	-	21,275	21,275	87,542	83,335	86,547
Energy sources	53,804	-	-	-	-	-	21,275	21,275	75,079	70,402	73,006
Electricity	53,804	-	-	-	-	-	21,275	21,275	75,079	70,402	73,006
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	12,463	-	-	-	-	-	-	-	12,463	12,933	13,541
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	12,463	-	-	-	-	-	-	-	12,463	12,933	13,541
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	430,750	-	-	-	-	-	48,129	48,129	478,879	487,796	515,202
Expenditure - Functional											
Municipal governance and administration	201,988	-	-	-	-	-	50,073	50,073	252,061	287,028	310,099
Executive and council	62,711	-	-	-	-	-	1,790	1,790	64,501	66,208	68,875
Mayor and Council	36,315	-	-	-	-	-	2,143	2,143	38,458	38,518	39,884
Municipal Manager, Town Secretary and Chief	26,396	-	-	-	-	-	(353)	(353)	26,043	27,690	28,991
Finance and administration	139,277	-	-	-	-	-	48,283	48,283	187,560	220,820	241,224
Administrative and Corporate Support	13,609	-	-	-	-	-	1,118	1,118	14,726	14,275	29,460
Asset Management	14,885	-	-	-	-	-	177	177	15,062	15,599	15,381
Finance	72,377	-	-	-	-	-	42,518	42,518	114,895	151,453	154,200
Fleet Management	18,195	-	-	-	-	-	1,978	1,978	20,173	19,087	19,984
Human Resources	6,317	-	-	-	-	-	1,004	1,004	7,321	6,627	6,938
Information Technology	11,360	-	-	-	-	-	2,358	2,358	13,719	11,122	12,477
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	2,534	-	-	-	-	-	(870)	(870)	1,665	2,658	2,783
Risk Management	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-	-	-

Community and public safety	42,477	-	-	-	-	-	(203)	(203)	42,274	37,390	40,476
Community and social services	31,792	-	-	-	-	-	(510)	(510)	31,282	29,253	31,957
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	435	-	-	-	-	-	-	-	435	456	478
Cemeteries, Funeral Parlours and Crematoriums	500	-	-	-	-	-	(100)	(100)	400	525	549
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	20,478	-	-	-	-	-	160	160	20,638	17,385	19,531
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	5,173	-	-	-	-	-	(440)	(440)	4,733	5,427	5,682
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	5,116	-	-	-	-	-	(117)	(117)	4,998	5,366	5,618
Literacy Programmes	90	-	-	-	-	-	(13)	(13)	77	94	99
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	9,442	-	-	-	-	-	348	348	9,790	7,062	7,394
Beaches and Jetties	414	-	-	-	-	-	-	-	414	270	283
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	5,423	-	-	-	-	-	(447)	(447)	4,976	3,011	3,152
Recreational Facilities	2,441	-	-	-	-	-	80	80	2,521	2,560	2,680
Sports Grounds and Stadiums	1,165	-	-	-	-	-	715	715	1,880	1,222	1,279
Public safety	1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	-	-	-	-	-	-	-	-	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	20	-	-	-	-	-	20	20	40	20	20
Housing	-	-	-	-	-	-	-	-	-	-	-
Informal Settlements	20	-	-	-	-	-	20	20	40	20	20
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	81,845	-	-	-	-	-	4,040	4,040	85,885	85,763	84,055
Planning and development	22,164	-	-	-	-	-	993	993	23,157	23,568	24,804
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	689	-	-	-	-	-	303	303	991	722	756
Central City Improvement District	120	-	-	-	-	-	-	-	120	126	132
Development Facilitation	4	-	-	-	-	-	-	-	4	4	4
Economic Development/Planning	6,066	-	-	-	-	-	253	253	6,319	6,683	7,107
Regional Planning and Development	180	-	-	-	-	-	-	-	180	189	198
Town Planning, Building Regulations and	10,389	-	-	-	-	-	26	26	10,416	10,899	11,428
Enforcement, and City Engineer	4,715	-	-	-	-	-	412	412	5,127	4,946	5,178
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	55,750	-	-	-	-	-	3,047	3,047	58,796	58,071	54,934
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	12,921	-	-	-	-	-	100	100	13,021	13,554	14,192
Roads	42,828	-	-	-	-	-	2,947	2,947	45,775	44,516	40,743
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	3,931	-	-	-	-	-	-	-	3,931	4,124	4,317
Biodiversity and Landscape	3,931	-	-	-	-	-	-	-	3,931	4,124	4,317
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	75,761	-	-	-	-	-	22,383	22,383	98,145	77,151	79,587
Energy sources	55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
Electricity	55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-

Water management
Water Treatment
Water Distribution
Water Storage

-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-

Waste water management		2,948	-	-	-	-	-	-	2,948	3,093	3,238
Public Toilets		-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-
Storm Water Management		2,948	-	-	-	-	-	2,948	3,093	3,238	
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-
Waste management		17,597	-	-	-	-	1,231	1,231	18,828	18,324	19,287
Recycling		-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		90	-	-	-	-	-	90	94	99	
Solid Waste Removal		17,507	-	-	-	-	1,231	1,231	18,738	18,230	19,188
Street Cleaning		-	-	-	-	-	-	-	-	-	-
Other		50	-	-	-	-	(50)	(50)	-	52	55
Abattoirs		-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-
Tourism		50	-	-	-	-	(50)	(50)	-	52	55
Total Expenditure - Functional	3	402,121	-	-	-	-	76,243	76,243	478,364	487,385	514,272
Surplus/ (Deficit) for the year		28,629	-	-	-	-	(28,114)	(28,114)	516	410	930

References

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

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28-02-2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and council		7,806	-	-	-	-	-	-	-	7,806	8,270	8,597
Vote 2 - Finance and administration		297,658	-	-	-	-	-	13,850	13,850	311,508	345,634	367,462
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		49,857	-	-	-	-	-	(2,459)	(2,459)	47,398	43,645	45,507
Vote 9 - Road transport		4,470	-	-	-	-	-	15,413	15,413	19,883	2,011	2,106
Vote 10 - Energy sources		53,804	-	-	-	-	-	21,275	21,275	75,079	70,402	73,006
Vote 11 - Waste Management		12,463	-	-	-	-	-	-	-	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]		-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	430,750	-	-	-	-	-	48,129	48,129	478,879	487,796	515,202
Expenditure by Vote	1											
Vote 1 - Executive and council		62,711	-	-	-	-	-	1,790	1,790	64,501	66,208	68,875
Vote 2 - Finance and administration		139,277	-	-	-	-	-	48,283	48,283	187,560	220,820	241,224
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		31,792	-	-	-	-	-	(510)	(510)	31,282	29,253	31,957
Vote 5 - Sport and Recreation		9,442	-	-	-	-	-	348	348	9,790	7,062	7,394
Vote 6 - Public safety		1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
Vote 7 - Housing		20	-	-	-	-	-	20	20	40	20	20
Vote 8 - Planning and Development		22,214	-	-	-	-	-	943	943	23,157	23,621	24,859
Vote 9 - Road transport		58,698	-	-	-	-	-	3,047	3,047	61,745	61,164	58,173
Vote 10 - Energy sources		55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
Vote 11 - Waste Management		17,597	-	-	-	-	-	1,231	1,231	18,828	18,324	19,287
Vote 12 - Environmental Protection		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]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	402,121	-	-	-	-	-	76,243	76,243	478,364	487,385	514,272
Surplus/ (Deficit) for the year	2	28,629	-	-	-	-	-	(28,114)	(28,114)	516	410	930

References

1. Insert 'Vote'; e.g. Department, if different to standard classification structure
2. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. $G = B + C + D + E + F$
10. Adjusted Budget $H = (A \text{ or } A1/2 \text{ etc}) + G$

check revenue	-	-	-	-	-	-	-	-	-	-	-	-
check expenditure	-	-	-	-	-	-	-	39,469	39,469	39,469	75,729	76,208

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 28-02-2024

Vote Description <small>[Insert departmental structure etc]</small>	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget	
Revenue by Vote	1												
Vote 1 - Executive and council		7,806	-	-	-	-	-	-	-	-	7,806	8,270	8,597
1.1 - [Name of sub-vote]		7,806	-	-	-	-	-	-	-	-	7,806	8,270	8,597
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		297,658	-	-	-	-	-	13,850	13,850	311,508	345,634	367,462	
2.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
		286,897	-	-	-	-	-	850	850	287,747	307,357	325,632	
		-	-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-	-
		261	-	-	-	-	-	-	-	261	274	287	
		-	-	-	-	-	-	-	-	-	-	-	-
		10,500	-	-	-	-	-	13,000	13,000	23,500	38,004	41,543	
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		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit													
3.1 - [Name of sub-vote]													
Vote 4 - Community and social services		4,692	-	-	-	-	-	50	50	4,743	4,901	4,983	
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
		192	-	-	-	-	-	50	50	242	202	211	
		4,500	-	-	-	-	-	-	-	4,500	4,699	4,772	
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Vote 5 - Sport and Recreation													
5.1 - [Name of sub-vote]													
Vote 6 - Public safety													
6.1 - [Name of sub-vote]													

Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
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Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	430,750	-	-	-	-	-	48,129	48,129	478,879	487,796	515,202
Expenditure by Vote	1											
Vote 1 - Executive and council		62,711	-	-	-	-	-	1,790	1,790	64,501	66,208	68,875
1.1 - [Name of sub-vote]		36,315	-	-	-	-	-	2,143	2,143	38,458	38,518	39,884
		26,396	-	-	-	-	-	(353)	(353)	26,043	27,690	28,991
		-	-	-	-	-	-	-	-	-	-	-
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Vote 2 - Finance and administration		139,277	-	-	-	-	-	48,283	48,283	187,560	220,820	241,224
2.1 - [Name of sub-vote]		13,609	-	-	-	-	-	1,118	1,118	14,726	14,275	29,460
		14,885	-	-	-	-	-	177	177	15,062	15,599	15,381
		72,377	-	-	-	-	-	42,518	42,518	114,895	151,453	154,200
		18,195	-	-	-	-	-	1,978	1,978	20,173	19,087	19,984
		6,317	-	-	-	-	-	1,004	1,004	7,321	6,627	6,938
		11,360	-	-	-	-	-	2,358	2,358	13,719	11,122	12,477
		2,534	-	-	-	-	-	(870)	(870)	1,665	2,658	2,783
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Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		31,792	-	-	-	-	-	(510)	(510)	31,282	29,253	31,957
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
		500	-	-	-	-	-	(100)	(100)	400	525	549
		20,478	-	-	-	-	-	160	160	20,638	17,385	19,531
		5,116	-	-	-	-	-	(117)	(117)	4,998	5,366	5,618
		-	-	-	-	-	-	-	-	-	-	-
		90	-	-	-	-	-	(13)	(13)	77	94	99
		5,173	-	-	-	-	-	(440)	(440)	4,733	5,427	5,682
		435	-	-	-	-	-	-	-	435	456	478
		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		9,442	-	-	-	-	-	348	348	9,790	7,062	7,394
5.1 - [Name of sub-vote]		5,423	-	-	-	-	-	(447)	(447)	4,976	3,011	3,152
		-	-	-	-	-	-	-	-	-	-	-
		2,441	-	-	-	-	-	80	80	2,521	2,560	2,680
		1,165	-	-	-	-	-	715	715	1,880	1,222	1,279
		414	-	-	-	-	-	-	-	414	270	283
		-	-	-	-	-	-	-	-	-	-	-
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Vote 6 - Public safety	1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
6.1 - [Name of sub-vote]	1,223	-	-	-	-	-	(61)	(61)	1,162	1,055	1,105
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Vote 7 - Housing	20	-	-	-	-	-	20	20	40	20	20
7.1 - [Name of sub-vote]	20	-	-	-	-	-	20	20	40	20	20
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	22,214	-	-	-	-	-	943	943	23,157	23,621	24,859
8.1 - [Name of sub-vote]	689	-	-	-	-	-	303	303	991	722	756
	6,066	-	-	-	-	-	253	253	6,319	6,683	7,107
	4,715	-	-	-	-	-	412	412	5,127	4,946	5,178
	10,389	-	-	-	-	-	26	26	10,416	10,899	11,428
	180	-	-	-	-	-	-	-	180	198	198
	4	-	-	-	-	-	-	-	4	4	4
	120	-	-	-	-	-	-	-	120	126	132
	-	-	-	-	-	-	-	-	-	-	-
	50	-	-	-	-	-	(50)	(50)	-	52	55
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	58,698	-	-	-	-	-	3,047	3,047	61,745	61,164	58,173
9.1 - [Name of sub-vote]	42,828	-	-	-	-	-	2,947	2,947	45,775	44,516	40,743
	12,921	-	-	-	-	-	100	100	13,021	13,554	14,192
	2,948	-	-	-	-	-	-	-	2,948	3,093	3,238
	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources	55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
10.1 - [Name of sub-vote]	55,216	-	-	-	-	-	21,153	21,153	76,369	55,734	57,062
	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	17,597	-	-	-	-	-	1,231	1,231	18,828	18,324	19,287
11.1 - [Name of sub-vote]	17,507	-	-	-	-	-	1,231	1,231	18,738	18,230	19,188
	90	-	-	-	-	-	-	-	90	94	99
	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection	3,931	-	-	-	-	-	-	-	3,931	4,124	4,317
12.1 - [Name of sub-vote]	3,931	-	-	-	-	-	-	-	3,931	4,124	4,317
	-	-	-	-	-	-	-	-	-	-	-
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Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	402,121	-	-	-	-	-	76,243	76,243	478,364	487,385	514,272
Surplus/ (Deficit) for the year	2	28,629	-	-	-	-	-	(28,114)	(28,114)	516	410	930

References

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

KZN291 Mandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	52,613	-	-	-	-	-	9,130	9,130	61,743	55,191	57,785
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	11,044	-	-	-	-	-	-	-	11,044	11,445	11,983
Sale of Goods and Rendering of Services		618	-	-	-	-	-	12,245	12,245	12,862	15,648	15,679
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		918	-	-	-	-	-	-	-	918	963	1,008
Interest earned from Current and Non Current Assets		10,500	-	-	-	-	-	13,000	13,000	23,500	38,004	41,543
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		192	-	-	-	-	-	50	50	242	202	211
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		396	-	-	-	-	-	1,616	1,616	2,012	415	435
Non-Exchange Revenue												
Property rates	2	59,329	-	-	-	-	-	(0)	(0)	59,329	60,779	80,022
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1,210	-	-	-	-	-	-	-	1,210	1,269	1,329
Licences or permits		737	-	-	-	-	-	-	-	737	777	814
Transfer and subsidies - Operational		241,975	-	-	-	-	-	177	177	242,152	258,804	258,192
Interest		2,837	-	-	-	-	-	-	-	2,837	2,976	3,116
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		382,369	-	-	-	-	-	36,218	36,218	418,587	446,472	472,115
Expenditure By Type												
Employee related costs		141,420	-	-	-	-	-	-	-	141,420	142,112	148,944
Remuneration of councillors		15,460	-	-	-	-	-	-	-	15,460	16,647	16,980
Bulk purchases - electricity		43,603	-	-	-	-	-	8,261	8,261	51,864	43,659	45,667
Inventory consumed		7,411	-	-	-	-	-	(3,437)	(3,437)	3,974	4,732	5,102
Debt impairment		37,303	-	-	-	-	-	-	-	37,303	39,130	41,820
Depreciation and amortisation		35,534	-	-	-	-	-	-	-	35,534	37,276	40,675
Interest		100	-	-	-	-	-	3,200	3,200	3,300	105	110
Contracted services		64,092	-	-	-	-	-	20,792	20,792	84,884	69,074	72,241
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		7,500	-	-	-	-	-	-	-	7,500	6,804	7,174
Operational costs		48,198	-	-	-	-	-	7,958	7,958	56,155	50,543	59,351
Losses on disposal of Assets		1,500	-	-	-	-	-	-	-	1,500	1,574	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		402,121	-	-	-	-	-	36,774	36,774	438,894	411,656	438,064
Surplus/(Deficit)		(19,752)	-	-	-	-	-	(556)	(556)	(20,307)	34,817	34,052
Transfers and subsidies - capital (monetary allocations)		48,381	-	-	-	-	-	11,911	11,911	60,292	41,323	43,086
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	28,629	-	-	-	-	-	11,356	11,356	39,985	76,140	77,138

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SB1
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unsent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2))(b); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and council		1,843	-	-	-	-	-	35	35	1,878	-	-
Vote 2 - Finance and administration		21,225	-	-	-	-	-	(3,896)	(3,896)	17,330	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		2,304	-	-	-	-	-	(539)	(539)	1,765	7,391	-
Vote 5 - Sport and Recreation		15,205	-	-	-	-	-	(1,120)	(1,120)	14,084	16,542	13,043
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		16,435	-	-	-	-	-	2,130	2,130	18,565	-	-
Vote 9 - Road transport		79,374	-	-	-	-	-	(828)	(828)	78,546	12,000	4,858
Vote 10 - Energy sources		2,957	-	-	-	-	-	753	753	3,710	-	17,785
Vote 11 - Waste Management		4,602	-	-	-	-	-	(696)	(696)	3,906	-	19,565
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251
Total Capital Expenditure - Vote		143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251
Capital Expenditure - Functional												
Governance and administration		23,069	-	-	-	-	-	(3,861)	(3,861)	19,208	-	-
Executive and council		1,843	-	-	-	-	-	35	35	1,878	-	-
Finance and administration		21,225	-	-	-	-	-	(3,896)	(3,896)	17,330	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		17,509	-	-	-	-	-	(1,660)	(1,660)	15,850	23,933	13,043
Community and social services		2,304	-	-	-	-	-	(539)	(539)	1,765	7,391	-
Sport and recreation		15,205	-	-	-	-	-	(1,120)	(1,120)	14,084	16,542	13,043
Public safety		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		95,809	-	-	-	-	-	1,302	1,302	97,111	12,000	4,858
Planning and development		16,435	-	-	-	-	-	2,130	2,130	18,565	-	-
Road transport		79,374	-	-	-	-	-	(828)	(828)	78,546	12,000	4,858
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		7,558	-	-	-	-	-	57	57	7,615	-	37,350
Energy sources		2,957	-	-	-	-	-	753	753	3,710	-	17,785
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		4,602	-	-	-	-	-	(696)	(696)	3,906	-	19,565
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251
Funded by:												
National Government		55,119	-	-	-	-	-	(3,283)	(3,283)	51,837	35,933	37,466
Provincial Government		478	-	-	-	-	-	113	113	591	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	55,598	-	-	-	-	-	(3,170)	(3,170)	52,428	35,933	37,466
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		88,347	-	-	-	-	-	(991)	(991)	87,356	-	17,785
Total Capital Funding		143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251

References

- Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
- Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
- Capital expenditure by standard classification must reconcile to the appropriations by vote
- Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1/2 etc) + G

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 28-02-2024

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote												
Multi-year expenditure appropriation	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
1.1 - [Name of sub-vote]												
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
2.1 - [Name of sub-vote]												
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]												
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]												
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
5.1 - [Name of sub-vote]												
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - [Name of sub-vote]												

Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-
7.1 - [Name of sub-vote]											
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-	-	-
8.1 - [Name of sub-vote]											
Vote 9 - Road transport	-	-	-	-	-	-	-	-	-	-	-
9.1 - [Name of sub-vote]											
Vote 10 - Energy sources	-	-	-	-	-	-	-	-	-	-	-
10.1 - [Name of sub-vote]											
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
11.1 - [Name of sub-vote]											
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-
12.1 - [Name of sub-vote]											
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]											

Vote 14 - [NAME OF VOTE 14] 14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote Single-year expenditure appropriation	2											
Vote 1 - Executive and council		1,843	-	-	-	-	-	35	35	1,878	-	-
1.1 - [Name of sub-vote]		104	-	-	-	-	-	35	35	139	-	-
		1,739	-	-	-	-	-	-	-	1,739	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		21,225	-	-	-	-	-	(3,896)	(3,896)	17,330	-	-
2.1 - [Name of sub-vote]		957	-	-	-	-	-	-	-	957	-	-
		7,478	-	-	-	-	-	(9)	(9)	7,470	-	-
		12,530	-	-	-	-	-	(4,348)	(4,348)	8,182	-	-
		-	-	-	-	-	-	-	-	-	-	-
		261	-	-	-	-	-	461	461	722	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		2,304	-	-	-	-	-	(539)	(539)	1,765	7,391	-
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
		1,826	-	-	-	-	-	(652)	(652)	1,174	7,391	-
		478	-	-	-	-	-	113	113	591	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		15,205	-	-	-	-	-	(1,120)	(1,120)	14,084	16,542	13,043
5.1 - [Name of sub-vote]		1,443	-	-	-	-	-	-	-	1,443	-	-
		348	-	-	-	-	-	-	-	348	-	-
		12,779	-	-	-	-	-	(1,120)	(1,120)	11,658	16,542	13,043
		635	-	-	-	-	-	-	-	635	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251	
Total Capital Expenditure	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933	55,251	

References

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

KZN291 Mandeni - Table B6 Adjustments Budget Financial Position - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		116,789	-					26,623	26,623	143,413	322,342	317,776
Trade and other receivables from exchange transactions	1	8,376	-	-	-	-	-	32,178	32,178	40,554	7,856	6,964
Receivables from non-exchange transactions	1	21,324	-	-	-	-	-	22,660	22,660	43,984	22,181	22,433
Current portion of non-current receivables	2	-	-					-	-	-	-	-
Inventory		739	-	-	-	-	-	42,013	42,013	42,752	45,493	48,215
VAT		30,621	-					6,617	6,617	37,238	16,126	21,236
Other current assets		-	-					-	-	-	-	-
Total current assets		177,849	-	-	-	-	-	130,091	130,091	307,941	413,998	416,624
Non current assets												
Investments		-	-					-	-	-	-	-
Investment property		88,164	-					(27,620)	(27,620)	60,544	88,164	88,164
Property, plant and equipment	3	652,214	-	-	-	-	-	(8,154)	(8,154)	644,060	580,326	618,466
Biological assets		-	-					-	-	-	-	-
Living and non-living resources		-	-					-	-	-	-	-
Heritage assets		-	-					-	-	-	-	-
Intangible assets		423	-					(270)	(270)	154	1,339	446
Trade and other receivables from exchange transactions		-	-					-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-					-	-	-	-	-
Other non-current assets		-	-					-	-	-	-	-
Total non current assets		740,801	-	-	-	-	-	(36,044)	(36,044)	704,758	669,828	707,076
TOTAL ASSETS		918,651	-	-	-	-	-	94,048	94,048	1,012,698	1,083,826	1,123,700
LIABILITIES												
Current liabilities												
Bank overdraft		-	-					-	-	-	-	-
Financial liabilities		-	-					-	-	-	-	-
Consumer deposits		245	-					(28)	(28)	216	265	277
Trade and other payables from exchange transactions		35,888	-	-	-	-	-	12,157	12,157	48,045	57,183	60,297
Trade and other payables from non-exchange transactions		20,275	-	-	-	-	-	5,514	5,514	25,789	-	-
Provisions		4,872	-					(1,325)	(1,325)	3,547	5,110	5,350
VAT		9,818	-					1,588	1,588	11,406	12,689	12,413
Other current liabilities		-	-					-	-	-	-	-
Total current liabilities		71,097	-	-	-	-	-	17,906	17,906	89,003	75,248	78,336
Non current liabilities												
Borrowing	1	-	-	-	-	-	-	-	-	-	-	-
Provisions	1	-	-	-	-	-	-	-	-	-	-	-
Long term portion of trade payables		-	-					-	-	-	-	-
Other non-current liabilities		22,795	-					(1,102)	(1,102)	21,693	17,108	17,482
Total non current liabilities		22,795	-	-	-	-	-	(1,102)	(1,102)	21,693	17,108	17,482
TOTAL LIABILITIES		93,892	-	-	-	-	-	16,804	16,804	110,696	92,356	95,818
NET ASSETS	2	824,758	-	-	-	-	-	77,244	77,244	902,002	991,470	1,027,882
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		822,568	-	-	-	-	-	13,839	13,839	836,407	946,838	980,434
Funds and Reserves		2,191	-	-	-	-	-	62,889	62,889	65,080	2,233	2,315
Other		-	-					-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY		824,758	-	-	-	-	-	76,728	76,728	901,487	949,071	982,749

References

1. Detail to be provided in Table SA3
2. Net assets must balance with Total Community Wealth/Equity
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1/2 etc) + G

KZN291 Mandeni - Table B7 Adjustments Budget Cash Flows - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2024/25	+2 2025/26
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		26,698	-					(0)	(0)	26,698	27,350	45,792
Service charges		62,465	-					9,167	9,167	71,633	66,386	69,506
Other revenue		18,972	-					1,959	1,959	20,931	19,346	19,814
Transfers and Subsidies - Operational	1	249,359	-					177	177	249,536	290,676	290,719
Transfers and Subsidies - Capital	1	48,381	-					11,911	11,911	60,292	41,323	43,086
Interest		10,500	-					13,000	13,000	23,500	38,004	41,543
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(341,895)	-					(40,526)	(40,526)	(382,421)	(338,287)	(361,406)
Finance charges		(100)	-					(3,200)	(3,200)	(3,300)	(105)	(110)
Transfers and Subsidies	1	-	-					-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		74,381	-	-	-	-	-	(7,512)	(7,512)	66,869	144,694	148,944
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(165,536)	-					4,870	4,870	(160,666)	(41,323)	(63,539)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(165,536)	-	-	-	-	-	4,870	4,870	(160,666)	(41,323)	(63,539)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		-	-					-	-	-	-	-
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		-	-					-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	-	-	-	-	-
NET INCREASE/ (DECREASE) IN CASH HELD												
Cash/cash equivalents at the year begin:	2	(91,156)	-	-	-	-	-	(2,642)	(2,642)	(93,798)	103,371	85,405
Cash/cash equivalents at the year end:	2	207,979	-	-	-	-	-	46,546	46,546	254,525	219,008	232,754
		116,824	-	-	-	-	-	43,903	43,903	160,727	322,378	318,158

References

- Local/District municipalities to include transfers from/to District/Local Municipalities
- Cash equivalents includes investments with maturities of 3 months or less
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjsts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- G = B + C + D + E + F
- Adjusted Budget H = (A or A1) + G

KZN291 Mandeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	116,824	-	-	-	-	-	43,903	43,903	160,727	322,378	318,158
Other current investments > 90 days		21,290	-	-	-	-	-	5,379	5,379	26,669	22,144	22,050
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		138,114	-	-	-	-	-	49,283	49,283	187,397	344,523	340,208
Applications of cash and investments												
Unspent conditional transfers		20,275	-	-	-	-	-	5,514	5,514	25,789	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		-	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	2	10,388	-	-	-	-	-	(30,037)	(30,037)	(19,649)	33,843	36,661
Other provisions		-	-	-	-	-	-	-	-	-	-	-
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		2,191	-	-	-	-	-	62,889	62,889	65,080	2,233	2,315
Total Application of cash and investments:		32,854	-	-	-	-	-	38,366	38,366	71,220	36,076	38,976
Surplus(shortfall)		105,260	-	-	-	-	-	10,917	10,917	116,176	308,447	301,232

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
5. Increases of funds approved under MFMA section 31
6. Adjustments approved in accordance with MFMA section 29
7. Adjustments to transfers from National or Provincial Government
8. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
9. G = B + C + D + E + F
10. Adjusted Budget H = (A or A1) + G

Other working capital requirements

Debtors	25,500	-	67,694	23,340	23,636
Creditors due	35,888	-	48,045	57,183	60,297
Total	(10,388)	-	19,649	(33,843)	(36,661)

Debtors collection assumptions:

Balance outstanding - debtors	29,700	-	84,538	30,036	29,397
Estimate of debtors collection rate	86%	0%	80%	78%	80%

KZN291 Mandeni - Table B9 Asset Management - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H	
CAPITAL EXPENDITURE											
Total New Assets to be adjusted	1	58,589	-	-	-	-	-	1	1	58,590	23,933
Roads Infrastructure		435	-	-	-	-	-	-	-	435	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,261	-	-	-	-	-	-	-	2,261	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,043	-	-	-	-	-	-	-	1,043	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		217	-	-	-	-	-	-	-	217	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		3,957	-	-	-	-	-	-	-	3,957	-
Community Facilities		11,087	-	-	-	-	-	1,087	1,087	12,174	7,391
Sport and Recreation Facilities		12,779	-	-	-	-	-	(1,120)	(1,120)	11,658	16,542
Community Assets		23,866	-	-	-	-	-	(34)	(34)	23,832	23,933
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		2,391	-	-	-	-	-	-	-	2,391	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	2,391	-	-	-	-	-	-	-	2,391	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		348	-	-	-	-	-	548	548	896	-
Furniture and Office Equipment		565	-	-	-	-	-	43	43	609	-
Machinery and Equipment		10,078	-	-	-	-	-	(661)	(661)	9,417	-
Transport Assets		17,384	-	-	-	-	-	104	104	17,489	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	17,609	-	-	-	-	-	(3,601)	(3,601)	14,008	7,391
Roads Infrastructure		12,391	-	-	-	-	-	(2,992)	(2,992)	9,399	7,391
Storm water Infrastructure		4,348	-	-	-	-	-	-	-	4,348	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		16,739	-	-	-	-	-	(2,992)	(2,992)	13,747	7,391
Community Facilities		870	-	-	-	-	-	(609)	(609)	261	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		870	-	-	-	-	-	(609)	(609)	261	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	67,747	-	-	-	-	-	(561)	(561)	67,186	4,609
Roads Infrastructure		48,087	-	-	-	-	-	2,164	2,164	50,251	4,609
Storm water Infrastructure		2,174	-	-	-	-	-	-	-	2,174	-
Electrical Infrastructure		522	-	-	-	-	-	753	753	1,275	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		50,783	-	-	-	-	-	2,917	2,917	53,699	4,609
Community Facilities		4,435	-	-	-	-	-	-	-	4,435	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-
Community Assets		4,435	-	-	-	-	-	-	-	4,435	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		12,530	-	-	-	-	-	(3,478)	(3,478)	9,051	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	12,530	-	-	-	-	-	(3,478)	(3,478)	9,051	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933
Roads Infrastructure		60,913	-	-	-	-	-	(828)	(828)	60,085	12,000
Storm water Infrastructure		6,522	-	-	-	-	-	-	-	6,522	-
Electrical Infrastructure		2,783	-	-	-	-	-	753	753	3,536	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,043	-	-	-	-	-	-	-	1,043	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		217	-	-	-	-	-	-	-	217	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		71,478	-	-	-	-	-	(75)	(75)	71,403	12,000
Community Facilities		16,391	-	-	-	-	-	478	478	16,870	7,391
Sport and Recreation Facilities		12,779	-	-	-	-	-	(1,120)	(1,120)	11,658	16,542
Community Assets		29,170	-	-	-	-	-	(642)	(642)	28,528	23,933
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		14,921	-	-	-	-	-	(3,478)	(3,478)	11,443	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets		14,921	-	-	-	-	-	(3,478)	(3,478)	11,443	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		348	-	-	-	-	-	548	548	896	-
Furniture and Office Equipment		565	-	-	-	-	-	43	43	609	-
Machinery and Equipment		10,078	-	-	-	-	-	(661)	(661)	9,417	-
Transport Assets		17,384	-	-	-	-	-	104	104	17,489	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	143,945	-	-	-	-	-	(4,161)	(4,161)	139,784	35,933

ASSET REGISTER SUMMARY - PPE (WDV)	5	740,801	-	-	-	-	-	(36,044)	(36,044)	704,758	669,828
<i>Roads Infrastructure</i>		467,685	-	-	-	-	-	(116,100)	(116,100)	351,585	428,099
<i>Storm water Infrastructure</i>		1,937	-	-	-	-	-	-	-	1,937	(65)
<i>Electrical Infrastructure</i>		5,486	-	-	-	-	-	753	753	6,239	2,665
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		2,087	-	-	-	-	-	(696)	(696)	1,391	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
Infrastructure		477,195	-	-	-	-	-	(116,043)	(116,043)	361,152	430,699
Community Assets		103,191	-	-	-	-	-	13,710	13,710	116,900	98,175
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Investment properties		88,164	-	-	-	-	-	(27,620)	(27,620)	60,544	88,164
Other Assets		13,909	-	-	-	-	-	37,283	37,283	51,191	(743)
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Intangible Assets		423	-	-	-	-	-	(270)	(270)	154	1,339
Computer Equipment		3,062	-	-	-	-	-	8,048	8,048	11,110	3,611
Furniture and Office Equipment		6,192	-	-	-	-	-	7,243	7,243	13,436	5,845
Machinery and Equipment		10,060	-	-	-	-	-	8,061	8,061	18,122	9,861
Transport Assets		18,715	-	-	-	-	-	21,450	21,450	40,166	12,192
Land		19,890	-	-	-	-	-	12,093	12,093	31,983	20,686
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	740,801	-	-	-	-	-	(36,044)	(36,044)	704,758	669,828
EXPENDITURE OTHER ITEMS											
Depreciation & asset impairment		35,534	-	-	-	-	-	-	-	35,534	37,276
Repairs and Maintenance by asset class	3	16,377	-	-	-	-	-	3,927	3,927	20,303	16,951
<i>Roads Infrastructure</i>		5,522	-	-	-	-	-	739	739	6,261	5,792
<i>Storm water Infrastructure</i>		1,087	-	-	-	-	-	2,348	2,348	3,435	1,140
<i>Electrical Infrastructure</i>		2,778	-	-	-	-	-	304	304	3,083	2,914
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		609	-	-	-	-	-	130	130	739	639
Infrastructure		9,996	-	-	-	-	-	3,522	3,522	13,517	10,485
Community Facilities		294	-	-	-	-	-	-	-	294	308
Sport and Recreation Facilities		1,191	-	-	-	-	-	652	652	1,843	1,250
Community Assets		1,485	-	-	-	-	-	652	652	2,137	1,558
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		70	-	-	-	-	-	(30)	(30)	40	73
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets		70	-	-	-	-	-	(30)	(30)	40	73
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,826	-	-	-	-	-	(217)	(217)	4,609	4,835
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		51,911	-	-	-	-	-	3,927	3,927	55,838	54,227

Renewal and upgrading of Existing Assets as % of total capex	59.3%	0.0%							58.1%	33.4%
Renewal and upgrading of Existing Assets as % of deprecn"	240.2%	0.0%							228.5%	32.2%
R&M as a % of PPE	2.2%	0.0%							2.9%	2.5%
Renewal and upgrading and R&M as a % of PPE	13.7%	0.0%							14.4%	4.3%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

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88,164
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(1,995)
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error correction

KZN291 Mandeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 28-02-2024

Description	Unit of measurement	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Roads & Stormwater												
Function 1 - Roads												
Sub-function 1 - Eradication of backlogs												
Reduce road backlogs	kilometres	12500.0%							-	0	0	0
New Roads to be constructed												
rural gravel roads repaired and maintained	kilometres	27500.0%										
Sub-function 2 - Roads Maintained												
Surfaced Roads resurfaced /rehabilitated	kilometres	8500.0%										
Sub-function 3 - Roads for Growth												
Stormwater	kilometres	9880.0%										
Function 2 - Energy & Electricity												
Sub-function 1 - Electricity												
infrastructure (Dry Connections) and ready for	number of houses	26000.0%								0	0	0
Installation of 200 new streetlights in various wards	number of streetlights	12480.0%										
Sub-function 2 - New Connections												
Completed and occupied households electrified	number of houses	36400.0%										
Sub-function 3 - Maintain Electricity Infrastructure												
Electricity & repairs Maintenance	percentage	5720.0%										
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Vote 3 - vote name												
Vote 1 - Roads & Stormwater												
Function 1 - Roads												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
Sub-function 2 - (name)												
Insert measure/s description												
Sub-function 3 - (name)												
Insert measure/s description												
And so on for the rest of the Votes												

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include the estimated effect on the target of each component of an adjustment budget (B to G)
3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities
4. Total target adjustments G = B + C + D + E + F
5. Adjusted Budget H = (A or A1) + G
6. NOTE - include adjustment by 'exception' (only where amended)

KZN291 Mandeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28-02-2024

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Budget Year 2023/24			Budget Year +1 2024/25	Budget Year +2 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				9.3%	0.0%	8.5%	9.5%	9.5%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				250.2%	0.0%	346.0%	550.2%	531.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				250.2%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.9	0.0	2.1	4.6	4.3
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				39.0%	0.0%	53.8%	40.3%	39.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					56.5%	0.0%	53.0%	21.7%	22.9%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				37.0%	0.0%	33.8%	31.8%	31.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				4.3%	0.0%	4.9%	3.8%	3.8%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				11.7%	0.0%	9.9%	9.8%	9.9%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				977.2%	0.0%	1069.7%	1067.6%	1128.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.2%	0.0%	9.7%	1.8%	1.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

1. Consumer debtors > 12 months old are excluded from current assets

Kategori	Sub-kategori	Uraian	2019		2020		2021		2022	
			Januari	Februari	Januari	Februari	Januari	Februari	Januari	Februari
Berkas dan Dokumen	Berkas dan Dokumen	Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
Berkas dan Dokumen	Berkas dan Dokumen	Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
Berkas dan Dokumen	Berkas dan Dokumen	Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
Berkas dan Dokumen	Berkas dan Dokumen	Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								
		Berkas dan Dokumen								

1. Untuk lebih jelasnya mengenai detail data, silakan kunjungi laman [www.bptsp.go.id](#) atau hubungi info@bptsp.go.id atau [021-50131000](tel:021-50131000).

KZN291 Mandeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28-02-2024

Description	Ref	MFMA section	2020/21	2021/22	2022/23	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				116,824	-	160,727	322,378	318,158
Cash + investments at the yr end less applications - R'000	2	18(1)b				105,260	-	116,176	308,447	301,232
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				28,629	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.4%	8.2%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	85.9%	0.0%	80.1%	77.7%	80.4%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				31.9%	0.0%	30.0%	23.7%	21.7%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	11	18(1)a							-64.5%	7.8%
Long term receivables % change - incr(decr)	12	18(1)a							19.0%	5.4%
R&M % of Property Plant & Equipment	13	20(1)(vi)				2.2%	0.0%	2.9%	2.5%	2.5%
Asset renewal % of capital budget	14	20(1)(vi)				12.2%	0.0%	10.0%	20.6%	0.0%

References

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

KZN291 Mandeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28-02-2024

Description	Ref	Budget Year 2023/24						Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		244,496	-	-	307	-	593	244,803	268,808	268,782
EPWP Incentive	-	2,553	-	-	(143)	-	143	2,410	-	-
Finance Management	-	1,850	-	-	-	-	-	1,850	1,850	1,950
Integrated National Electrification Programme	-	7,384	-	-	-	-	-	7,384	14,622	15,277
Local Government Equitable Share	-	230,823	-	-	-	-	-	230,823	250,161	249,287
Municipal Infrastructure Grant	-	1,886	-	-	450	-	450	2,336	2,175	2,268
Provincial Government:		4,863	-	-	4,631	-	4,631	9,494	4,618	4,825
Community Library Services Grant	-	1,477	-	-	-	-	-	1,477	1,542	1,611
Provincialization of Government	-	2,396	-	-	(130)	-	(130)	2,266	3,076	3,214
Non-revenue electricity - EDTEA	4	990	-	-	-	-	-	990	-	-
Massification Grant	5	-	-	-	4,761	-	4,761	4,761	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	6	249,359	-	-	4,938	-	5,224	254,297	273,426	273,607
Capital Transfers and Grants										
National Government:		47,831	-	-	11,781	-	11,781	59,612	41,323	43,086
Municipal Infrastructure Grant (MIG)	-	47,831	-	-	(3,775)	-	(3,775)	44,056	41,323	43,086
Integrated National Electrification Programme Grant	-	-	-	-	-	-	-	-	-	-
Municipal Disaster Recovery Grant	-	-	-	-	15,556	-	15,556	15,556	-	-
Provincial Government:		550	-	-	130	-	130	680	-	-
Provincialization of Libraries		550	-	-	130	-	130	680	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	6	48,381	-	-	11,911	-	11,911	60,292	41,323	43,086
TOTAL RECEIPTS OF TRANSFERS & GRANTS		297,740	-	-	16,849	-	17,135	314,589	314,749	316,693

References

- Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation
- Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)
- Replacement of RSC levies
- Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality
- Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)
- Total Grant Receipts original budget must reconcile to budget supporting table A18
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1) + E$

KZN291 Mandeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28-02-2024

Description	Ref	Budget Year 2023/24							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F	2024/25	2025/26
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:										
Operating expenditure of Transfers and Grants										
National Government:		244,496	-	-	(143)	-	-	244,803	18,647	19,495
Local Government Equitable Share		230,823						230,823		
Expanded Public Works Programme Integrated Grant	-	2,553	-	-	(143)	-	-	2,410	-	-
Integrated National Electrification Programme Grant	-	7,384	-	-	-	-	-	7,384	14,622	15,277
Local Government Financial Management Grant	-	1,850	-	-	-	-	-	1,850	1,850	1,950
Municipal Infrastructure Grant	-	1,886	-	-	-	-	-	2,336	2,175	2,268
Provincial Government:		4,863	-	-	4,631	-	-	9,494	4,618	4,687
Community Library Services Grant	-	1,477	-	-	-	-	-	1,477	4,618	4,687
Provincialization of Government		2,396			(130)			2,266		
Non-revenue electricity - EDTEA		990						990		
Massification Grant					4,761			4,761		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		249,359	-	-	4,488	-	-	254,297	23,265	24,182
Capital expenditure of Transfers and Grants										
National Government:		47,831	-	-	-	-	-	59,612	41,323	43,086
Integrated National Electrification Programme Grant	-									
Municipal Disaster Recovery Grant	-							15,556		
Municipal Infrastructure Grant	-	47,831	-	-	-	-	-	44,056	41,323	43,086
Provincial Government:		550	-	-	130	-	-	680	-	-
Provincialization of Libraries		550			130			680		
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		48,381	-	-	130	-	-	60,292	41,323	43,086
Total capital expenditure of Transfers and Grants		297,740	-	-	4,618	-	-	314,589	64,588	67,268

References

1. Transfers/Grant expenditure must be separately listed for each allocation received
2. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
3. Increases of funds approved under section 31 MFMA
4. Adjustments to funding allocations from National or Provincial Government
5. Adjusts. = 'Other' Adjustments proposed to be approved; error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

KZN291 Mandeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28-02-2024

Description	Ref	Budget Year 2023/24							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		(244,496)			(307)		(307)	(244,803)	(268,808)	(268,782)
Conditions met - transferred to revenue		(488,992)			(164)		(164)	(489,156)	(287,455)	(288,276)
Conditions still to be met - transferred to liabilities		244,496			(143)		(143)	244,353	18,647	19,495
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		(4,863)			(4,631)		(4,631)	(9,494)	(4,618)	(4,825)
Conditions met - transferred to revenue		(9,726)			(9,261)		(9,261)	(18,987)	(9,236)	(9,512)
Conditions still to be met - transferred to liabilities		4,863			4,631		4,631	9,494	4,618	4,687
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		(498,718)			(9,425)		(9,425)	(508,143)	(296,691)	(297,788)
Total operating transfers and grants - CTBM	2	249,359			4,488		4,488	253,847	23,265	24,182
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year										
Current year receipts		(47,831)			(11,781)		(11,781)	(59,612)	(41,323)	(43,086)
Conditions met - transferred to revenue		(95,662)			(11,781)		(11,781)	(107,443)	(82,646)	(86,173)
Conditions still to be met - transferred to liabilities		47,831						47,831	41,323	43,086
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts		(550)			(130)		(130)	(680)		
Conditions met - transferred to revenue		(1,100)			(260)		(260)	(1,360)		
Conditions still to be met - transferred to liabilities		550			130		130	680		
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue										
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		(96,762)			(12,041)		(12,041)	(108,803)	(82,646)	(86,173)
Total capital transfers and grants - CTBM		48,381			130		130	48,511	41,323	43,086
TOTAL TRANSFERS AND GRANTS REVENUE		(595,480)			(21,466)		(21,466)	(616,946)	(379,337)	(383,961)
TOTAL TRANSFERS AND GRANTS - CTBM		297,740			4,618		4,618	302,358	64,588	67,268

References

- Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
- CTBM = conditions to be met
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Increases of funds approved under section 31 MFMA
- Adjustments to funding allocations from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sect
- E = B + C + D
- Adjusted Budget F = (A or A1) + E

KZN291 Mandeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands													
Cash transfers to other municipalities													
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms													
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organs of State													
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations													
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other municipalities													
[insert description]	1	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms													
[insert description]	2	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State													
[insert description]	3	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations													
[insert description]	4	-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	-	-	-	-	-	-	-	-	-	-	-

References

1. Insert description listed by municipal name and demarcation code of recipient
2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)
3. Insert description of each Organ of State; e.g. Eskom
4. Insert description of each 'other' organisation
5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'
6. Only complete if a previous adjusted budget has been approved in
7. Additional cash-backed accumulated funds/unused funds (section
8. Increases of funds approved under section 31 MFMA
9. Adjustments approved in accordance with section 29 MFMA
10. Adjustments to funding allocations from National or Provincial Government
11. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
12. G = B + C + D + E + F
13. Adjusted Budget H = (A or A1) + G

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	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
R thousands																
Revenue by Vote																
Vote 1 - Executive and council		-	-	-	-	-	651	651	651	651	651	4,554	7,806	8,270	8,597	
Vote 2 - Finance and administration		98,816	7,914	6,837	7,092	6,721	84,075	25,959	25,959	25,959	25,959	(29,743)	311,508	345,634	367,462	
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and social services		276	49	682	309	477	281	395	395	395	395	693	4,743	4,901	4,983	
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 8 - Planning and Development		1,232	1,493	2,736	1,368	5,507	6,175	3,950	3,950	3,950	3,950	9,139	47,398	43,645	45,507	
Vote 9 - Road transport		65	394	817	327	336	418	1,657	1,657	1,657	1,657	9,240	19,883	2,011	2,106	
Vote 10 - Energy sources		5,499	9,089	3,180	4,768	4,899	3,565	6,257	6,257	6,257	6,257	12,795	75,079	70,402	73,006	
Vote 11 - Waste Management		1,190	1,176	1,055	1,220	1,072	1,085	1,039	1,039	1,039	1,039	471	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]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue by Vote		107,079	20,116	15,308	15,084	19,012	95,600	39,907	39,907	39,907	39,907	39,907	7,148	478,879	487,796	515,202
Expenditure by Vote																
Vote 1 - Executive and council		4,844	4,361	5,281	4,800	6,311	6,704	5,375	5,375	5,375	5,375	5,323	64,501	66,208	68,875	
Vote 2 - Finance and administration		7,596	9,353	8,122	8,737	9,378	33,350	15,630	15,630	15,630	15,630	32,874	187,560	220,820	241,224	
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and social services		2,069	2,749	2,758	2,527	2,860	2,557	2,607	2,607	2,607	2,607	2,728	31,282	29,253	31,957	
Vote 5 - Sport and Recreation		478	803	958	821	1,025	967	816	816	816	816	659	9,790	7,062	7,394	
Vote 6 - Public safety		-	-	-	-	-	250	97	97	97	97	428	1,162	1,055	1,105	
Vote 7 - Housing		-	-	-	8	12	-	3	3	3	3	3	40	20	20	
Vote 8 - Planning and Development		1,091	1,300	1,338	1,255	1,472	2,201	1,930	1,930	1,930	1,930	4,851	23,157	23,621	24,859	
Vote 9 - Road transport		1,687	5,000	3,564	3,479	4,358	3,806	5,145	5,145	5,145	5,145	14,123	61,745	61,164	58,173	
Vote 10 - Energy sources		299	6,722	6,700	9,863	3,586	2,307	6,364	6,364	6,364	6,364	15,071	76,369	55,734	57,062	
Vote 11 - Waste Management		416	920	484	516	978	524	1,569	1,569	1,569	1,569	7,145	18,828	18,324	19,287	
Vote 12 - Environmental Protection		274	276	286	277	340	346	328	328	328	328	493	3,931	4,124	4,317	
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure by Vote		18,755	31,485	29,491	32,284	30,319	53,012	39,864	39,864	39,864	39,864	39,864	83,699	478,364	487,385	514,272
Surplus/ (Deficit)		88,324	(11,369)	(14,184)	(17,201)	(11,307)	42,588	43	43	43	43	43	(76,550)	516	410	930

References

1. Surplus (Deficit) must reconcile with budget table A2 and monthly budget statement table C2

KZN291 Mandeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28-02-2024

Description - Municipal Vote	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	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
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and council		-	-	-	-	93	-	-	-	-	-	-	(93)	-	-	-
Vote 2 - Finance and administration		-	822	1,629	183	2,735	629	-	-	-	-	-	(5,997)	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	372	-	-	91	43	-	-	-	-	-	(506)	-	-	-
Vote 5 - Sport and Recreation		-	242	844	83	57	138	-	-	-	-	-	(1,364)	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	1,835	-	1,530	1,952	1,175	-	-	-	-	-	(6,492)	-	-	-
Vote 9 - Road transport		5,285	1,170	2,265	2,540	4,410	5,658	-	-	-	-	-	(21,328)	-	-	-
Vote 10 - Energy sources		-	22	57	-	-	513	-	-	-	-	-	(593)	-	-	-
Vote 11 - Waste Management		-	540	180	2,929	1,214	-	-	-	-	-	-	(4,864)	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	5,285	5,003	4,975	7,265	10,552	8,157	-	-	-	-	-	(41,237)	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and council		-	-	-	-	93	-	157	157	157	157	157	1,003	1,878	-	-
Vote 2 - Finance and administration		-	822	1,629	183	2,735	629	1,444	1,444	1,444	1,444	1,444	4,112	17,330	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	372	-	-	91	43	147	147	147	147	147	524	1,765	7,391	-
Vote 5 - Sport and Recreation		-	242	844	83	57	138	1,174	1,174	1,174	1,174	1,174	6,852	14,084	16,542	13,043
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	1,835	-	1,530	1,952	1,175	1,547	1,547	1,547	1,547	1,547	4,337	18,565	-	-
Vote 9 - Road transport		5,285	1,170	2,265	2,540	4,410	5,658	6,545	6,545	6,545	6,545	6,545	24,490	78,546	12,000	4,858
Vote 10 - Energy sources		-	22	57	-	-	513	309	309	309	309	309	1,571	3,710	-	17,785
Vote 11 - Waste Management		-	540	180	2,929	1,214	-	325	325	325	325	325	(2,585)	3,906	-	19,565
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	5,285	5,003	4,975	7,265	10,552	8,157	11,649	11,649	11,649	11,649	11,649	40,304	139,784	35,933	55,251
Total Capital Expenditure	2	10,570	10,006	9,950	14,530	21,104	16,314	11,649	11,649	11,649	11,649	11,649	(933)	139,784	35,933	55,251

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to budget table A5 and monthly budget statement table C5

KZN291 Mandeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 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	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
R thousands																
Capital Expenditure - Functional																
Governance and administration		–	822	1,629	183	2,828	629	1,601	1,601	1,601	1,601	1,601	5,114	19,208	–	–
Executive and council		–	–	–	–	93	–	157	157	157	157	157	1,003	1,878	–	–
Finance and administration		–	822	1,629	183	2,735	629	1,444	1,444	1,444	1,444	1,444	4,112	17,330	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		–	613	844	83	148	181	1,321	1,321	1,321	1,321	1,321	7,376	15,850	23,933	13,043
Community and social services		–	372	–	–	91	43	147	147	147	147	147	524	1,765	7,391	–
Sport and recreation		–	242	844	83	57	138	1,174	1,174	1,174	1,174	1,174	6,852	14,084	16,542	13,043
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		5,285	3,005	2,265	4,070	6,362	6,833	8,093	8,093	8,093	8,093	8,093	28,827	97,111	12,000	4,858
Planning and development		–	1,835	–	1,530	1,952	1,175	1,547	1,547	1,547	1,547	1,547	4,337	18,565	–	–
Road transport		5,285	1,170	2,265	2,540	4,410	5,658	6,545	6,545	6,545	6,545	6,545	24,490	78,546	12,000	4,858
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		–	562	237	2,929	1,214	513	635	635	635	635	635	(1,014)	7,615	–	37,350
Energy sources		–	22	57	–	–	513	309	309	309	309	309	1,571	3,710	–	17,785
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	540	180	2,929	1,214	–	325	325	325	325	325	(2,585)	3,906	–	19,565
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		5,285	5,003	4,975	7,265	10,552	8,157	11,649	11,649	11,649	11,649	11,649	40,304	139,784	35,933	55,251

References

1. Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
2. Total Capital Expenditure must reconcile to the 'Financial Position' budget and monthly budget statement

KZN291 Mandeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		16,739	-	-	-	-	-	(2,992)	(2,992)	13,747	7,391	-
Roads Infrastructure		12,391	-	-	-	-	-	(2,992)	(2,992)	9,399	7,391	-
Roads		12,391	-	-	-	-	-	(2,992)	(2,992)	9,399	7,391	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		4,348	-	-	-	-	-	-	-	4,348	-	-
Drainage Collection		4,348	-	-	-	-	-	-	-	4,348	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		870	-	-	-	-	-	(609)	(609)	261	-	-
Community Facilities		870	-	-	-	-	-	(609)	(609)	261	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-

Galleries
Theatres
Libraries
Cemeteries/Crematoria

-	-						-	-	-	-	-
-	-						-	-	-	-	-
-	-						-	-	-	-	-
-	-						-	-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	870	-	-	-	-	(609)	(609)	261	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	17,609	-	-	-	-	-	(3,601)	(3,601)	14,008	7,391	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

KZN291 Mandeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2024/25	+2 2025/26
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Repairs and maintenance expenditure by Asset Class/Sub-class													
Infrastructure		9,996	-	-	-	-	-	3,522	3,522	13,517	10,485	10,978	
Roads Infrastructure		5,522	-	-	-	-	-	739	739	6,261	5,792	6,065	
Roads		5,130	-	-	-	-	-	739	739	5,870	5,382	5,635	
Road Structures		261	-	-	-	-	-	-	-	261	274	287	
Road Furniture		130	-	-	-	-	-	-	-	130	137	143	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		1,087	-	-	-	-	-	2,348	2,348	3,435	1,140	1,194	
Drainage Collection		1,087	-	-	-	-	-	2,348	2,348	3,435	1,140	1,194	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		2,778	-	-	-	-	-	304	304	3,083	2,914	3,051	
Power Plants		61	-	-	-	-	-	-	-	61	64	67	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		1,304	-	-	-	-	-	-	-	1,304	1,368	1,433	
MV Substations		65	-	-	-	-	-	-	-	65	68	72	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		87	-	-	-	-	-	-	-	87	91	96	
LV Networks		609	-	-	-	-	-	87	87	696	639	669	
Capital Spares		652	-	-	-	-	-	217	217	870	684	716	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		609	-	-	-	-	-	130	130	739	639	669	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		609	-	-	-	-	-	130	130	739	639	669	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	

Community Assets	1,485	-	-	-	-	-	652	652	2,137	1,558	1,631
Community Facilities	294	-	-	-	-	-	-	-	294	308	323
Halls	120	-	-	-	-	-	-	-	120	126	132
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	174	-	-	-	-	-	-	-	174	182	191
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,191	-	-	-	-	-	652	652	1,843	1,250	1,308
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,191	-	-	-	-	-	652	652	1,843	1,250	1,308
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	70	-	-	-	-	-	(30)	(30)	40	73	77
Operational Buildings	70	-	-	-	-	-	(30)	(30)	40	73	77
Municipal Offices	70	-	-	-	-	-	(30)	(30)	40	73	77
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		4,826	-	-	-	-	-	(217)	(217)	4,609	4,835	5,062	
Machinery and Equipment		4,826	-	-	-	-	-	(217)	(217)	4,609	4,835	5,062	
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure to be adjusted	1	16,377	-	-	-	-	-	3,927	3,927	20,303	16,951	17,748	

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only increases of funds approved under section 31 MFMA)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(e))'
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

KZN291 Mandeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2024/25	+2 2025/26
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands													
Depreciation by Asset Class/Sub-class													
Infrastructure		27,435	-	-	-	-	-	-	-	27,435	29,575	23,001	
Roads Infrastructure		23,323	-	-	-	-	-	-	-	23,323	24,466	19,750	
Roads		23,323	-	-	-	-	-	-	-	23,323	24,466	19,750	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		2,948	-	-	-	-	-	-	-	2,948	3,093	3,238	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		2,948	-	-	-	-	-	-	-	2,948	3,093	3,238	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		1,163	-	-	-	-	-	-	-	1,163	2,016	13	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		1,163	-	-	-	-	-	-	-	1,163	2,016	13	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	

Community Assets	2,995	-	-	-	-	-	(177)	(177)	2,818	3,142	3,290
Community Facilities	2,995	-	-	-	-	-	(177)	(177)	2,818	3,142	3,290
Halls	2,995	-	-	-	-	-	(177)	(177)	2,818	3,142	3,290
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purls	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	708	-	-	-	-	-	-	-	708	743	778
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	708	-	-	-	-	-	-	-	708	743	778
Staff Housing	708	-	-	-	-	-	-	-	708	743	778
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	177	177	177	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	177	177	177	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	177	177	177	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	843	-	-	-	-	-	-	-	843	88	925
Computer Equipment	843	-	-	-	-	-	-	-	843	88	925
Furniture and Office Equipment	816	-	-	-	-	-	-	-	816	856	8,964
Furniture and Office Equipment	816	-	-	-	-	-	-	-	816	856	8,964
Machinery and Equipment	1,156	-	-	-	-	-	-	-	1,156	1,212	333
Machinery and Equipment	1,156	-	-	-	-	-	-	-	1,156	1,212	333
Transport Assets	1,582	-	-	-	-	-	-	-	1,582	1,659	1,737

Transport Assets	1,582	-							-	-	1,582	1,659	1,737
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Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	35,534	-	-	-	-	-	-	-	35,534	37,276	39,028

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only)
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. G = B + C + D + E + F
14. Adjusted Budget H = (A or A1) + G

check balance	-	-	-1,647,455
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Airports	-	-						-	-	-	-
Taxi Ranks/Bus Terminals	-	-						-	-	-	-
Capital Spares	-	-						-	-	-	-

Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	12,530	-	-	-	-	-	(3,478)	(3,478)	9,051	-	-	-	-
Operational Buildings	12,530	-	-	-	-	-	(3,478)	(3,478)	9,051	-	-	-	-
Municipal Offices	-	-	-	-	-	-	870	870	870	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	12,530	-	-	-	-	-	(4,348)	(4,348)	8,182	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	67,747	-	-	-	-	(561)	(561)	67,186	4,609	4,858	-	-

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on upgrading of existing assets (SB18c) must reconcile to total capital expenditure in Budgeted Capital Expenditure
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where
9. Increases of funds approved under section 31 MFMA
10. Adjustments approved in accordance with section 29 MFMA
11. Adjustments to funding allocations from National or Provincial Government
12. Adjusts = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

check balance

KZN291 Mandeni - Supporting Table SB20 Not required - 28-02-2024

Description	Ref	Budget Year 2023/24									Budget Year +1 2024/25	Budget Year +2 2025/26	
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget	
R thousands													
Revenue By Municipal Entity													
Entity 1 total revenue										-	-		
Entity 2 total revenue										-	-		
Entity 3 (etc) total revenue										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity													
Entity 1 total operating expenditure										-	-		
Entity 2 total operating expenditure										-	-		
Entity 3 etc. total operating expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity													
Entity 1 total capital expenditure										-	-		
Entity 2 total capital expenditure										-	-		
Entity 3 etc. total capital expenditure										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
										-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-	-

References

1. Must reconcile to the sum of all municipal entity monthly revenue reports
2. Must reconcile to the sum of all municipal entity monthly expenditure reports
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have foreseen)
5. Increases of funds approved under section 87 MFMA
6. Adjustments approved in accordance with section 87 MFMA
7. Adjustments made under delegation by the AO since the budget was approved or since a previously 'approved' Adjustments Budget in the same financial year
8. Adjustments to funding allocations by National or Provincial Government
9. Adjusts. = 'Other' Adjustments approved by entity Board; including revenue under-collection ; additional revenue appropriation on existing programmes; projected savings; error correction
10. H = B + C + D + E + F + G
11. Adjusted Budget (H) = (A or A1) + G