

Municipal annual budgets and MTREF & supporting tables

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Department:
National Treasury
REPUBLIC OF SOUTH AFRICA

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lgdataqueries@treasury.gov.za

Data submission enquiries:
Electronic documents: lgdocuments@treasury.gov.za
Queries on formats: lgdataqueries@treasury.gov.za

Preparation Instructions

Municipality Name:

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

MTREF:

Budget Year: 2024/25

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
Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Vote 1 - Executive and Council	Vote 1 - Executive and Council	Display sub-votes
Vote 1 - Finance and administration	1.1 - (Name of sub-vote)	
Vote 1 - Internal audit	1.2 - (Name of sub-vote)	
Vote 1 - Community and social services	1.3 - (Name of sub-vote)	
Vote 1 - Sport and Recreation	1.4 - (Name of sub-vote)	
Vote 1 - Public safety	1.5 - (Name of sub-vote)	
Vote 1 - Housing	1.6 - (Name of sub-vote)	
Vote 1 - Planning and Development	1.7 - (Name of sub-vote)	
Vote 1 - Waste Management	1.8 - (Name of sub-vote)	
Vote 1 - Energy sources	1.9 - (Name of sub-vote)	
Vote 1 - Environmental Protection	1.10 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	Vote 2 - Finance and administration	2.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	2.1 - Administrative and Corporate Support	
Vote 1 - (NAME OF VOTE 1)	2.2 - Asset Management	
Vote 1 - (NAME OF VOTE 1)	2.3 - Finance	
Vote 1 - (NAME OF VOTE 1)	2.4 - Fleet Management	
Vote 1 - (NAME OF VOTE 1)	2.5 - Human Resources	
Vote 1 - (NAME OF VOTE 1)	2.6 - Information Technology	
Vote 1 - (NAME OF VOTE 1)	2.7 - Property Services	
Vote 1 - (NAME OF VOTE 1)	2.8 - Security Services	
Vote 1 - (NAME OF VOTE 1)	2.9 - Supply Chain Management	
Vote 1 - (NAME OF VOTE 1)	2.10 - Valuation Services	
Vote 1 - (NAME OF VOTE 1)	Vote 3 - Internal audit	3.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	3.1 - Governance Function	
Vote 1 - (NAME OF VOTE 1)	3.2 - Risk Management	
Vote 1 - (NAME OF VOTE 1)	3.3 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.4 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.5 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.6 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.7 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.9 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	3.10 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	Vote 4 - Community and social services	4.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	4.1 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	4.2 - Cemeteries, Funeral Parlours and Crematoriums	
Vote 1 - (NAME OF VOTE 1)	4.3 - Community Halls and Facilities	
Vote 1 - (NAME OF VOTE 1)	4.4 - Libraries and Archives	
Vote 1 - (NAME OF VOTE 1)	4.5 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	4.6 - Literacy Programmes	
Vote 1 - (NAME OF VOTE 1)	4.7 - Disaster Management	
Vote 1 - (NAME OF VOTE 1)	4.8 - Animal Care and Diseases	
Vote 1 - (NAME OF VOTE 1)	4.9 - Child Care Facilities	
Vote 1 - (NAME OF VOTE 1)	4.10 - Fire Facilities and Protection	
Vote 1 - (NAME OF VOTE 1)	Vote 5 - Sport and Recreation	5.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	5.1 - Community Parks (including Nurseries)	
Vote 1 - (NAME OF VOTE 1)	5.2 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	5.3 - Recreational Facilities	
Vote 1 - (NAME OF VOTE 1)	5.4 - Sports Grounds and Stadiums	
Vote 1 - (NAME OF VOTE 1)	5.5 - Beaches and Jetties	
Vote 1 - (NAME OF VOTE 1)	5.6 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	5.7 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	5.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	5.9 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	5.10 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	Vote 6 - Public safety	6.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	6.1 - Police Forces, Traffic and Street Parking Control	
Vote 1 - (NAME OF VOTE 1)	6.2 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.3 - Civil Defence	
Vote 1 - (NAME OF VOTE 1)	6.4 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.5 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.6 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.7 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.9 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	6.10 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	Vote 7 - Housing	7.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	7.1 - Housing	
Vote 1 - (NAME OF VOTE 1)	7.2 - Informal Settlements	
Vote 1 - (NAME OF VOTE 1)	7.3 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.4 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.5 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.6 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.7 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.9 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	7.10 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	Vote 8 - Planning and Development	8.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	8.1 - Overcome Wide Strategic Planning (EPDs, LEAs)	
Vote 1 - (NAME OF VOTE 1)	8.2 - Economic Development/Planning	
Vote 1 - (NAME OF VOTE 1)	8.3 - Project Management Unit	
Vote 1 - (NAME OF VOTE 1)	8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer	
Vote 1 - (NAME OF VOTE 1)	8.5 - Regional Planning and Development	
Vote 1 - (NAME OF VOTE 1)	8.6 - Development Facilitation	
Vote 1 - (NAME OF VOTE 1)	8.7 - Central City Improvement District	
Vote 1 - (NAME OF VOTE 1)	8.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	8.9 - Tourism	
Vote 1 - (NAME OF VOTE 1)	8.10 - Billboards	
Vote 1 - (NAME OF VOTE 1)	Vote 9 - Road transport	9.1 - (Name of sub-vote)
Vote 1 - (NAME OF VOTE 1)	9.1 - Roads	
Vote 1 - (NAME OF VOTE 1)	9.2 - Road and Traffic Regulation	
Vote 1 - (NAME OF VOTE 1)	9.3 - Storm Water Management	
Vote 1 - (NAME OF VOTE 1)	9.4 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	9.5 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	9.6 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	9.7 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	9.8 - (Name of sub-vote)	
Vote 1 - (NAME OF VOTE 1)	9.9 - (Name of sub-vote)	

KZN291 Mandeni - Contact Information
A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	7212270587086	ID Number	8904160431081
Title	Ms.	Title	Ms
Name	Phindile Sishi	Name	Lindiwe Mtenga
Telephone number	032 456 8217	Telephone number	032 456 8333
Cell number	083 545 7421	Cell number	078 385 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 Phiwayinkosi Mdlalose	Name	Sinegugu Dlamini
Telephone number	0324568229	Telephone number	032 456 8229
Cell number	0766795819	Cell number	081 355 7990
Fax number	0324562504	Fax number	032 456 2504
E-mail address	thabani.mdlalose@mandeni.gov.za	E-mail address	sinegugu.dlamini@mandeni.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6409115605088	ID Number	9402230370081
Title	Mr.	Title	Ms.
Name	Bhekithemba Lawrance Magwaza	Name	Zinhle Mlambo
Telephone number	0'324568217	Telephone number	032 456 8217
Cell number	0'834528660	Cell number	0762954993/0676288101
Fax number	0'324562504	Fax number	032 456 2504
E-mail address	bhekithemba.magwaza@mandeni.gov.za	E-mail address	zinhle.mlambo@mandeni.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7502165708080	ID Number	
Title	Mr	Title	Ms
Name	Sizwe Khuzwayo	Name	Nokwanda Khuzwayo
Telephone number	032 456 8201	Telephone number	032 456 8255
Cell number	084 250 3327	Cell number	
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	sizwe.khuzwayo@mandeni.gov.za	E-mail address	nokwanda.khuzwayo@mandeni.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8405090548085	ID Number	7811270398087
Title	Ms.	Title	Ms.
Name	Ms N Guzana	Name	Phakeme Shando
Telephone number	032-456 8224	Telephone number	032 456 8230

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

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

KZN291 Mandeni - Table B1 Adjustments Budget Summary - 08-04-2025

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	62,237	62,237	–	–	–	–	–	–	62,237	65,099	69,094
Service charges	86,448	86,448	–	–	–	–	–	–	86,448	90,235	95,073
Investment revenue	28,000	28,000	–	–	–	–	–	–	28,000	28,840	29,705
Transfers recognised - operational	253,163	253,163	–	–	–	–	–	–	253,163	252,337	246,760
Other own revenue	17,254	19,023	–	–	–	(6,719)	–	(6,719)	12,304	16,541	21,866
Total Revenue (excluding capital transfers and contributions)	447,101	448,870	–	–	–	(6,719)	–	(6,719)	442,150	453,053	462,498
Employee costs	152,543	152,543	–	–	–	–	–	–	152,543	153,638	154,713
Remuneration of councillors	16,388	16,388	–	–	–	–	–	–	16,388	16,879	17,217
Depreciation & asset impairment	68,117	68,117	–	–	–	–	–	–	68,117	69,455	70,188
Finance charges	3,300	3,300	–	–	–	–	–	–	3,300	3,452	3,611
Inventory consumed and bulk purchases	62,984	63,500	–	–	–	–	–	–	63,500	64,022	67,049
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	140,286	164,572	–	–	–	(6,719)	–	(6,719)	157,853	141,893	146,812
Total Expenditure	443,616	468,419	–	–	–	(6,719)	–	(6,719)	461,700	449,339	459,589
Surplus/(Deficit)	3,484	(19,550)	–	–	–	–	–	–	(19,550)	3,714	2,909
Transfers and subsidies - capital (monetary allocations)	39,760	45,138	–	–	–	2,284	–	2,284	47,421	40,840	44,178
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	43,244	25,588	–	–	–	2,284	–	2,284	27,872	44,553	47,087
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	43,244	25,588	–	–	–	2,284	–	2,284	27,872	44,553	47,087
Capital expenditure & funds sources											
Capital expenditure	127,600	133,829	–	–	–	1,985	–	1,985	135,814	70,121	53,416
Transfers recognised - capital	34,702	39,334	–	–	–	1,985	–	1,985	41,319	35,513	38,416
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	92,898	94,495	–	–	–	–	–	–	94,495	34,609	15,000
Total sources of capital funds	127,600	133,829	–	–	–	1,985	–	1,985	135,814	70,121	53,416
Financial position											
Total current assets	240,614	267,652	–	–	–	2,188	–	2,188	269,840	272,995	296,258
Total non current assets	692,232	808,949	–	–	–	1,985	–	1,985	810,934	705,634	690,039
Total current liabilities	55,157	84,132	–	–	–	1,890	–	1,890	86,022	46,190	48,306
Total non current liabilities	22,993	25,770	–	–	–	–	–	–	25,770	23,455	23,223
Community wealth/Equity	854,111	966,699	–	–	–	2,284	–	2,284	968,983	905,175	909,056
Cash flows											
Net cash from (used) operating	46,034	37,474	–	–	–	5,182	–	5,182	42,655	44,949	44,938
Net cash from (used) investing	(146,740)	(153,901)	–	–	–	(2,283)	–	(2,283)	(156,184)	(80,640)	(61,428)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	82,718	92,380	–	–	–	2,899	–	2,899	95,279	118,413	139,355
Cash backing/surplus reconciliation											
Cash and investments available	78,954	92,208	–	–	–	2,899	–	2,899	95,107	115,976	136,805
Application of cash and investments	(49,718)	(37,412)	–	–	–	(595)	–	(595)	(38,007)	(52,750)	(55,597)
Balance - surplus (shortfall)	128,671	129,621	–	–	–	3,493	–	3,493	133,114	168,726	192,402
Asset Management											
Asset register summary (WDV)	692,232	808,949	–	–	–	1,985	–	1,985	810,934	705,634	690,039
Depreciation	37,856	37,856	–	–	–	–	–	–	37,856	38,992	39,772
Renewal and Upgrading of Existing Assets	75,573	75,146	–	–	–	1,985	–	1,985	77,132	35,513	38,416
Repairs and Maintenance	27,348	29,196	–	–	–	–	–	–	29,196	28,151	29,446
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	944	14,354	–	–	–	–	–	–	14,354	15,014	15,704
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

- 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
- 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
- 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) - 08-04-2025

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A										
Revenue - Functional												
Governance and administration		340,236	340,968	-	-	-	-	-	-	340,968	344,018	343,192
Executive and council		8,038	8,038	-	-	-	-	-	-	8,038	8,356	8,700
Finance and administration		332,198	332,930	-	-	-	-	-	-	332,930	335,662	334,492
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		5,464	5,764	-	-	-	-	-	-	5,764	5,817	9,866
Community and social services		5,073	5,373	-	-	-	-	-	-	5,373	5,408	5,585
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		391	391	-	-	-	-	-	-	391	409	4,281
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		45,527	51,104	-	-	-	2,284	-	2,284	53,388	45,720	49,360
Planning and development		41,542	47,120	-	-	-	-	-	-	47,120	43,451	46,986
Road transport		3,985	3,985	-	-	-	2,284	-	2,284	6,268	2,269	2,374
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		95,634	96,171	-	-	-	(6,719)	-	(6,719)	89,452	98,337	104,259
Energy sources		80,675	80,743	-	-	-	(6,719)	-	(6,719)	74,024	82,690	87,890
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		14,958	15,428	-	-	-	-	-	-	15,428	15,647	16,369
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	486,861	494,007	-	-	-	(4,436)	-	(4,436)	489,572	493,892	506,676
Expenditure - Functional												
Governance and administration		217,123	237,648	-	-	-	-	-	-	237,648	218,975	209,853
Executive and council		66,001	72,502	-	-	-	-	-	-	72,502	69,140	71,919
Finance and administration		151,121	165,146	-	-	-	-	-	-	165,146	149,836	137,934
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		42,761	46,183	-	-	-	-	-	-	46,183	43,973	46,271
Community and social services		30,811	30,453	-	-	-	-	-	-	30,453	31,707	33,069
Sport and recreation		10,030	13,714	-	-	-	-	-	-	13,714	10,258	11,102
Public safety		1,890	1,747	-	-	-	-	-	-	1,747	1,976	2,067
Housing		30	269	-	-	-	-	-	-	269	31	33
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		83,202	83,136	-	-	-	-	-	-	83,136	84,377	87,081
Planning and development		25,716	24,359	-	-	-	-	-	-	24,359	24,533	25,718
Road transport		53,423	54,653	-	-	-	-	-	-	54,653	55,594	56,917
Environmental protection		4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445
Trading services		99,070	100,776	-	-	-	(6,719)	-	(6,719)	94,057	101,557	115,911
Energy sources		76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		2,802	2,802	-	-	-	-	-	-	2,802	2,886	2,944
Waste management		20,124	21,299	-	-	-	-	-	-	21,299	21,858	31,847
Other		876	676	-	-	-	-	-	-	676	457	473
Total Expenditure - Functional	3	443,031	468,419	-	-	-	(6,719)	-	(6,719)	461,700	449,339	459,589
Surplus/ (Deficit) for the year		43,830	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087

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 Abattoirs, 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 - 08-04-2025

Standard Classification Description	Ref	Budget Year 2024/25										Budget Year +1	Budget Year +2
												2025/26	2026/27
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget	
R thousand	1	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
Municipal governance and administration		340,236	340,968	-	-	-	-	-	-	340,968	344,018	343,192	
Executive and council		8,038	8,038	-	-	-	-	-	-	8,038	8,356	8,700	
Mayor and Council		8,038	8,038					-	-	8,038	8,356	8,700	
Municipal Manager, Town Secretary and Chief		-	-					-	-	-	-		
Finance and administration		332,198	332,930	-	-	-	-	-	-	332,930	335,662	334,492	
Administrative and Corporate Support		-	-							-	-		
Asset Management		-	-							-	-		
Finance		303,807	304,539							304,539	306,413	304,358	
Fleet Management		-	-							-	-		
Human Resources		-	-							-	-		
Information Technology		-	-							-	-		
Legal Services		-	-							-	-		
Marketing, Customer Relations, Publicity and Media		-	-							-	-		
Property Services		-	-							-	-		
Risk Management		-	-							-	-		
Security Services		-	-							-	-		
Supply Chain Management		391	391							391	409	428	
Valuation Service		28,000	28,000					-	-	28,000	28,840	29,705	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Governance Function		-	-					-	-	-	-	-	
Community and public safety		5,464	5,764	-	-	-	-	-	-	5,764	5,817	9,866	
Community and social services		5,073	5,373	-	-	-	-	-	-	5,373	5,408	5,585	
Aged Care		-	-							-	-		
Agricultural		-	-							-	-		
Animal Care and Diseases		-	-							-	-		
Cemeteries, Funeral Parlours and Crematoriums		-	-							-	-		
Child Care Facilities		-	-							-	-		
Community Halls and Facilities		374	674							674	391	409	
Consumer Protection		-	-							-	-		
Cultural Matters		-	-							-	-		
Disaster Management		-	-							-	-		
Education		-	-							-	-		
Indigenous and Customary Law		-	-							-	-		
Industrial Promotion		-	-							-	-		
Language Policy		-	-							-	-		
Libraries and Archives		4,699	4,699							4,699	5,017	5,176	
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		391	391	-	-	-	-	-	-	391	409	4,281	
Civil Defence		-	-							-	-	-	
Cleansing		-	-							-	-	-	
Control of Public Nuisances		-	-							-	-	-	
Fencing and Fences		-	-							-	-	-	
Fire Fighting and Protection		391	391							391	409	4,281	
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	45,527	51,104	-	-	-	2,284	-	2,284	53,388	45,720	49,360
Planning and development	41,542	47,120	-	-	-	-	-	-	47,120	43,451	46,986
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	-	-	-	-	-	-	-	-
Central City Improvement District	52	202	-	-	-	-	-	202	55	57	-
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	-	50	-	-	-	-	-	50	-	-	-
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	389	389	-	-	-	-	-	389	407	426	-
Project Management Unit	41,101	46,479	-	-	-	-	-	46,479	42,989	46,503	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	3,985	3,985	-	-	-	2,284	-	2,284	6,268	2,269	2,374
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	2,170	2,170	-	-	-	-	-	2,170	2,269	2,374	-
Roads	1,815	1,815	-	-	-	2,284	-	2,284	4,099	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	95,634	96,171	-	-	-	(6,719)	-	(6,719)	89,452	98,337	104,259
Energy sources	80,675	80,743	-	-	-	(6,719)	-	(6,719)	74,024	82,690	87,890
Electricity	80,675	80,743	-	-	-	(6,719)	-	(6,719)	74,024	82,690	87,890
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	14,958	15,428	-	-	-	-	-	-	15,428	15,647	16,369
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	14,958	15,428	-	-	-	-	-	-	15,428	15,647	16,369
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2 486,861	494,007	-	-	-	(4,436)	-	(4,436)	489,572	493,892	506,676
Expenditure - Functional	217,123	237,648	-	-	-	-	-	-	237,648	218,975	209,853
Municipal governance and administration	66,001	72,502	-	-	-	-	-	-	72,502	69,140	71,919
Executive and council	41,659	44,679	-	-	-	-	-	-	44,679	43,364	44,925
Mayor and Council	24,342	27,823	-	-	-	-	-	-	27,823	25,776	26,994
Municipal Manager, Town Secretary and Chief	17,255	17,251	-	-	-	-	-	-	17,251	17,668	18,592
Finance and administration	17,313	21,104	-	-	-	-	-	-	21,104	17,618	15,223
Administrative and Corporate Support	70,609	75,463	-	-	-	-	-	-	75,463	64,766	51,916
Asset Management	21,867	24,997	-	-	-	-	-	-	24,997	22,844	23,848
Finance	7,721	7,453	-	-	-	-	-	-	7,453	8,530	8,923
Fleet Management	14,586	17,108	-	-	-	-	-	-	17,108	16,581	17,559
Human Resources	-	-	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-	-	-
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	1,770	1,770	-	-	-	-	-	-	1,770	1,828	1,873
Risk Management	-	-	-	-	-	-	-	-	-	-	-
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-	-	-

Community and public safety	42,761	46,183	-	-	-	-	-	-	46,183	43,973	46,271
Community and social services	30,811	30,453	-	-	-	-	-	-	30,453	31,707	33,069
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	435	435	-	-	-	-	-	-	435	455	476
Cemeteries, Funeral Parlours and Crematoriums	550	350	-	-	-	-	-	-	350	575	602
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	22,423	22,693	-	-	-	-	-	-	22,693	22,945	23,909
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	2,237	1,828	-	-	-	-	-	-	1,828	2,340	2,447
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	5,076	5,072	-	-	-	-	-	-	5,072	5,299	5,537
Literacy Programmes	90	75	-	-	-	-	-	-	75	94	98
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	10,030	13,714	-	-	-	-	-	-	13,714	10,258	11,102
Beaches and Jetties	165	215	-	-	-	-	-	-	215	173	181
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	5,101	8,162	-	-	-	-	-	-	8,162	5,098	5,700
Recreational Facilities	2,644	2,803	-	-	-	-	-	-	2,803	2,766	2,893
Sports Grounds and Stadiums	2,119	2,534	-	-	-	-	-	-	2,534	2,221	2,328
Public safety	1,890	1,747	-	-	-	-	-	-	1,747	1,976	2,067
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	1,890	1,747	-	-	-	-	-	-	1,747	1,976	2,067
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	30	269	-	-	-	-	-	-	269	31	33
Housing	-	219	-	-	-	-	-	-	219	-	-
Informal Settlements	30	50	-	-	-	-	-	-	50	31	33
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	83,202	83,136	-	-	-	-	-	-	83,136	84,377	87,081
Planning and development	25,716	24,359	-	-	-	-	-	-	24,359	24,533	25,718
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	1,100	576	-	-	-	-	-	-	576	732	757
Central City Improvement District	136	136	-	-	-	-	-	-	136	142	149
Development Facilitation	7	7	-	-	-	-	-	-	7	7	8
Economic Development/Planning	7,540	9,289	-	-	-	-	-	-	9,289	5,985	6,285
Regional Planning and Development	444	401	-	-	-	-	-	-	401	464	486
Town Planning, Building Regulations and	11,177	9,785	-	-	-	-	-	-	9,785	11,645	12,222
Enforcement, and City Engineer	5,312	4,165	-	-	-	-	-	-	4,165	5,557	5,812
Project Management Unit	-	-	-	-	-	-	-	-	-	-	-
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	53,423	54,653	-	-	-	-	-	-	54,653	55,594	56,917
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	13,594	13,429	-	-	-	-	-	-	13,429	14,219	13,873
Roads	39,829	41,225	-	-	-	-	-	-	41,225	41,375	43,044
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445
Biodiversity and Landscape	4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	99,070	100,776	-	-	-	(6,719)	-	(6,719)	94,057	101,557	115,911
Energy sources	76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119
Electricity	76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-

	Water Distribution		-	-					-	-	-	-
	Water Storage		-	-					-	-	-	-

Waste water management		2,802	2,802	-	-	-	-	-	-	2,802	2,886	2,944
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		2,802	2,802	-	-	-	-	-	-	2,802	2,886	2,944
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Waste management		20,124	21,299	-	-	-	-	-	-	21,299	21,858	31,847
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		113	50	-	-	-	-	-	-	50	118	124
Solid Waste Removal		20,011	21,249	-	-	-	-	-	-	21,249	21,739	31,724
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		876	676	-	-	-	-	-	-	676	457	473
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		876	676	-	-	-	-	-	-	676	457	473
Total Expenditure - Functional	3	443,031	468,419	-	-	-	(6,719)	-	(6,719)	461,700	449,339	459,589
Surplus/ (Deficit) for the year		43,830	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087

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) - 08-04-2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Executive and council		8,038	8,038	-	-	-	-	-	-	8,038	8,356	8,700
Vote 2 - Finance and administration		332,198	332,930	-	-	-	-	-	-	332,930	335,662	334,492
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		5,464	5,764	-	-	-	-	-	-	5,764	5,817	9,866
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		41,542	47,120	-	-	-	-	-	-	47,120	43,451	46,986
Vote 9 - Road transport		3,985	3,985	-	-	-	2,284	-	2,284	6,268	2,269	2,374
Vote 10 - Energy sources		80,675	80,743	-	-	-	(6,719)	-	(6,719)	74,024	82,690	87,890
Vote 11 - Waste Management		14,958	15,428	-	-	-	-	-	-	15,428	15,647	16,369
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	486,861	494,007	-	-	-	(4,436)	-	(4,436)	489,572	493,892	506,676
Expenditure by Vote	1											
Vote 1 - Executive and council		66,001	72,502	-	-	-	-	-	-	72,502	69,140	71,919
Vote 2 - Finance and administration		151,121	165,146	-	-	-	-	-	-	165,146	149,836	137,934
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		30,811	30,453	-	-	-	-	-	-	30,453	31,707	33,069
Vote 5 - Sport and Recreation		10,030	13,714	-	-	-	-	-	-	13,714	10,258	11,102
Vote 6 - Public safety		1,890	1,747	-	-	-	-	-	-	1,747	1,976	2,067
Vote 7 - Housing		30	269	-	-	-	-	-	-	269	31	33
Vote 8 - Planning and Development		26,592	25,035	-	-	-	-	-	-	25,035	24,989	26,191
Vote 9 - Road transport		56,225	57,456	-	-	-	-	-	-	57,456	58,481	59,862
Vote 10 - Energy sources		76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119
Vote 11 - Waste Management		20,124	21,299	-	-	-	-	-	-	21,299	21,858	31,847
Vote 12 - Environmental Protection		4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	443,031	468,419	-	-	-	(6,719)	-	(6,719)	461,700	449,339	459,589
Surplus/ (Deficit) for the year	2	43,830	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087

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	(586)	-	-	-	-	-	-	-	-	-	-	-

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 08-04-2025

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
Revenue by Vote	1											
Vote 1 - Executive and council		8,038	8,038	-	-	-	-	-	-	8,038	8,356	8,700
1.1 - Mayor and Council		8,038	8,038	-	-	-	-	-	-	8,038	8,356	8,700
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-	-	-	-	-	-	-	-	-	-
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		332,198	332,930	-	-	-	-	-	-	332,930	335,662	334,492
2.1 - Administrative and Corporate Support		-	-	-	-	-	-	-	-	-	-	-
2.2 - Asset Management		-	-	-	-	-	-	-	-	-	-	-
2.3 - Finance		303,807	304,539	-	-	-	-	-	-	304,539	306,413	304,358
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		391	391	-	-	-	-	-	-	391	409	428
2.10 - Valuation Service		28,000	28,000	-	-	-	-	-	-	28,000	28,840	29,705
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-	-	-	-	-	-	-	-	-	-
3.2 - Risk Management		-	-	-	-	-	-	-	-	-	-	-
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		5,464	5,764	-	-	-	-	-	-	5,764	5,817	9,866
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-	-	-	-	-	-	-	-	-	-
4.3 - Community Halls and Facilities		374	674	-	-	-	-	-	-	674	391	409
4.4 - Libraries and Archives		4,699	4,699	-	-	-	-	-	-	4,699	5,017	5,176
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
4.6 - Literacy Programmes		-	-	-	-	-	-	-	-	-	-	-
4.7 - Disaster Management		-	-	-	-	-	-	-	-	-	-	-
4.8 - Animal Care and Diseases		-	-	-	-	-	-	-	-	-	-	-
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-
4.10 - Fire Fighting and Protection		391	391	-	-	-	-	-	-	391	409	4,281
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)		-	-	-	-	-	-	-	-	-	-	-
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
5.3 - Recreational Facilities		-	-	-	-	-	-	-	-	-	-	-
5.4 - Sports Grounds and Stadiums		-	-	-	-	-	-	-	-	-	-	-
5.5 - Beaches and Jetties		-	-	-	-	-	-	-	-	-	-	-
5.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
5.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
5.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
5.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
5.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control		-	-	-	-	-	-	-	-	-	-	-
6.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.3 - Civil Defence		-	-	-	-	-	-	-	-	-	-	-
6.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
6.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-

Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements	-	-	-	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	41,542	47,120	-	-	-	-	-	-	-	47,120	43,451	46,986	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	-	-	-	-	-	-	-	-	-	-	-	-	-
8.2 - Economic Development/Planning	-	50	-	-	-	-	-	-	-	50	-	-	-
8.3 - Project Management Unit	41,101	46,479	-	-	-	-	-	-	-	46,479	42,989	46,503	-
8.4 - Town Planning, Building Regulations and Enforcement	389	389	-	-	-	-	-	-	-	389	407	426	-
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	52	202	-	-	-	-	-	-	-	202	55	57	-
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	3,985	3,985	-	-	-	2,284	-	-	2,284	6,268	2,269	2,374	-
9.1 - Roads	1,815	1,815	-	-	-	2,284	-	-	2,284	4,099	-	-	-
9.2 - Road and Traffic Regulation	2,170	2,170	-	-	-	-	-	-	-	2,170	2,269	2,374	-
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	80,675	80,743	-	-	-	(6,719)	-	-	(6,719)	74,024	82,690	87,890	-
10.1 - Electricity	80,675	80,743	-	-	-	(6,719)	-	-	(6,719)	74,024	82,690	87,890	-
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	14,958	15,428	-	-	-	-	-	-	-	15,428	15,647	16,369	-
11.1 - Solid Waste Removal	14,958	15,428	-	-	-	-	-	-	-	15,428	15,647	16,369	-
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	-	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-	-

Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	486,861	494,007	-	-	-	(4,436)	-	(4,436)	489,572	493,892	506,676	
Expenditure by Vote	1												
Vote 1 - Executive and council		66,001	72,502	-	-	-	-	-	-	72,502	69,140	71,919	
1.1 - Mayor and Council		41,659	44,679	-	-	-	-	-	-	44,679	43,364	44,925	
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		24,342	27,823	-	-	-	-	-	-	27,823	25,776	26,994	
1.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
1.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
Vote 2 - Finance and administration		151,121	165,146	-	-	-	-	-	-	165,146	149,836	137,934	
2.1 - Administrative and Corporate Support		17,255	17,251	-	-	-	-	-	-	17,251	17,668	18,592	
2.2 - Asset Management		17,313	21,104	-	-	-	-	-	-	21,104	17,618	15,223	
2.3 - Finance		70,609	75,463	-	-	-	-	-	-	75,463	64,766	51,916	
2.4 - Fleet Management		21,867	24,997	-	-	-	-	-	-	24,997	22,844	23,848	
2.5 - Human Resources		7,721	7,453	-	-	-	-	-	-	7,453	8,530	8,923	
2.6 - Information Technology		14,586	17,108	-	-	-	-	-	-	17,108	16,581	17,559	
2.7 - Property Services		1,770	1,770	-	-	-	-	-	-	1,770	1,828	1,873	
2.8 - Security Services		-	-	-	-	-	-	-	-	-	-	-	
2.9 - Supply Chain Management		-	-	-	-	-	-	-	-	-	-	-	
2.10 - Valuation Service		-	-	-	-	-	-	-	-	-	-	-	
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	
3.1 - Governance Function		-	-	-	-	-	-	-	-	-	-	-	
3.2 - Risk Management		-	-	-	-	-	-	-	-	-	-	-	
3.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
3.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and social services		30,811	30,453	-	-	-	-	-	-	30,453	31,707	33,069	
4.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
4.2 - Cemeteries, Funeral Parlours and Crematoriums		550	350	-	-	-	-	-	-	350	575	602	
4.3 - Community Halls and Facilities		22,423	22,693	-	-	-	-	-	-	22,693	22,945	23,909	
4.4 - Libraries and Archives		5,076	5,072	-	-	-	-	-	-	5,072	5,299	5,537	
4.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
4.6 - Literacy Programmes		90	75	-	-	-	-	-	-	75	94	98	
4.7 - Disaster Management		2,237	1,828	-	-	-	-	-	-	1,828	2,340	2,447	
4.8 - Animal Care and Diseases		435	435	-	-	-	-	-	-	435	455	476	
4.9 - Child Care Facilities		-	-	-	-	-	-	-	-	-	-	-	
4.10 - Fire Fighting and Protection		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Sport and Recreation		10,030	13,714	-	-	-	-	-	-	13,714	10,258	11,102	
5.1 - Community Parks (including Nurseries)		5,101	8,162	-	-	-	-	-	-	8,162	5,098	5,700	
5.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	
5.3 - Recreational Facilities		2,644	2,803	-	-	-	-	-	-	2,803	2,766	2,893	
5.4 - Sports Grounds and Stadiums		2,119	2,534	-	-	-	-	-	-	2,534	2,221	2,328	
5.5 - Beaches and Jetties		165	215	-	-	-	-	-	-	215	173	181	
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	1,890	1,747	-	-	-	-	-	-	-	1,747	1,976	2,067
6.1 - Police Forces, Traffic and Street Parking Control	1,890	1,747	-	-	-	-	-	-	-	1,747	1,976	2,067
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	30	269	-	-	-	-	-	-	-	269	31	33
7.1 - Housing	-	219	-	-	-	-	-	-	-	219	-	-
7.2 - Informal Settlements	30	50	-	-	-	-	-	-	-	50	31	33
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	26,592	25,035	-	-	-	-	-	-	-	25,035	24,989	26,191
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	1,100	576	-	-	-	-	-	-	-	576	732	757
8.2 - Economic Development/Planning	7,540	9,289	-	-	-	-	-	-	-	9,289	5,985	6,285
8.3 - Project Management Unit	5,312	4,165	-	-	-	-	-	-	-	4,165	5,557	5,812
8.4 - Town Planning, Building Regulations and Enforcement	11,177	9,785	-	-	-	-	-	-	-	9,785	11,645	12,222
8.5 - Regional Planning and Development	444	401	-	-	-	-	-	-	-	401	464	486
8.6 - Development Facilitation	7	7	-	-	-	-	-	-	-	7	7	8
8.7 - Central City Improvement District	136	136	-	-	-	-	-	-	-	136	142	149
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	876	676	-	-	-	-	-	-	-	676	457	473
8.10 - Billboards	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	56,225	57,456	-	-	-	-	-	-	-	57,456	58,481	59,862
9.1 - Roads	39,829	41,225	-	-	-	-	-	-	-	41,225	41,375	43,044
9.2 - Road and Traffic Regulation	13,594	13,429	-	-	-	-	-	-	-	13,429	14,219	13,873
9.3 - Storm Water Management	2,802	2,802	-	-	-	-	-	-	-	2,802	2,886	2,944
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	76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119	
10.1 - Electricity	76,143	76,674	-	-	-	(6,719)	-	(6,719)	69,955	76,813	81,119	
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	20,124	21,299	-	-	-	-	-	-	21,299	21,858	31,847	
11.1 - Solid Waste Removal	20,011	21,249	-	-	-	-	-	-	21,249	21,739	31,724	
11.2 - Solid Waste Disposal (Landfill Sites)	113	50	-	-	-	-	-	-	50	118	124	
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	4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445	
12.1 - Biodiversity and Landscape	4,063	4,124	-	-	-	-	-	-	4,124	4,250	4,445	
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-

Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	443,031	468,419	-	-	-	(6,719)	-	(6,719)	461,700	449,339	459,589
Surplus/ (Deficit) for the year	2	43,830	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087

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) - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	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	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	72,341	72,341	-	-	-	-	-	-	72,341	75,479	79,636
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	14,106	14,106	-	-	-	-	-	-	14,106	14,756	15,436
Sale of Goods and Rendering of Services		9,474	9,474				(6,719)	-	(6,719)	2,755	8,405	13,354
Agency services		-	-					-	-	-	-	-
Interest		-	-					-	-	-	-	-
Interest earned from Receivables		963	1,500					-	-	1,500	1,007	1,053
Interest earned from Current and Non Current Assets		28,000	28,000					-	-	28,000	28,840	29,705
Dividends		-	-					-	-	-	-	-
Rent on Land		-	-					-	-	-	-	-
Rental from Fixed Assets		374	724					-	-	724	391	409
Licence and permits		-	-					-	-	-	-	-
Operational Revenue		1,200	1,750					-	-	1,750	1,254	1,313
Non-Exchange Revenue												
Property rates	2	62,237	62,237	-	-	-	-	-	-	62,237	65,099	69,094
Surcharges and Taxes		-	-					-	-	-	-	-
Fines, penalties and forfeits		1,310	1,310					-	-	1,310	1,371	1,434
Licences or permits		957	957					-	-	957	1,001	1,047
Transfer and subsidies - Operational		253,163	253,163					-	-	253,163	252,337	246,760
Interest		2,976	3,308					-	-	3,308	3,113	3,256
Fuel Levy		-	-					-	-	-	-	-
Operational Revenue		-	-					-	-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-	-
Other Gains		-	-					-	-	-	-	-
Discontinued Operations		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		447,101	448,870	-	-	-	(6,719)	-	(6,719)	442,150	453,053	462,498
Expenditure By Type												
Employee related costs		152,543	152,543	-	-	-	-	-	-	152,543	153,638	154,713
Remuneration of councillors		16,388	16,388					-	-	16,388	16,879	17,217
Bulk purchases - electricity		57,866	57,866	-	-	-	-	-	-	57,866	59,164	61,931
Inventory consumed		5,118	5,634	-	-	-	-	-	-	5,634	4,858	5,118
Debt impairment		30,261	30,261					-	-	30,261	30,463	30,416
Depreciation and amortisation		37,856	37,856					-	-	37,856	38,992	39,772
Interest		3,300	3,300					-	-	3,300	3,452	3,611
Contracted services		79,270	90,976	-	-	-	(6,719)	-	(6,719)	84,257	77,357	79,136
Transfers and subsidies		-	-					-	-	-	-	-
Irrecoverable debts written off		6,261	6,261					-	-	6,261	6,323	6,387
Operational costs		54,755	66,735					-	-	66,735	58,212	61,289
Losses on disposal of Assets		-	600					-	-	600	-	-
Other Losses		-	-					-	-	-	-	-
Total Expenditure		443,616	468,419	-	-	-	(6,719)	-	(6,719)	461,700	449,339	459,589
Surplus/(Deficit)		3,484	(19,550)	-	-	-	-	-	-	(19,550)	3,714	2,909
Transfers and subsidies - capital (monetary allocations)		39,760	45,138				2,284	-	2,284	47,421	40,840	44,178
Transfers and subsidies - capital (in-kind - all)		-	-					-	-	-	-	-
Surplus/(Deficit) before taxation		43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087
Income Tax		-	-					-	-	-	-	-
Surplus/(Deficit) after taxation		43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087
Share of Surplus/Deficit attributable to Joint Venture		-	-					-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-					-	-	-	-	-
Surplus/(Deficit) attributable to municipality		43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087
Share of Surplus/Deficit attributable to Associate		-	-					-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-					-	-	-	-	-
Surplus/ (Deficit) for the year	1	43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087

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/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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands												
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		5,870	11,431	-	-	-	-	-	-	11,431	20,000	15,000
Vote 2 - Finance and administration		8,557	13,616	-	-	-	-	-	-	13,616	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		4,457	4,107	-	-	-	-	-	-	4,107	-	-
Vote 5 - Sport and Recreation		10,127	13,426	-	-	-	-	-	-	13,426	-	-
Vote 6 - Public safety		939	852	-	-	-	-	-	-	852	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		12,191	11,215	-	-	-	-	-	-	11,215	10,870	-
Vote 9 - Road transport		79,535	74,871	-	-	-	1,985	-	1,985	76,856	39,252	38,416
Vote 10 - Energy sources		3,752	2,178	-	-	-	-	-	-	2,178	-	-
Vote 11 - Waste Management		2,174	2,134	-	-	-	-	-	-	2,134	-	-
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		127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416
Total Capital Expenditure - Vote		127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416
Capital Expenditure - Functional												
Governance and administration		14,426	25,047	-	-	-	-	-	-	25,047	20,000	15,000
Executive and council		5,870	11,431	-	-	-	-	-	-	11,431	20,000	15,000
Finance and administration		8,557	13,616	-	-	-	-	-	-	13,616	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		15,522	18,385	-	-	-	-	-	-	18,385	-	-
Community and social services		4,457	4,107	-	-	-	-	-	-	4,107	-	-
Sport and recreation		10,127	13,426	-	-	-	-	-	-	13,426	-	-
Public safety		939	852	-	-	-	-	-	-	852	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		91,726	86,085	-	-	-	1,985	-	1,985	88,071	50,121	38,416
Planning and development		12,191	11,215	-	-	-	-	-	-	11,215	10,870	-
Road transport		79,535	74,871	-	-	-	1,985	-	1,985	76,856	39,252	38,416
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		5,926	4,312	-	-	-	-	-	-	4,312	-	-
Energy sources		3,752	2,178	-	-	-	-	-	-	2,178	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2,174	2,134	-	-	-	-	-	-	2,134	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416
Funded by:												
National Government		33,963	38,629	-	-	-	1,985	-	1,985	40,614	35,513	38,416
Provincial Government		739	705	-	-	-	-	-	-	705	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	34,702	39,334	-	-	-	1,985	-	1,985	41,319	35,513	38,416
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		92,898	94,495	-	-	-	-	-	-	94,495	34,609	15,000
Total Capital Funding		127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416

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
- 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 08-04-2025

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council												
1.2 - Municipal Manager, Town Secretary and Chief Executive												
1.3 - [Name of sub-vote]												
1.4 - [Name of sub-vote]												
1.5 - [Name of sub-vote]												
1.6 - [Name of sub-vote]												
1.7 - [Name of sub-vote]												
1.8 - [Name of sub-vote]												
1.9 - [Name of sub-vote]												
1.10 - [Name of sub-vote]												
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support												
2.2 - Asset Management												
2.3 - Finance												
2.4 - Fleet Management												
2.5 - Human Resources												
2.6 - Information Technology												
2.7 - Property Services												
2.8 - Security Services												
2.9 - Supply Chain Management												
2.10 - Valuation Service												
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function												
3.2 - Risk Management												
3.3 - [Name of sub-vote]												
3.4 - [Name of sub-vote]												
3.5 - [Name of sub-vote]												
3.6 - [Name of sub-vote]												
3.7 - [Name of sub-vote]												
3.8 - [Name of sub-vote]												
3.9 - [Name of sub-vote]												
3.10 - [Name of sub-vote]												
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]												
4.2 - Cemeteries, Funeral Parlours and Crematoriums												
4.3 - Community Halls and Facilities												
4.4 - Libraries and Archives												
4.5 - [Name of sub-vote]												
4.6 - Literacy Programmes												
4.7 - Disaster Management												
4.8 - Animal Care and Diseases												
4.9 - Child Care Facilities												
4.10 - Fire Fighting and Protection												
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)												
5.2 - [Name of sub-vote]												
5.3 - Recreational Facilities												
5.4 - Sports Grounds and Stadiums												
5.5 - Beaches and Jetties												
5.6 - [Name of sub-vote]												
5.7 - [Name of sub-vote]												
5.8 - [Name of sub-vote]												
5.9 - [Name of sub-vote]												
5.10 - [Name of sub-vote]												
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control												
6.2 - [Name of sub-vote]												
6.3 - Civil Defence												
6.4 - [Name of sub-vote]												
6.5 - [Name of sub-vote]												
6.6 - [Name of sub-vote]												
6.7 - [Name of sub-vote]												
6.8 - [Name of sub-vote]												
6.9 - [Name of sub-vote]												
6.10 - [Name of sub-vote]												

Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing											
7.2 - Informal Settlements											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)											
8.2 - Economic Development/Planning											
8.3 - Project Management Unit											
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer											
8.5 - Regional Planning and Development											
8.6 - Development Facilitation											
8.7 - Central City Improvement District											
8.8 - [Name of sub-vote]											
8.9 - Tourism											
8.10 - Billboards											
Vote 9 - Road transport	-	-	-	-	-	-	-	-	-	-	-
9.1 - Roads											
9.2 - Road and Traffic Regulation											
9.3 - Storm Water Management											
9.4 - [Name of sub-vote]											
9.5 - [Name of sub-vote]											
9.6 - [Name of sub-vote]											
9.7 - [Name of sub-vote]											
9.8 - [Name of sub-vote]											
9.9 - [Name of sub-vote]											
9.10 - [Name of sub-vote]											
Vote 10 - Energy sources	-	-	-	-	-	-	-	-	-	-	-
10.1 - Electricity											
10.2 - Street Lighting and Signal Systems											
10.3 - [Name of sub-vote]											
10.4 - [Name of sub-vote]											
10.5 - [Name of sub-vote]											
10.6 - [Name of sub-vote]											
10.7 - [Name of sub-vote]											
10.8 - [Name of sub-vote]											
10.9 - [Name of sub-vote]											
10.10 - [Name of sub-vote]											
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
11.1 - Solid Waste Removal											
11.2 - Solid Waste Disposal (Landfill Sites)											
11.3 - Street Cleaning											
11.4 - [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											
12.2 - [Name of sub-vote]											
12.3 - [Name of sub-vote]											
12.4 - [Name of sub-vote]											
12.5 - [Name of sub-vote]											
12.6 - [Name of sub-vote]											
12.7 - [Name of sub-vote]											
12.8 - [Name of sub-vote]											
12.9 - [Name of sub-vote]											
12.10 - [Name of sub-vote]											
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]											
13.2 - [Name of sub-vote]											
13.3 - [Name of sub-vote]											
13.4 - [Name of sub-vote]											
13.5 - [Name of sub-vote]											
13.6 - [Name of sub-vote]											
13.7 - [Name of sub-vote]											
13.8 - [Name of sub-vote]											
13.9 - [Name of sub-vote]											
13.10 - [Name of sub-vote]											

Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]												
14.2 - [Name of sub-vote]												
14.3 - [Name of sub-vote]												
14.4 - [Name of sub-vote]												
14.5 - [Name of sub-vote]												
14.6 - [Name of sub-vote]												
14.7 - [Name of sub-vote]												
14.8 - [Name of sub-vote]												
14.9 - [Name of sub-vote]												
14.10 - [Name of sub-vote]												
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]												
15.2 - [Name of sub-vote]												
15.3 - [Name of sub-vote]												
15.4 - [Name of sub-vote]												
15.5 - [Name of sub-vote]												
15.6 - [Name of sub-vote]												
15.7 - [Name of sub-vote]												
15.8 - [Name of sub-vote]												
15.9 - [Name of sub-vote]												
15.10 - [Name of sub-vote]												
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2											
Single-year expenditure appropriation												
Vote 1 - Executive and council		5,870	11,431	-	-	-	-	-	-	11,431	20,000	15,000
1.1 - Mayor and Council		1,522	2,736							2,736	-	-
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		4,348	8,696							8,696	20,000	15,000
1.3 - [Name of sub-vote]		-	-							-	-	-
1.4 - [Name of sub-vote]		-	-							-	-	-
1.5 - [Name of sub-vote]		-	-							-	-	-
1.6 - [Name of sub-vote]		-	-							-	-	-
1.7 - [Name of sub-vote]		-	-							-	-	-
1.8 - [Name of sub-vote]		-	-							-	-	-
1.9 - [Name of sub-vote]		-	-							-	-	-
1.10 - [Name of sub-vote]		-	-							-	-	-
Vote 2 - Finance and administration		8,557	13,616	-	-	-	-	-	-	13,616	-	-
2.1 - Administrative and Corporate Support		522	609							609	-	-
2.2 - Asset Management		-	-							-	-	-
2.3 - Finance		1,913	2,390							2,390	-	-
2.4 - Fleet Management		4,913	8,826							8,826	-	-
2.5 - Human Resources		-	-							-	-	-
2.6 - Information Technology		1,087	1,722							1,722	-	-
2.7 - Property Services		-	-							-	-	-
2.8 - Security Services		-	-							-	-	-
2.9 - Supply Chain Management		122	70							70	-	-
2.10 - Valuation Service		-	-							-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-							-	-	-
3.2 - Risk Management		-	-							-	-	-
3.3 - [Name of sub-vote]		-	-							-	-	-
3.4 - [Name of sub-vote]		-	-							-	-	-
3.5 - [Name of sub-vote]		-	-							-	-	-
3.6 - [Name of sub-vote]		-	-							-	-	-
3.7 - [Name of sub-vote]		-	-							-	-	-
3.8 - [Name of sub-vote]		-	-							-	-	-
3.9 - [Name of sub-vote]		-	-							-	-	-
3.10 - [Name of sub-vote]		-	-							-	-	-
Vote 4 - Community and social services		4,457	4,107	-	-	-	-	-	-	4,107	-	-
4.1 - [Name of sub-vote]		-	-							-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-							-	-	-
4.3 - Community Halls and Facilities		3,287	3,018							3,018	-	-
4.4 - Libraries and Archives		1,157	1,089							1,089	-	-
4.5 - [Name of sub-vote]		-	-							-	-	-
4.6 - Literacy Programmes		-	-							-	-	-
4.7 - Disaster Management		13	-							13	-	-
4.8 - Animal Care and Diseases		-	-							-	-	-
4.9 - Child Care Facilities		-	-							-	-	-
4.10 - Fire Fighting and Protection		-	-							-	-	-
Vote 5 - Sport and Recreation		10,127	13,426	-	-	-	-	-	-	13,426	-	-
5.1 - Community Parks (including Nurseries)		826	532							532	-	-
5.2 - [Name of sub-vote]		-	-							-	-	-
5.3 - Recreational Facilities		-	-							-	-	-
5.4 - Sports Grounds and Stadiums		8,927	12,641							12,641	-	-
5.5 - Beaches and Jetties		374	252							252	-	-
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	939	852	-	-	-	-	-	-	852	-	-
6.1 - Police Forces, Traffic and Street Parking Control	504	417							417	-	-
6.2 - [Name of sub-vote]	-	-							-	-	-
6.3 - Civil Defence	435	435							435	-	-
6.4 - [Name of sub-vote]	-	-							-	-	-
6.5 - [Name of sub-vote]	-	-							-	-	-
6.6 - [Name of sub-vote]	-	-							-	-	-
6.7 - [Name of sub-vote]	-	-							-	-	-
6.8 - [Name of sub-vote]	-	-							-	-	-
6.9 - [Name of sub-vote]	-	-							-	-	-
6.10 - [Name of sub-vote]	-	-							-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-							-	-	-
7.2 - Informal Settlements	-	-							-	-	-
7.3 - [Name of sub-vote]	-	-							-	-	-
7.4 - [Name of sub-vote]	-	-							-	-	-
7.5 - [Name of sub-vote]	-	-							-	-	-
7.6 - [Name of sub-vote]	-	-							-	-	-
7.7 - [Name of sub-vote]	-	-							-	-	-
7.8 - [Name of sub-vote]	-	-							-	-	-
7.9 - [Name of sub-vote]	-	-							-	-	-
7.10 - [Name of sub-vote]	-	-							-	-	-
Vote 8 - Planning and Development	12,191	11,215	-	-	-	-	-	-	11,215	10,870	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	2,609	870							870	-	-
8.2 - Economic Development/Planning	3,217	5,354							5,354	2,609	-
8.3 - Project Management Unit	6,104	4,730							4,730	8,261	-
8.4 - Town Planning, Building Regulations and Enforcement	-	-							-	-	-
8.5 - Regional Planning and Development	-	-							-	-	-
8.6 - Development Facilitation	-	-							-	-	-
8.7 - Central City Improvement District	-	-							-	-	-
8.8 - [Name of sub-vote]	-	-							-	-	-
8.9 - Tourism	-	-							-	-	-
8.10 - Billboards	261	261							261	-	-
Vote 9 - Road transport	79,535	74,871	-	-	-	1,985	-	1,985	76,856	39,252	38,416
9.1 - Roads	79,535	74,871				1,985		1,985	76,856	39,252	38,416
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	3,752	2,178	-	-	-	-	-	-	2,178	-	-
10.1 - Electricity	2,887	1,487							1,487	-	-
10.2 - Street Lighting and Signal Systems	865	691							691	-	-
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	2,174	2,134	-	-	-	-	-	-	2,134	-	-
11.1 - Solid Waste Removal	2,174	2,134							2,134	-	-
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	-	-							-	-	-
12.2 - [Name of sub-vote]	-	-							-	-	-
12.3 - [Name of sub-vote]	-	-							-	-	-
12.4 - [Name of sub-vote]	-	-							-	-	-
12.5 - [Name of sub-vote]	-	-							-	-	-
12.6 - [Name of sub-vote]	-	-							-	-	-
12.7 - [Name of sub-vote]	-	-							-	-	-
12.8 - [Name of sub-vote]	-	-							-	-	-
12.9 - [Name of sub-vote]	-	-							-	-	-
12.10 - [Name of sub-vote]	-	-							-	-	-

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416	
Total Capital Expenditure	127,600	133,829	-	-	-	1,985	-	1,985	135,814	70,121	53,416	

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 - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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												
ASSETS												
Current assets												
Cash and cash equivalents		78,954	92,208				2,899	–	2,899	95,107	115,976	136,805
Trade and other receivables from exchange transactions	1	33,169	32,945	–	–	–	–	–	–	32,945	33,260	24,875
Receivables from non-exchange transactions	1	36,042	58,081	–	–	–	–	–	–	58,081	37,031	49,707
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		38,984	41,490	–	–	–	–	–	–	41,490	41,359	41,035
VAT		53,465	42,927				(710)	–	(710)	42,217	45,369	43,836
Other current assets		–	–					–	–	–	–	–
Total current assets		240,614	267,652	–	–	–	2,188	–	2,188	269,840	272,995	296,258
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		60,544	41,913					–	–	41,913	60,544	60,544
Property, plant and equipment	3	631,390	765,028	–	–	–	1,985	–	1,985	767,014	644,838	629,258
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		298	2,008					–	–	2,008	253	237
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		692,232	808,949	–	–	–	1,985	–	1,985	810,934	705,634	690,039
TOTAL ASSETS		932,846	1,076,601	–	–	–	4,174	–	4,174	1,080,774	978,630	986,297
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		216	162					–	–	162	223	227
Trade and other payables from exchange transactions		23,220	48,056	–	–	–	–	–	–	48,056	24,739	25,119
Trade and other payables from non-exchange transactions		8,284	5,436	–	–	–	2,898	–	2,898	8,334	–	–
Provisions		8,677	8,908					–	–	8,908	6,044	6,289
VAT		14,759	21,570				(1,008)	–	(1,008)	20,562	15,184	16,670
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		55,157	84,132	–	–	–	1,890	–	1,890	86,022	46,190	48,306
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		22,993	25,770					–	–	25,770	23,455	23,223
Total non current liabilities		22,993	25,770	–	–	–	–	–	–	25,770	23,455	23,223
TOTAL LIABILITIES		78,150	109,901	–	–	–	1,890	–	1,890	111,792	69,645	71,529
NET ASSETS	2	854,696	966,699	–	–	–	2,284	–	2,284	968,983	908,984	914,768
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		852,024	964,566	–	–	–	2,284	–	2,284	966,849	902,927	906,743
Funds and Reserves		2,086	2,133	–	–	–	–	–	–	2,133	2,249	2,313
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		854,111	966,699	–	–	–	2,284	–	2,284	968,983	905,175	909,056

References

- Detail to be provided in Table SA3
- Net assets must balance with Total Community Wealth/Equity
- 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 $H = (A \text{ or } A1/2 \text{ etc}) + G$

KZN291 Mandeni - Table B7 Adjustments Budget Cash Flows - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		31,118	31,118					-	-	31,118	32,550	34,047
Service charges		75,777	75,777					-	-	75,777	79,083	83,373
Other revenue		4,674	24,811					-	-	24,811	4,889	9,555
Transfers and Subsidies - Operational	1	262,390	262,390				(7,727)	-	(7,727)	254,663	260,257	255,861
Transfers and Subsidies - Capital	1	39,760	45,138				5,182	-	5,182	50,319	40,840	44,178
Interest		28,000	28,000					-	-	28,000	28,840	29,705
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(392,386)	(426,461)				7,727	-	7,727	(418,734)	(398,059)	(408,170)
Finance charges		(3,300)	(3,300)					-	-	(3,300)	(3,452)	(3,611)
Transfers and Subsidies	1	-	-					-	-	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		46,034	37,474	-	-	-	5,182	-	5,182	42,655	44,949	44,938
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		(146,740)	(153,901)				(2,283)	-	(2,283)	(156,184)	(80,640)	(61,428)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(146,740)	(153,901)	-	-	-	(2,283)	-	(2,283)	(156,184)	(80,640)	(61,428)
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		(100,705)	(116,428)	-	-	-	2,899	-	2,899	(113,529)	(35,691)	(16,490)
Cash/cash equivalents at the year begin:	2	183,424	208,808					-	-	208,808	154,104	155,845
Cash/cash equivalents at the year end:	2	82,718	92,380				2,899	-	2,899	95,279	118,413	139,355

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities

2. Cash equivalents includes investments with maturities of 3 months or less

3. 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

KZN291 Mandeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	82,718	92,380	–	–	–	2,899	–	2,899	95,279	118,413	139,355
Other current investments > 90 days		(3,765)	(172)	–	–	–	–	–	–	(172)	(2,438)	(2,550)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		78,954	92,208	–	–	–	2,899	–	2,899	95,107	115,976	136,805
Applications of cash and investments												
Unspent conditional transfers	2	8,284	5,436	–	–	–	2,898	–	2,898	8,334	–	–
Unspent borrowing									–	–		
Statutory requirements		(45,071)	(28,021)				(298)	–	(298)	(28,319)	(36,843)	(36,843)
Other working capital requirements		(23,693)	(25,868)				(3,195)	–	(3,195)	(29,063)	(24,199)	(27,111)
Other provisions		8,677	8,908					–	–	8,908	6,044	6,044
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		2,086	2,133					–	–	2,133	2,249	2,313
Total Application of cash and investments:		(49,718)	(37,412)	–	–	–	(595)	–	(595)	(38,007)	(52,750)	(55,597)
Surplus(shortfall)		128,671	129,621	–	–	–	3,493	–	3,493	133,114	168,726	192,402

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 $H = (A \text{ or } A1) + G$

Other working capital requirements

Debtors	46,913	73,925	77,120	48,938	52,230
Creditors due	23,220	48,056	48,056	24,739	25,119
Total	23,693	25,868	29,063	24,199	27,111

Debtors collection assumptions:

Balance outstanding - debtors	69,211	91,026	91,026	70,292	74,582
Estimate of debtors collection rate	68%	81%	85%	70%	70%

KZN291 Mandeni - Table B9 Asset Management - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	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	52,027	58,683	-	-	-	-	-	-	58,683	34,609	15,000
Roads Infrastructure		9,739	5,633	-	-	-	-	-	-	5,633	3,739	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,713	1,055	-	-	-	-	-	-	1,055	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		70	36	-	-	-	-	-	-	36	-	-
Solid Waste Infrastructure		1,739	1,560	-	-	-	-	-	-	1,560	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		217	96	-	-	-	-	-	-	96	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14,478	8,379	-	-	-	-	-	-	8,379	3,739	-
Community Facilities		6,870	9,974	-	-	-	-	-	-	9,974	10,870	-
Sport and Recreation Facilities		8,927	12,641	-	-	-	-	-	-	12,641	-	-
Community Assets		15,796	22,615	-	-	-	-	-	-	22,615	10,870	-
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5,652	10,082	-	-	-	-	-	-	10,082	20,000	15,000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	5,652	10,082	-	-	-	-	-	-	10,082	20,000	15,000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		957	992	-	-	-	-	-	-	992	-	-
Furniture and Office Equipment		1,739	1,687	-	-	-	-	-	-	1,687	-	-
Machinery and Equipment		3,039	3,116	-	-	-	-	-	-	3,116	-	-
Transport Assets		10,365	11,812	-	-	-	-	-	-	11,812	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	29,348	28,034	-	-	-	1,985	-	1,985	30,019	-	-
Roads Infrastructure		26,304	26,730	-	-	-	1,985	-	1,985	28,715	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		435	435	-	-	-	-	-	-	435	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		26,739	27,165	-	-	-	1,985	-	1,985	29,150	-	-
Community Facilities		2,609	870	-	-	-	-	-	-	870	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		2,609	870	-	-	-	-	-	-	870	-	-
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 <i>Roads Infrastructure</i> <i>Storm water Infrastructure</i> <i>Electrical Infrastructure</i> <i>Water Supply Infrastructure</i> <i>Sanitation Infrastructure</i> <i>Solid Waste Infrastructure</i> <i>Rail Infrastructure</i> <i>Coastal Infrastructure</i> <i>Information and Communication Infrastructure</i> Infrastructure Community Facilities Sport and Recreation Facilities Community Assets Heritage Assets Revenue Generating Non-revenue Generating Investment properties Operational Buildings Housing Other Assets Biological or Cultivated Assets Servitudes Licences and Rights Intangible Assets Computer Equipment Furniture and Office Equipment Machinery and Equipment Transport Assets Land Zoo's, Marine and Non-biological Animals Mature Immature Living Resources	2a	46,225	47,112	-	-	-	-	-	-	47,286	35,513	38,416
		38,882	38,334	-	-	-	-	-	-	38,334	35,513	38,416
		-	-	-	-	-	-	-	-	-	-	-
		430	430	-	-	-	-	-	-	430	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		39,312	38,764	-	-	-	-	-	-	38,764	35,513	38,416
		174	-	-	-	-	-	-	-	174	-	-
		-	-	-	-	-	-	-	-	-	-	-
		174	-	-	-	-	-	-	-	174	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		6,087	7,130	-	-	-	-	-	-	7,130	-	-
		-	-	-	-	-	-	-	-	-	-	-
		6,087	7,130	-	-	-	-	-	-	7,130	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-
		652	1,217	-	-	-	-	-	-	1,217	-	-
		-	-	-	-	-	-	-	-	-	-	-
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ASSET REGISTER SUMMARY - PPE (WDV)	5	692,232	808,949	-	-	-	1,985	-	1,985	810,934	705,634	690,039
<i>Roads Infrastructure</i>		346,021	365,917				1,985	-	1,985	367,903	341,174	350,404
<i>Storm water Infrastructure</i>		2,809	43,635				-	-	-	43,635	3,121	3,213
<i>Electrical Infrastructure</i>		4,918	14,629				-	-	-	14,629	1,918	1,910
<i>Water Supply Infrastructure</i>		-	-				-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		70	36				-	-	-	36	-	-
<i>Solid Waste Infrastructure</i>		2,174	2,134				-	-	-	2,134	-	-
<i>Rail Infrastructure</i>		-	-				-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-				-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-				-	-	-	-	-	-
Infrastructure		355,991	426,352	-	-	-	1,985	-	1,985	428,337	346,212	355,526
Community Assets		114,704	112,590				-	-	-	112,590	130,550	106,303
Heritage Assets		-	-				-	-	-	-	-	-
Investment properties		60,544	41,913				-	-	-	41,913	60,544	60,544
Other Assets		52,394	83,886				-	-	-	83,886	58,093	58,105
Biological or Cultivated Assets		-	-				-	-	-	-	-	-
Intangible Assets		298	2,008				-	-	-	2,008	253	237
Computer Equipment		12,770	5,216				-	-	-	5,216	12,977	13,081
Furniture and Office Equipment		14,412	4,929				-	-	-	4,929	14,806	14,637
Machinery and Equipment		8,907	26,516				-	-	-	26,516	9,286	9,315
Transport Assets		38,230	53,540				-	-	-	53,540	38,930	38,307
Land		33,983	51,998				-	-	-	51,998	33,983	33,983
Zoo's, Marine and Non-biological Animals		-	-				-	-	-	-	-	-
Living Resources		-	-				-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	692,232	808,949	-	-	-	1,985	-	1,985	810,934	705,634	690,039
EXPENDITURE OTHER ITEMS												
<u>Depreciation & asset impairment</u>		37,856	37,856	-	-	-	-	-	-	37,856	38,992	39,772
<u>Repairs and Maintenance by asset class</u>	3	27,348	29,196	-	-	-	-	-	-	29,196	28,151	29,446
<i>Roads Infrastructure</i>		8,548	8,548	-	-	-	-	-	-	8,548	8,941	9,352
<i>Storm water Infrastructure</i>		2,870	2,870	-	-	-	-	-	-	2,870	3,002	3,140
<i>Electrical Infrastructure</i>		3,000	2,565	-	-	-	-	-	-	2,565	3,138	3,282
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		3,391	4,696	-	-	-	-	-	-	4,696	3,547	3,710
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		696	696	-	-	-	-	-	-	696	728	761
Infrastructure		18,504	19,374	-	-	-	-	-	-	19,374	19,356	20,246
Community Facilities		174	43	-	-	-	-	-	-	43	182	190
Sport and Recreation Facilities		1,974	2,154	-	-	-	-	-	-	2,154	2,065	2,160
Community Assets		2,148	2,197	-	-	-	-	-	-	2,197	2,247	2,350
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		348	193	-	-	-	-	-	-	193	364	381
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		6,348	7,432	-	-	-	-	-	-	7,432	6,185	6,470
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		65,204	67,052	-	-	-	-	-	-	67,052	67,143	69,217

Renewal and upgrading of Existing Assets as % of total capex	59.2%	56.2%							56.8%	50.6%	71.9%
Renewal and upgrading of Existing Assets as % of deprecn"	199.6%	198.5%							204.2%	91.1%	96.6%
R&M as a % of PPE	4.0%	3.6%							3.6%	4.0%	4.3%
Renewal and upgrading and R&M as a % of PPE	14.9%	12.9%							13.1%	9.0%	9.8%

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 not 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)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

KZN291 Mandeni - Table B10 Basic service delivery measurement - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)									-	-		
Other water supply (at least min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)		0							-	-	0	
Other water supply (< min.service level)		0							-	-	0	
No water supply		0							-	-	0	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)									-	-		
Flush toilet (with septic tank)									-	-		
Chemical toilet									-	-		
Pit toilet (ventilated)									-	-		
Other toilet provisions (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		0							-	-	0	
Other toilet provisions (< min.service level)		0							-	-	0	
No toilet provisions		0							-	-	0	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)		-							-	-	-	-
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		13,409	13,409	-	-	-	-	-	-	13,409	14,026	14,671
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		944	944	-	-	-	-	-	-	944	988	1,033
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided		944	14,354	-	-	-	-	-	-	14,354	15,014	15,704

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
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 not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers 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)(f))

13. $G = B + C + D + E + F$

14. Adjusted Budget $H = (A \text{ or } A1) + G$

KZN291 Mandeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 08-04-2025

Description		Ref	Budget Year 2024/25										Budget Year +1 2025/26	Budget Year +2 2026/27
			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														
REVENUE ITEMS														
Non-exchange revenue by source														
Property rates														
Total Property Rates			75,646	75,646							75,646	79,126	83,765	
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFPA)			13,409	13,409							13,409	14,026	14,671	
Net Property Rates			62,237	62,237	-	-	-	-	-	-	62,237	65,099	69,094	
Exchange revenue service charges														
Service charges - Electricity														
Total Service charges - Electricity			72,341	72,341							72,341	75,479	79,636	
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)			-	-							-	-	-	
Less Cost of Free Basis Services (50 kwh per indigent household per month)			-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - Electricity			72,341	72,341	-	-	-	-	-	-	72,341	75,479	79,636	
Service charges - Water														
Total Service charges - water			-	-							-	-	-	
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)			-	-							-	-	-	
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)			-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - Water			-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management														
Total Service charges - Waste Water Management			-	-							-	-	-	
Less Revenue Foregone (in excess of free sanitation service to indigent households)			-	-							-	-	-	
Less Cost of Free Basis Services (free sanitation service to indigent households)			-	-	-	-	-	-	-	-	-	-	-	
Net Service charges - Waste Water Management			-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management														
Total refuse removal revenue			15,050	15,050							15,050	15,744	16,469	
Total landfill revenue			-	-							-	-	-	
Less Revenue Foregone (in excess of one removal a week to indigent households)			944	944							944	988	1,033	
Less Cost of Free Basis Services (removed once a week to indigent households)			-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management			14,106	14,106	-	-	-	-	-	-	14,106	14,756	15,436	
EXPENDITURE ITEMS														
Employee related costs														
Basic Salaries and Wages			100,007	99,099							99,099	101,729	100,371	
Pension and UIF Contributions			15,949	16,141							16,141	16,683	17,450	
Medical Aid Contributions			6,222	6,947							6,947	6,508	6,808	
Overtime			2,469	2,996							2,996	2,583	2,702	
Performance Bonus			7,012	5,743							5,743	7,335	7,672	
Motor Vehicle Allowance			6,366	6,664							6,664	6,659	6,965	
Cellphone Allowance			799	1,052							1,052	836	874	
Housing Allowances			640	658							658	626	700	
Other benefits and allowances			1,172	1,427							1,427	1,226	1,283	
Payments in lieu of leave			2,718	2,627							2,627	2,843	2,973	
Long service awards			1,407	1,407							1,407	1,472	1,539	
Post-retirement benefit obligations			7,782	7,782							7,782	5,140	5,377	
Entertainment			-	-							-	-	-	
Scarcity			-	-							-	-	-	
Aiding and post related allowance			-	-							-	-	-	
In kind benefits			-	-							-	-	-	
sub-total			152,543	152,543	-	-	-	-	-	-	152,543	153,638	154,713	
Less: Employees costs capitalised to PPE			-	-							-	-	-	
Total Employee related costs			152,543	152,543	-	-	-	-	-	-	152,543	153,638	154,713	
Depreciation and amortisation														
Depreciation of Property, Plant & Equipment			37,492	37,492							37,492	38,617	39,389	
Lease amortisation			364	364							364	375	382	
Capital asset impairment			-	-							-	-	-	
Total Depreciation and amortisation			37,856	37,856	-	-	-	-	-	-	37,856	38,992	39,772	
Bulk purchases														
Electricity Bulk Purchases			57,866	57,866							57,866	59,164	61,931	
Total bulk purchases			57,866	57,866	-	-	-	-	-	-	57,866	59,164	61,931	
Transfers and grants														
Cash transfers and grants			-	-							-	-	-	
Non-cash transfers and grants			-	-							-	-	-	
Total transfers and grants			-	-	-	-	-	-	-	-	-	-	-	
Contracted services														
Outsourced Services			29,811	38,997							38,997	27,820	26,640	
Consultants and Professional Services			6,303	6,395							6,395	6,820	7,157	
Contractors			43,156	45,585			(6,719)		(6,719)		38,866	42,717	45,339	
Total contracted services			79,270	90,976	-	-	(6,719)	-	(6,719)		84,257	77,357	79,136	
Operational Costs														
Collection costs			1,739	2,889							2,889	1,819	1,903	
Contributions to 'other' provisions			-	-							-	-	-	
Audit fees			2,174	3,428							3,428	2,274	2,379	
Other Operational Costs			50,842	60,418							60,418	54,119	57,007	
Total Other Operational Costs			54,755	66,735	-	-	-	-	-	-	66,735	58,212	61,289	
Repairs and Maintenance by Expenditure Item														
Employee related costs			-	-							-	-	-	
Inventory Consumed (Project Maintenance)			27,348	29,196							29,196	28,151	29,446	
Contracted Services			-	-							-	-	-	
Other Expenditure			-	-							-	-	-	
Total Repairs and Maintenance Expenditure			27,348	29,196	-	-	-	-	-	-	29,196	28,151	29,446	
Inventory Consumed														
Inventory Consumed - Water			-	-	-	-	-	-	-	-	-	-	-	
Inventory Consumed - Other			5,118	5,634	-	-	-	-	-	-	5,634	4,858	5,118	
Total Inventory Consumed & Other Material			5,118	5,634	-	-	-	-	-	-	5,634	4,858	5,118	

References

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

4. Expenditure to meet any unfunded obligations

5. Special consideration may have to be given to including 'goodwill arising' or 'joint venture' budgets where circumstances require this (include separately under relevant notes)

6. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

7. Additional cash-backed accumulated funds/unused 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 could not reasonably be have for

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. $\text{Adjusted Budget } H = (A \text{ or } A1) \times G$

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

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

[illegible]

KZN291 Mandeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 08-04-2025

Description	Unit of measurement	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjus. F	Total Adjus. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Roads & Stormwater												
Function 1 - Roads												
Sub-function 1 - Eradication of backlogs												
<i>Reduce road backlogs</i>	kilometres		14000.0%	13000.0%	13000.0%	13000.0%	12500.0%	13600.0%	13600.0%	13600.0%	0	0
New Roads to be constructed	kilometres		9500.0%	10500.0%	10500.0%	10500.0%	10000.0%	15000.0%	15000.0%	15000.0%		
rural gravel roads repaired and maintained	kilometres		23900.0%	25000.0%	25000.0%	25000.0%	27500.0%	29500.0%	29500.0%	29500.0%	-	-
Sub-function 2 - Roads Maintained												
<i>Surfaced Roads resurfaced /rehabilitated</i>	kilometres		7000.0%	9800.0%	9800.0%	9800.0%	8500.0%	8600.0%	8600.0%	8600.0%	-	-
Sub-function 3 - Roads for Growth												
Stormwater	kilometres		4500.0%	7500.0%	7500.0%	7500.0%	9500.0%	9880.0%	10295.0%	10747.9%		
Function 2 - Energy & Electricity												
Sub-function 1 - Electricity												
<i>infrastructure (Dry Connections) and ready for</i>	number of houses		29800.0%	27800.0%	27800.0%	27800.0%	25000.0%	26000.0%	27092.0%	28284.0%	1	1
Installation of 200 new streetlights in various wards	number of streetlights		15000.0%	18000.0%	18000.0%	18000.0%	12000.0%	12480.0%	13004.2%	13576.3%		
Sub-function 2 - New Connections												
<i>Completed and occupied households electrified</i>	number of houses		55000.0%	45000.0%	45000.0%	45000.0%	35000.0%	36400.0%	37928.8%	39597.7%	-	-
Sub-function 3 - Maintain Electricity Infrastructure												
Electricity & repairs Maintenance	percentage		4500.0%	5500.0%	5500.0%	5500.0%	5500.0%	5720.0%	5960.2%	6222.5%		
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>												
Sub-function 2 - (name)												
<i>Insert measure/s description</i>												
Sub-function 3 - (name)												
<i>Insert measure/s description</i>												
And so on for the rest of the Votes												

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 $H = (A \text{ or } A1) + G$
6. NOTE - include adjustment by 'exception' (only where amended)

KZN291 Mandeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 08-04-2025

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				6.8%	6.5%	6.6%	6.8%	6.6%
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%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				436.2%	318.1%	313.7%	591.0%	613.3%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				436.2%	318.1%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				2.1	1.8	1.8	3.3	3.9
<u>Revenue Management</u>									
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				49.7%	48.4%	49.0%	48.0%	47.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					55.9%	81.3%	80.8%	33.7%	30.0%
<u>Other Indicators</u>									
	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
	Bulk Purchase								
	Water treatment works								
	Natural sources								
	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				34.1%	34.0%	34.5%	33.9%	33.5%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				6.1%	6.5%	6.6%	6.2%	6.4%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				7.9%	8.0%	8.1%	7.8%	7.7%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1467.7%	1473.5%	1451.4%	1489.5%	1520.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				7.4%	7.3%	7.5%	7.3%	5.4%
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

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KZN291 Mandeni - Supporting Table SB6 Adjustments Budget - funding measurement - 08-04-2025

Description	Ref	MFMA section	2021/22	2022/23	2023/24	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				82,718	92,380	95,279	118,413	139,355
Cash + investments at the yr end less applications - R'000	2	18(1)b				128,671	129,621	133,114	168,726	192,402
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				43,244	25,588	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	0.4%	1.6%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	67.8%	81.2%	84.7%	69.6%	70.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				30.5%	30.2%	31.3%	30.1%	29.3%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	115.0%	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							-22.8%	1.5%
Long term receivables % change - incr(decr)	12	18(1)a							-48.5%	1.5%
R&M % of Property Plant & Equipment	13	20(1)(vi)				4.0%	3.6%	3.6%	4.0%	4.3%
Asset renewal % of capital budget	14	20(1)(vi)				23.0%	20.9%	22.1%	0.0%	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 - 08-04-2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		258,621	–	–	(7,727)	–	(7,727)	250,894	255,324	250,781
Integrated National Electrification Programme		9,227	–	–	(7,727)	–	(7,727)	1,500	7,920	9,109
EPWP Incentive	–	1,815	–	–	–	–	–	1,815	–	–
Finance Management	–	1,800	–	–	–	–	–	1,800	1,900	2,000
Local Government Equitable Share	–	243,588	–	–	–	–	–	243,588	243,355	237,347
Municipal Infrastructure Grant	–	2,191	–	–	–	–	–	2,191	2,149	2,325
Provincial Government:		4,619	–	–	–	–	–	4,619	4,933	5,088
KwaZulu-Natal_Capacity Building and Other_Specify (Add g	–	4,619	–	–	–	–	–	4,619	4,933	5,088
	4									
	5									
District Municipality:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	263,240	–	–	(7,727)	–	(7,727)	255,513	260,257	255,869
Capital Transfers and Grants										
National Government:		38,910	–	–	5,182	–	5,182	49,469	40,840	44,178
Municipal Infrastructure Grant (MIG)	–	38,910	–	–	–	–	–	44,288	40,840	44,178
Municipal Disaster Recovery Grant	–	–	–	–	5,182	–	5,182	5,182	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]							–	–		
							–	–		
Total Capital Transfers and Grants	6	38,910	–	–	5,182	–	5,182	49,469	40,840	44,178
TOTAL RECEIPTS OF TRANSFERS & GRANTS		302,150	–	–	(2,546)	–	(2,546)	304,982	301,097	300,047

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 or A1) + E

KZN291 Mandeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 08-04-2025

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		15,033	–	–	(7,727)	–	(7,727)	7,306	11,969	13,434
Integrated National Electrification Programme		9,227	–	–	(7,727)	–	(7,727)	1,500	7,920	9,109
Expanded Public Works Programme Integrated Grant	–	1,815	–	–	–	–	–	1,815	–	–
Local Government Financial Management Grant	–	1,800	–	–	–	–	–	1,800	1,900	2,000
Municipal Infrastructure Grant	–	2,191	–	–	–	–	–	2,191	2,149	2,325
	–									
Provincial Government:		–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
	–	–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
	–									
	–									
Total operating expenditure of Transfers and Grants:		15,033	–	–	(7,727)	–	(7,727)	7,306	11,969	13,434
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		38,910	–	–	2,284	–	2,284	46,571	40,840	44,178
Municipal Infrastructure Grant	–	38,910	–	–	–	–	–	44,288	40,840	44,178
Municipal Disaster Recovery Grant	–	–	–	–	2,284	–	2,284	2,284	–	–
		–	–	–	–	–	–	–	–	–
		–	–	–	–	–	–	–	–	–
Provincial Government:		–	–	–	–	–	–	–	–	–
	–									
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]	–									
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]	–									
Total capital expenditure of Transfers and Grants		38,910	–	–	2,284	–	2,284	46,571	40,840	44,178
Total capital expenditure of Transfers and Grants		53,943	–	–	(5,444)	–	(5,444)	53,877	52,809	57,612

References

- Transfers/Grant expenditure must be separately listed for each allocation received
- 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; 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
- $E = B + C + D$
- Adjusted Budget $F = (A \text{ or } A1) + E$

KZN291 Mandeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 08-04-2025

Description	Ref	Budget Year 2024/25							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	2025/26	2026/27
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(258,621)	–	–	7,727	–	7,727	(250,894)	(255,324)	(250,781)
Repayment of grants										
Conditions met - transferred to revenue		(273,653)	–	–	15,454	–	15,454	(258,199)	(267,294)	(264,215)
Conditions still to be met - transferred to liabilities		15,033	–	–	(7,727)	–	(7,727)	7,306	11,969	13,434
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(4,619)	–	–	–	–	–	(4,619)	(4,933)	(5,088)
Conditions met - transferred to revenue		(4,619)	–	–	–	–	–	(4,619)	(4,933)	(5,088)
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
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		(278,272)	–	–	15,454	–	15,454	(262,818)	(272,227)	(269,303)
Total operating transfers and grants - CTBM	2	15,033	–	–	(7,727)	–	(7,727)	7,306	11,969	13,434
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		(38,910)	–	–	(5,182)	–	(5,182)	(44,092)	(40,840)	(44,178)
Conditions met - transferred to revenue		(77,821)	–	–	(7,465)	–	(7,465)	(85,286)	(81,679)	(88,356)
Conditions still to be met - transferred to liabilities		38,910	–	–	2,284	–	2,284	41,194	40,840	44,178
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
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		(77,821)	–	–	(7,465)	–	(7,465)	(85,286)	(81,679)	(88,356)
Total capital transfers and grants - CTBM		38,910	–	–	2,284	–	2,284	41,194	40,840	44,178
TOTAL TRANSFERS AND GRANTS REVENUE		(356,093)	–	–	7,989	–	7,989	(348,104)	(353,906)	(357,659)
TOTAL TRANSFERS AND GRANTS - CTBM		53,943	–	–	(5,444)	–	(5,444)	48,500	52,809	57,612

References

1. Total capital grants revenue budget must reconcile to budget tables A4 and A5; total operating grants revenue must reconcile to budget table A4
2. CTBM = conditions to be met
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Increases of funds approved under section 31 MFMA
5. Adjustments to funding allocations from National or Provincial Government
5. 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
6. E = B + C + D
7. Adjusted Budget F = (A or A1) + E

KZN291 Mandeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
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:		-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals												
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
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/unspent 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 SB11 Adjustments Budget - councillor and staff benefits - 08-04-2025

Summary of remuneration		Ref	Budget Year 2024/25										% change
			Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
R thousands													
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages			13,768	13,768					–	–	13,768	0.0%	
Pension and UIF Contributions			–	–					–	–	–		
Medical Aid Contributions			–	–					–	–	–		
Motor Vehicle Allowance			675	675					–	–	675	0.0%	
Cellphone Allowance			1,687	1,687					–	–	1,687		
Housing Allowances			258	258					–	–	258		
Other benefits and allowances			–	–					–	–	–		
Sub Total - Councillors			16,388	16,388					–	–	16,388	0.0%	
% increase				–			–				–		
Senior Managers of the Municipality													
Basic Salaries and Wages			5,876	5,555					–	–	5,555	-5.5%	
Pension and UIF Contributions			11	10					–	–	10	-11.5%	
Medical Aid Contributions			42	145					–	–	145	243.2%	
Overtime			–	–					–	–	–		
Performance Bonus			499	380					–	–	380		
Motor Vehicle Allowance			871	866					–	–	866	-0.6%	
Cellphone Allowance			195	268					–	–	268	37.2%	
Housing Allowances			278	278					–	–	278		
Other benefits and allowances			286	440					–	–	440		
Payments in lieu of leave			–	–					–	–	–		
Long service awards			–	–					–	–	–		
Post-retirement benefit obligations		5	3,736	3,736					–	–	3,736	0.0%	
Entertainment			–	–					–	–	–		
Scarcity			–	–					–	–	–		
Acting and post related allowance			–	–					–	–	–		
In kind benefits			–	–					–	–	–		
Sub Total - Senior Managers of Municipality			11,794	11,677	–		–		–	–	11,677	-1.0%	
% increase				(0)							–		
Other Municipal Staff													
Basic Salaries and Wages			94,130	93,544					–	–	93,544	-0.6%	
Pension and UIF Contributions			15,938	16,131					–	–	16,131	1.2%	
Medical Aid Contributions			6,180	6,801					–	–	6,801	10.1%	
Overtime			2,469	2,996					–	–	2,996	21.3%	
Performance Bonus			6,513	5,362					–	–	5,362		
Motor Vehicle Allowance			5,495	5,798					–	–	5,798	5.5%	
Cellphone Allowance			604	784					–	–	784	29.9%	
Housing Allowances			362	380					–	–	380		
Other benefits and allowances			887	988					–	–	988		
Payments in lieu of leave			2,718	2,627					–	–	2,627	-3.3%	
Long service awards			1,407	1,407					–	–	1,407	0.0%	
Post-retirement benefit obligations		5	4,047	4,047					–	–	4,047	0.0%	
Entertainment			–	–					–	–	–		
Scarcity			–	–					–	–	–		
Acting and post related allowance			–	–					–	–	–		
In kind benefits			–	–					–	–	–		
Sub Total - Other Municipal Staff			140,748	140,866	–	–	–	–	–	–	140,866	0.1%	
% increase													
Total Parent Municipality			168,930	168,930	–	–	–	–	–	–	168,930	0.0%	
Board Members of Entities													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Board Fees											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Entertainment											–		
Scarcity											–		
Acting and post related allowance											–		
In kind benefits											–		
Sub Total - Board Members of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Senior Managers of Entities													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Entertainment											–		
Scarcity											–		
Acting and post related allowance											–		
In kind benefits											–		
Sub Total - Senior Managers of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Other Staff of Entities													
Basic Salaries and Wages											–		
Pension and UIF Contributions											–		
Medical Aid Contributions											–		
Overtime											–		
Performance Bonus											–		
Motor Vehicle Allowance											–		
Cellphone Allowance											–		
Housing Allowances											–		
Other benefits and allowances											–		
Payments in lieu of leave											–		
Long service awards											–		
Post-retirement benefit obligations		5									–		
Entertainment											–		
Scarcity											–		
Acting and post related allowance											–		
In kind benefits											–		
Sub Total - Other Staff of Entities			–	–	–	–	–	–	–	–	–		
% increase													
Total Municipal Entities			–	–	–	–	–	–	–	–	–		
TOTAL SALARY, ALLOWANCES & BENEFITS													
			168,930	168,930	–	–	–	–	–	–	168,930	0.0%	
% increase													
TOTAL MANAGERS AND STAFF			152,543	152,543	–	–	–	–	–	–	152,543	0.0%	

References:

1. Include 'Leaves and advances' where applicable if any reportable amounts only until phased compliance with s164 of MFMA achieved

2. If benefits in kind are provided (e.g. provision of living quarters) the full market value must be shown as the cost to the municipality

3. s57 of the Systems Act

4. Must agree to the sub-total appearing on Table C1 (Employee costs)

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

A. The original budget approved by council for the current year

5. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.

6. 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 could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

9. Adjustments caused by changes in funding allocations from National or Provincial Government

10. 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

11. G = B + C + D + E + F

12. Adjusted Budget H = (A or A1) + G

KZN291 Mandeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 08-04-2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		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		670	670	670	670	670	670	670	670	670	670	670	670	8,038	8,356	8,700
Vote 2 - Finance and administration		104,045	35,207	4,068	4,239	55,953	86,546	27,744	27,744	27,744	27,744	27,744	(95,849)	332,930	335,662	334,492
Vote 3 - Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and social services		325	377	395	580	357	379	480	480	480	480	480	949	5,764	5,817	9,866
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		1,105	1,310	3,333	2,761	2,046	7,865	3,927	3,927	3,927	3,927	3,927	9,066	47,120	43,451	46,986
Vote 9 - Road transport		199	259	293	318	320	312	522	522	522	522	522	1,955	6,268	2,269	2,374
Vote 10 - Energy sources		7,390	7,540	6,246	4,678	5,033	5,507	6,169	6,169	6,169	6,169	6,169	6,786	74,024	82,690	87,890
Vote 11 - Waste Management		1,215	1,203	1,191	1,210	1,238	1,221	1,286	1,286	1,286	1,286	1,286	1,721	15,428	15,647	16,369
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		114,948	46,565	16,197	14,457	65,618	102,501	40,798	40,798	40,798	40,798	40,798	(74,703)	489,572	493,892	506,676
Expenditure by Vote																
Vote 1 - Executive and council		5,787	5,038	4,472	5,523	5,329	9,585	6,042	6,042	6,042	6,042	6,042	6,561	72,502	69,140	71,919
Vote 2 - Finance and administration		9,836	9,846	9,663	9,023	9,768	16,247	13,762	13,762	13,762	13,762	13,762	31,954	165,146	149,836	137,934
Vote 3 - Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and social services		2,518	3,568	3,461	3,428	3,298	2,925	2,538	2,538	2,538	2,538	2,538	(1,433)	30,453	31,707	33,069
Vote 5 - Sport and Recreation		334	696	642	953	1,318	1,316	1,143	1,143	1,143	1,143	1,143	–	13,714	10,258	11,102
Vote 6 - Public safety		146	146	146	226	33	250	146	146	146	146	146	74	1,747	1,976	2,067
Vote 7 - Housing		15	22	22	22	22	14	22	22	22	22	22	–	269	31	33
Vote 8 - Planning and Development		1,255	1,282	1,449	1,663	2,881	2,852	2,086	2,086	2,086	2,086	2,086	3,222	25,035	24,989	26,191
Vote 9 - Road transport		1,718	5,076	4,156	5,099	4,966	6,222	4,788	4,788	4,788	4,788	4,788	6,279	57,456	58,481	59,862
Vote 10 - Energy sources		515	13,924	876	11,026	5,370	5,741	5,830	5,830	5,830	5,830	5,830	3,354	69,955	76,813	81,119
Vote 11 - Waste Management		427	1,040	552	624	1,140	15,668	1,775	1,775	1,775	1,775	1,775	(7,027)	21,299	21,858	31,847
Vote 12 - Environmental Protection		314	314	347	374	336	377	344	344	344	344	344	343	4,124	4,250	4,445
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure by Vote		22,865	40,952	25,786	37,961	34,461	61,196	38,475	38,475	38,475	38,475	38,475	43,325	461,700	449,339	459,589
Surplus/ (Deficit)		92,083	5,613	(9,589)	(23,504)	31,157	41,305	2,323	2,323	2,323	2,323	2,323	(118,027)	27,872	44,553	47,087

References

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

KZN291 Mandeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 08-04-2025

Description - Standard classification		Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
			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 - Functional																	
Governance and administration			104,714	35,877	4,738	4,909	56,623	87,216	28,414	28,414	28,414	28,414	(95,179)	340,968	344,018	343,192	
Executive and council			670	670	670	670	670	670	670	670	670	670	670	8,038	8,356	8,700	
Finance and administration			104,045	35,207	4,068	4,239	55,953	86,546	27,744	27,744	27,744	27,744	(95,849)	332,930	335,662	334,492	
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety			357	377	395	580	357	379	480	480	480	480	916	5,764	5,817	9,866	
Community and social services			325	377	395	580	357	377	448	448	448	448	724	5,373	5,408	5,585	
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety			33	0	1	1	0	2	33	33	33	33	192	391	409	4,281	
Housing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services			1,304	1,568	3,627	3,079	2,366	8,178	4,449	4,449	4,449	4,449	11,021	53,388	45,720	49,360	
Planning and development			1,105	1,310	3,333	2,761	2,046	7,865	3,927	3,927	3,927	3,927	9,066	47,120	43,451	46,986	
Road transport			199	259	293	318	320	312	522	522	522	522	1,955	6,268	2,269	2,374	
Environmental protection			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services			8,606	8,743	7,437	5,888	6,271	6,729	7,454	7,454	7,454	7,454	8,506	89,452	98,337	104,259	
Energy sources			7,390	7,540	6,246	4,678	5,033	5,507	6,169	6,169	6,169	6,169	6,786	74,024	82,690	87,890	
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management			1,215	1,203	1,191	1,210	1,238	1,221	1,286	1,286	1,286	1,286	1,721	15,428	15,647	16,369	
Other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional			114,981	46,565	16,197	14,457	65,618	102,501	40,798	40,798	40,798	40,798	(74,735)	489,572	493,892	506,676	
Expenditure - Functional																	
Governance and administration			15,622	14,883	14,135	14,546	15,097	25,832	19,804	19,804	19,804	19,804	38,514	237,648	218,975	209,853	
Executive and council			5,787	5,038	4,472	5,523	5,329	9,585	6,042	6,042	6,042	6,042	6,561	72,502	69,140	71,919	
Finance and administration			9,836	9,846	9,663	9,023	9,768	16,247	13,762	13,762	13,762	13,762	31,954	165,146	149,836	137,934	
Internal audit			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety			3,013	4,433	4,271	4,629	4,671	4,504	3,849	3,849	3,849	3,849	1,420	46,183	43,973	46,271	
Community and social services			2,518	3,568	3,461	3,428	3,298	2,925	2,538	2,538	2,538	2,538	(1,433)	30,453	31,707	33,069	
Sport and recreation			334	696	642	953	1,318	1,316	1,143	1,143	1,143	1,143	2,741	13,714	10,258	11,102	
Public safety			146	146	146	226	33	250	146	146	146	146	74	1,747	1,976	2,067	
Housing			15	22	22	22	22	14	22	22	22	22	38	269	31	33	
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services			3,288	6,181	5,715	6,891	7,925	9,184	6,928	6,928	6,928	6,928	9,312	83,136	84,377	87,081	
Planning and development			1,255	1,282	1,449	1,663	2,860	2,830	2,030	2,030	2,030	2,030	2,870	24,359	24,533	25,718	
Road transport			1,718	4,586	3,919	4,854	4,728	5,976	4,554	4,554	4,554	4,554	6,099	54,653	55,594	56,917	
Environmental protection			314	314	347	374	336	377	344	344	344	344	343	4,124	4,250	4,445	
Trading services			1,176	15,455	1,665	11,895	6,748	21,654	7,838	7,838	7,838	7,838	(3,727)	94,057	101,557	115,911	
Energy sources			515	13,924	876	11,026	5,370	5,741	5,830	5,830	5,830	5,830	3,354	69,955	76,813	81,119	
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management			234	490	237	245	237	245	234	234	234	234	(54)	2,802	2,886	2,944	
Waste management			427	1,040	552	624	1,140	15,668	1,775	1,775	1,775	1,775	(7,027)	21,299	21,858	31,847	
Other			56	56	56	56	21	22	56	56	56	56	126	676	457	473	
Total Expenditure - Functional			23,155	41,008	25,842	38,018	34,461	61,196	38,475	38,475	38,475	38,475	45,645	461,700	449,339	459,589	
Surplus/ (Deficit) 1.			91,826	5,557	(9,645)	(23,561)	31,157	41,305	2,323	2,323	2,323	2,323	(120,380)	27,872	44,553	47,087	
References																	
1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3																	

KZN291 Mandeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 08-04-2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		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 Source																
Exchange Revenue																
Service charges - Electricity		5,885	7,534	6,238	4,671	4,991	5,501	6,028	6,028	6,028	6,028	6,028	7,380	72,341	75,479	79,636
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,104	1,092	1,078	1,095	1,123	1,104	1,176	1,176	1,176	1,176	1,176	1,632	14,106	14,756	15,436
Sale of Goods and Rendering of Services		1,591	98	35	41	36	107	230	230	230	230	230	-	2,755	8,405	13,354
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		117	118	119	121	123	124	125	125	125	125	125	153	1,500	1,007	1,053
Interest earned from Current and Non Current Assets		2,082	489	350	311	311	1,421	2,333	2,333	2,333	2,333	2,333	11,370	28,000	28,840	29,705
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		52	50	39	96	58	42	60	60	60	60	60	85	724	391	409
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		86	8	9	46	417	6	146	146	146	146	146	449	1,750	1,254	1,313
Non-Exchange Revenue																
Property rates		1	34,148	3,304	3,281	3,281	3,285	5,186	5,186	5,186	5,186	5,186	(10,995)	62,237	65,099	69,094
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		7	6	9	12	6	4	109	109	109	109	109	721	1,310	1,371	1,434
Licences or permits		58	71	61	74	122	114	80	80	80	80	80	57	957	1,001	1,047
Transfer and subsidies - Operational		102,205	896	876	1,039	52,315	82,100	21,097	21,097	21,097	21,097	21,097	(91,754)	253,163	252,337	246,760
Interest		274	270	257	309	307	309	276	276	276	276	276	204	3,308	3,113	3,256
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		9,327	44,780	12,376	11,097	63,088	94,119	36,846	36,846	36,846	36,846	36,846	(80,699)	442,150	453,053	462,498
Expenditure By Type																
Employee related costs		10,438	10,898	11,296	13,212	11,808	12,005	12,712	12,712	12,712	12,712	12,712	19,326	152,543	153,638	154,713
Remuneration of councillors		1,178	1,214	1,228	1,214	1,768	1,246	1,366	1,366	1,366	1,366	1,366	1,712	16,388	16,879	17,217
Bulk purchases - electricity		4,822	13,030	4,822	9,942	4,311	4,337	4,822	4,822	4,822	4,822	4,822	(7,510)	57,866	59,164	61,931
Inventory consumed		176	27	314	771	773	538	470	470	470	470	470	688	5,634	4,858	5,118
Debt impairment		2,522	2,522	2,522	2,522	2,522	15,130	2,522	2,522	2,522	2,522	2,522	(10,087)	30,261	30,463	30,416
Depreciation and amortisation		3,155	5,865	2,843	2,950	2,910	2,978	3,155	3,155	3,155	3,155	3,155	1,382	37,856	38,992	39,772
Interest		275	275	275	0	275	275	275	275	275	275	275	550	3,300	3,452	3,611
Contracted services		3,882	5,661	5,083	5,203	8,394	9,092	7,021	7,021	7,021	7,021	7,021	11,835	84,257	77,357	79,136
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		522	522	522	522	522	3,130	522	522	522	522	522	(2,087)	6,261	6,323	6,387
Operational costs		7,045	4,089	4,854	4,647	4,475	12,738	5,561	5,561	5,561	5,561	5,561	1,081	66,735	58,212	61,289
Losses on disposal of Assets		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		34,065	44,152	33,808	41,032	37,807	61,521	38,475	38,475	38,475	38,475	38,475	16,939	461,700	449,339	459,589
Surplus/(Deficit)		(24,738)	628	(21,433)	(29,935)	25,282	32,598	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(97,639)	(19,550)	3,714	2,909
Transfers and subsidies - capital (monetary allocations)		816	1,115	3,151	2,690	1,860	1,860	3,952	3,952	3,952	3,952	3,952	16,171	47,421	40,840	44,178
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(23,922)	1,743	(18,281)	(27,245)	27,141	34,457	2,323	2,323	2,323	2,323	2,323	(81,468)	27,872	44,553	47,087

References

1. Surplus (Deficit) must reconcile with budget table A4 and monthly budget statement table C4

KZN291 Mandeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 08-04-2025

Monthly cash flows	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		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																
Cash Receipts By Source	####															
Property rates		66,828	-	-	-	-	-	-	-	-	-	-	(66,828)	-	32,550	34,047
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	71,705	75,654
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	-	7,378	7,718
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-	-	-	-	366	383
Interest earned - external investments		1,055	489	349	311	314	434	-	-	-	-	-	(2,952)	-	28,840	29,705
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		1	1	7	6	1	3	-	-	-	-	-	(19)	-	80	83
Licences and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	1,151	1,204
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		103,826	125	125	125	51,537	111,196	125	125	125	125	125	(266,059)	1,500	260,257	255,861
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	3,293	7,885
Cash Receipts by Source		171,709	616	481	442	51,851	111,633	125	125	125	125	125	(335,857)	1,500	405,620	412,541
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		13,602	0	0	8,023	432	16,908	432	432	432	432	432	(35,942)	5,182	40,840	44,178
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatons, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		185,311	616	481	8,465	52,283	128,541	557	557	557	557	557	(371,799)	6,682	446,459	456,718
Cash Payments by Type																
Employee related costs		6,708	6,828	7,123	8,541	7,943	7,681	-	-	-	-	-	(44,824)	-	153,638	154,713
Remuneration of councillors		-	-	-	-	-	-	-	-	-	-	-	-	-	16,879	17,217
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	3,452	3,611
Bulk purchases - Electricity	####	-	-	-	-	-	-	-	-	-	-	-	-	-	68,038	71,221
Acquisitions - water & other inventory	####	-	-	-	-	-	-	-	-	-	-	-	-	-	5,429	5,505
Contracted services		125	125	125	125	125	125	125	125	125	125	125	125	1,500	88,479	90,447
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		37,026	29,139	17,977	28,501	37,189	50,855	-	-	-	-	-	(200,687)	-	65,595	69,067
Cash Payments by Type		43,858	36,092	25,224	37,167	45,257	58,661	125	125	125	125	125	(245,385)	1,500	401,510	411,781
Other Cash Flows/Payments by Type																
Capital assets		190	190	190	190	190	6,720	190	190	190	190	190	(6,339)	2,283	80,640	61,428
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	35	-	-	361	348	-	-	-	-	-	(744)	-	-	-
Total Cash Payments by Type		44,049	36,317	25,415	37,357	45,808	65,729	315	315	315	315	315	(252,469)	3,783	482,150	473,209
NET INCREASE/(DECREASE) IN CASH HELD		141,262	(35,702)	(24,933)	(28,892)	6,475	62,812	242	242	242	242	242	(119,331)	2,898	(35,691)	(16,490)
Cash/cash equivalents at the month/year beginning:		-	141,262	105,561	80,627	51,735	58,210	121,021	121,263	121,505	121,746	121,988	122,229	-	2,898	(32,792)
Cash/cash equivalents at the month/year end:		141,262	105,561	80,627	51,735	58,210	121,021	121,263	121,505	121,746	121,988	122,229	2,898	2,898	(32,792)	(49,283)

References

1. Note that this section of Table SB15 is deliberately not linked to Table B4 because timing differences between the invoicing of clients and receiving the cash means that the cashflow will differ from budgeted revenue, and similarly for budgeted expenditure.
2. Bulk purchases - Electricity & Waste Water - use detail information from Table SB1
3. Acquisition Inventory - Water & other inventory - use detail information from Table SB2

KZN291 Mandeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 08-04-2025

Description - Municipal Vote	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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 appropriation																
Vote 1 - Executive and council		953	868	2,146	953	1,954	953	953	953	953	953	953	(1,158)	11,431	20,000	15,000
Vote 2 - Finance and administration		285	530	(3,604)	1,475	1,207	5,201	1,135	1,135	1,135	1,135	1,135	2,849	13,616	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		342	342	241	100	342	175	342	342	342	342	342	853	4,107	-	-
Vote 5 - Sport and Recreation		-	-	-	571	1,231	574	342	342	342	342	342	-	-	-	-
Vote 6 - Public safety		71	71	71	71	71	71	71	71	71	71	71	71	852	-	-
Vote 7 - Housing		-	-	-	-	-	-	71	71	71	71	71	-	-	-	-
Vote 8 - Planning and Development		935	935	334	(71)	1,136	813	935	935	935	935	935	2,461	11,215	10,870	-
Vote 9 - Road transport		3,517	1,064	780	3,412	10,468	19,537	6,405	6,405	6,405	6,405	6,405	6,054	76,856	39,252	38,416
Vote 10 - Energy sources		181	181	470	59	181	199	181	181	181	181	181	(2)	2,178	-	-
Vote 11 - Waste Management		178	178	546	663	351	178	178	178	178	178	178	(849)	2,134	-	-
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	6,462	4,169	984	7,233	16,941	27,701	10,612	10,612	10,612	10,612	10,612	10,279	122,389	70,121	53,416
Total Capital Expenditure	2	6,462	4,169	984	7,233	16,941	27,701	10,612	10,612	10,612	10,612	10,612	10,279	122,389	70,121	53,416

References

- Table should be completed as either Multi-Year expenditure appropriation or Budget Year and Forward Year estimates
- 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) - 08-04-2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		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																
<i>Governance and administration</i>		1,238	1,398	(1,458)	2,427	3,160	6,154	2,087	2,087	2,087	2,087	2,087	1,691	25,047	20,000	15,000
Executive and council		953	868	2,146	953	1,954	953	953	953	953	953	953	(1,158)	11,431	20,000	15,000
Finance and administration		285	530	(3,604)	1,475	1,207	5,201	1,135	1,135	1,135	1,135	1,135	2,849	13,616	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		1,532	1,532	1,431	742	1,644	820	1,532	1,532	1,532	1,532	1,532	3,023	18,385	–	–
Community and social services		342	342	241	100	342	175	342	342	342	342	342	853	4,107	–	–
Sport and recreation		1,119	1,119	1,119	571	1,231	574	1,119	1,119	1,119	1,119	1,119	2,099	13,426	–	–
Public safety		71	71	71	71	71	71	71	71	71	71	71	71	852	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		4,452	1,998	1,113	3,341	11,604	20,350	7,339	7,339	7,339	7,339	7,339	8,515	88,071	50,121	38,416
Planning and development		935	935	334	(71)	1,136	813	935	935	935	935	935	2,461	11,215	10,870	–
Road transport		3,517	1,064	780	3,412	10,468	19,537	6,405	6,405	6,405	6,405	6,405	6,054	76,856	39,252	38,416
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		359	359	1,016	722	532	377	359	359	359	359	359	(851)	4,312	–	–
Energy sources		181	181	470	59	181	199	181	181	181	181	181	(2)	2,178	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		178	178	546	663	351	178	178	178	178	178	178	(849)	2,134	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		7,581	5,288	2,102	7,233	16,941	27,701	11,318	11,318	11,318	11,318	11,318	12,378	135,814	70,121	53,416

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

KZN201 Mandeni - Supporting Table SB16a Adjustments Budget - capital expenditure on new assets by asset class - 08-04-2025

Budget Year 2024/25											Budget Year +1		Budget Year +2	
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unrev. Unavail.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	2024/25 Adjusted Budget	2025/26 Adjusted Budget	
		A	A1	B	C	D	E	F	G	H	I	J	K	
Capital expenditure on new assets by Asset Class/Sub-class														
Infrastructure		14,478	8,379	–	–	–	–	–	–	8,379	3,739	–	–	
Roads Infrastructure		9,739	5,633	–	–	–	–	–	–	5,633	3,739	–	–	
Roads		4,696	4,298	–	–	–	–	–	–	4,298	2,000	–	–	
Road Structures		3,304	371	–	–	–	–	–	–	371	1,739	–	–	
Road Furniture		3,739	465	–	–	–	–	–	–	465	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–	–	
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–	–	
Attenuation		–	–	–	–	–	–	–	–	–	–	–	–	
Electrical Infrastructure		2,713	1,655	–	–	–	–	–	–	1,655	–	–	–	
Power Plants		–	–	–	–	–	–	–	–	–	–	–	–	
HT Substations		2,376	794	–	–	–	–	–	–	794	–	–	–	
HT Switching Stations		435	261	–	–	–	–	–	–	261	–	–	–	
HT Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–	–	
HT Substations		–	–	–	–	–	–	–	–	–	–	–	–	
HT Switching Stations		–	–	–	–	–	–	–	–	–	–	–	–	
MT Networks		–	–	–	–	–	–	–	–	–	–	–	–	
LT Networks		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–	–	
Boreholes		–	–	–	–	–	–	–	–	–	–	–	–	
Reservoirs		–	–	–	–	–	–	–	–	–	–	–	–	
Pump Stations		–	–	–	–	–	–	–	–	–	–	–	–	
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–	–	
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–	–	
Distribution		–	–	–	–	–	–	–	–	–	–	–	–	
Distribution Poles		–	–	–	–	–	–	–	–	–	–	–	–	
PTV Stations		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Sanitation Infrastructure		70	36	–	–	–	–	–	–	36	–	–	–	
Pump Station		–	–	–	–	–	–	–	–	–	–	–	–	
Refuse		–	–	–	–	–	–	–	–	–	–	–	–	
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–	–	
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–	–	
Toler Facilities		70	36	–	–	–	–	–	–	36	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Solid Waste Infrastructure		1,739	1,660	–	–	–	–	–	–	1,660	–	–	–	
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–	–	
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–	–	
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Waste Drop-off Points		1,739	1,660	–	–	–	–	–	–	1,660	–	–	–	
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	
Rail Lines		–	–	–	–	–	–	–	–	–	–	–	–	
Rail Structures		–	–	–	–	–	–	–	–	–	–	–	–	
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–	–	
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–	–	
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–	–	
Attenuation		–	–	–	–	–	–	–	–	–	–	–	–	
MT Substations		–	–	–	–	–	–	–	–	–	–	–	–	
LT Networks		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Coastal Infrastructure		217	96	–	–	–	–	–	–	96	–	–	–	
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–	–	
Piers		–	–	–	–	–	–	–	–	–	–	–	–	
Revetments		–	–	–	–	–	–	–	–	–	–	–	–	
Promenades		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		217	96	–	–	–	–	–	–	96	–	–	–	
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–	–	
Data Centres		–	–	–	–	–	–	–	–	–	–	–	–	
Core Layers		–	–	–	–	–	–	–	–	–	–	–	–	
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Community Assets		15,796	22,815	–	–	–	–	–	–	22,815	19,879	–	–	
Community Facilities		6,974	9,974	–	–	–	–	–	–	9,974	10,870	–	–	
Halls		3,304	1,870	–	–	–	–	–	–	1,870	–	–	–	
Centres		639	1,409	–	–	–	–	–	–	1,409	3,043	–	–	
Clubs		–	–	–	–	–	–	–	–	–	–	–	–	
Child Care Centres		–	–	–	–	–	–	–	–	–	–	–	–	
Franchise/Service Stations		–	–	–	–	–	–	–	–	–	–	–	–	
Testing Stations		–	–	–	–	–	–	–	–	–	–	–	–	
Museums		–	–	–	–	–	–	–	–	–	–	–	–	
Galleries		–	–	–	–	–	–	–	–	–	–	–	–	
Theatres		–	–	–	–	–	–	–	–	–	–	–	–	
Libraries		–	–	–	–	–	–	–	–	–	–	–	–	
Cinema/Theatres		2,174	2,174	–	–	–	–	–	–	2,174	2,174	–	–	
Police		–	–	–	–	–	–	–	–	–	–	–	–	
Parks		174	174	–	–	–	–	–	–	174	–	–	–	
Public Open Space		–	–	–	–	–	–	–	–	–	–	–	–	
Nature Reserves		–	–	–	–	–	–	–	–	–	–	–	–	
Public Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Markets		–	–	–	–	–	–	–	–	–	–	–	–	
Baths		2,809	4,348	–	–	–	–	–	–	4,348	5,602	–	–	
Accommodation		–	–	–	–	–	–	–	–	–	–	–	–	
Alpines		–	–	–	–	–	–	–	–	–	–	–	–	
Tourist/Recreation Terminals		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		6,937	12,841	–	–	–	–	–	–	12,841	–	–	–	
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Indoor Facilities		–	–	–	–	–	–	–	–	–	–	–	–	
Outdoor Facilities		6,937	12,841	–	–	–	–	–	–	12,841	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–	–	
Monuments		–	–	–	–	–	–	–	–	–	–	–	–	
Historic Buildings		–	–	–	–	–	–	–	–	–	–	–	–	
Works of Art		–	–	–	–	–	–	–	–	–	–	–	–	
Conservation Areas		–	–	–	–	–	–	–	–	–	–	–	–	
Other Heritage		–	–	–	–	–	–	–	–	–	–	–	–	
Unimproved Assets		–	–	–	–	–	–	–	–	–	–	–	–	
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–	–	
Improved Property		–	–	–	–	–	–	–	–	–	–	–	–	
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–	–	
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–	–	
Improved Property		–	–	–	–	–	–	–	–	–	–	–	–	
Unimproved Property		–	–	–	–	–	–	–	–	–	–	–	–	
Other Assets		5,602	19,882	–	–	–	–	–	–	19,882	20,000	15,000	–	
Operational Buildings		5,602	19,882	–	–	–	–	–	–	19,882	20,000	15,000	–	
Municipal Offices		5,217	9,847	–	–	–	–	–	–	9,847	20,000	15,000	–	
Pay/Enquiry Points		–	–	–	–	–	–	–	–	–	–	–	–	
Building Plan Offices		–	–	–	–	–	–	–	–	–	–	–	–	
Workshops		–	–	–	–	–	–	–	–	–	–	–	–	
Yards		435	435	–	–	–	–	–	–	435	–	–	–	
Stores		–	–	–	–	–	–	–	–	–	–	–	–	
Laboratories		–	–	–	–	–	–	–	–	–	–	–	–	
Training Centres		–	–	–	–	–	–	–	–	–	–	–	–	
Manufacturing Plant		–	–	–	–	–	–	–	–	–	–	–	–	
Depots		–	–	–	–	–	–	–	–	–	–	–	–	
Capital Spares		–	–	–	–	–	–	–	–	–	–	–	–	
Housing														

KZN291 Mandeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A										
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		26,739	27,165	-	-	-	1,985	-	1,985	29,150	-	-
Roads Infrastructure		26,304	26,730	-	-	-	1,985	-	1,985	28,715	-	-
Roads		26,304	26,730	-	-	-	1,985	-	1,985	28,715	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		435	435	-	-	-	-	-	-	435	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		435	435	-	-	-	-	-	-	435	-	-
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		2,609	870	-	-	-	-	-	-	870	-	-
Community Facilities		2,609	870	-	-	-	-	-	-	870	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-

Galleries	-	-					-	-	-	-
Theatres	-	-					-	-	-	-
Libraries	-	-					-	-	-	-
Cemeteries/Crematoria	-	-					-	-	-	-

Police	-	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	2,609	870	-	-	-	-	-	-	870	-	-
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	29,348	28,034	-	-	-	1,985	-	1,985	30,019	-	-

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	-	-	-
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KZN291 Mandeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A										
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		18,504	19,374	-	-	-	-	-	-	19,374	19,356	20,246
Roads Infrastructure		8,548	8,548	-	-	-	-	-	-	8,548	8,941	9,352
Roads		7,939	7,939	-	-	-	-	-	-	7,939	8,304	8,686
Road Structures		435	435	-	-	-	-	-	-	435	455	476
Road Furniture		174	174	-	-	-	-	-	-	174	182	190
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,870	2,870	-	-	-	-	-	-	2,870	3,002	3,140
Drainage Collection		2,870	2,870	-	-	-	-	-	-	2,870	3,002	3,140
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,000	2,565	-	-	-	-	-	-	2,565	3,138	3,282
Power Plants		43	43	-	-	-	-	-	-	43	45	48
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		739	739	-	-	-	-	-	-	739	773	809
MV Substations		43	43	-	-	-	-	-	-	43	45	48
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		130	130	-	-	-	-	-	-	130	136	143
LV Networks		739	739	-	-	-	-	-	-	739	773	809
Capital Spares		1,304	870	-	-	-	-	-	-	870	1,364	1,427
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		3,391	4,696	-	-	-	-	-	-	4,696	3,547	3,710
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		3,391	4,696	-	-	-	-	-	-	4,696	3,547	3,710
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		696	696	-	-	-	-	-	-	696	728	761
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		696	696	-	-	-	-	-	-	696	728	761
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

Community Assets	2,148	2,197	-	-	-	-	-	-	2,197	2,247	2,350
Community Facilities	174	43	-	-	-	-	-	-	43	182	190
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	174	43	-	-	-	-	-	-	43	182	190
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	1,974	2,154	-	-	-	-	-	-	2,154	2,065	2,160
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	1,974	2,154	-	-	-	-	-	-	2,154	2,065	2,160
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	-	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-

Computer Equipment		348	193	-	-	-	-	-	-	193	364	381
Computer Equipment		348	193	-	-	-	-	-	-	193	364	381
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		6,348	7,432	-	-	-	-	-	-	7,432	6,185	6,470
Machinery and Equipment		6,348	7,432	-	-	-	-	-	-	7,432	6,185	6,470
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	27,348	29,196	-	-	-	-	-	-	29,196	28,151	29,446

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 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 SB18d Adjustments Budget - depreciation by asset class - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Depreciation by Asset Class/Sub-class												
Infrastructure		23,121	23,121	-	-	-	-	-	-	23,121	23,815	24,291
Roads Infrastructure		17,728	17,728	-	-	-	-	-	-	17,728	18,260	18,625
Roads		17,728	17,728	-	-	-	-	-	-	17,728	18,260	18,625
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		2,802	2,802	-	-	-	-	-	-	2,802	2,886	2,944
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		2,802	2,802	-	-	-	-	-	-	2,802	2,886	2,944
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2,590	2,590	-	-	-	-	-	-	2,590	2,668	2,721
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		2,590	2,590	-	-	-	-	-	-	2,590	2,668	2,721
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

Community Assets	3,327	3,327	-	-	-	-	-	-	3,327	3,427	3,495
Community Facilities	3,327	3,327	-	-	-	-	-	-	3,327	3,427	3,495
Halls	3,327	3,327	-	-	-	-	-	-	3,327	3,427	3,495
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	1,466	1,466	-	-	-	-	-	-	1,466	1,510	1,540
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	1,466	1,466	-	-	-	-	-	-	1,466	1,510	1,540
Staff Housing	1,466	1,466	-	-	-	-	-	-	1,466	1,510	1,540
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	364	364	-	-	-	-	-	-	364	375	382
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	364	364	-	-	-	-	-	-	364	375	382
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	364	364	-	-	-	-	-	-	364	375	382
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	1,470	1,470	-	-	-	-	-	-	1,470	1,514	1,544
Computer Equipment	1,470	1,470	-	-	-	-	-	-	1,470	1,514	1,544
Furniture and Office Equipment	956	956	-	-	-	-	-	-	956	985	1,005
Furniture and Office Equipment	956	956	-	-	-	-	-	-	956	985	1,005
Machinery and Equipment	3,288	3,288	-	-	-	-	-	-	3,288	3,387	3,455
Machinery and Equipment	3,288	3,288	-	-	-	-	-	-	3,288	3,387	3,455
Transport Assets	3,864	3,864	-	-	-	-	-	-	3,864	3,980	4,059
Transport Assets	3,864	3,864	-	-	-	-	-	-	3,864	3,980	4,059

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	37,856	37,856	-	-	-	-	-	-	37,856	38,992	39,772

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 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 SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 08-04-2025

Description	Ref	Budget Year 2024/25										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	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		39,312	38,764	-	-	-	-	-	-	38,764	35,513	38,416	
Roads Infrastructure		36,682	36,334	-	-	-	-	-	-	36,334	35,513	38,416	
Roads		37,578	37,447	-	-	-	-	-	-	37,447	35,513	38,416	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		1,304	887	-	-	-	-	-	-	887	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		430	430	-	-	-	-	-	-	430	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		430	430	-	-	-	-	-	-	430	-	-	
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		174	-	-	-	-	-	-	-	174	-	-	
Community Facilities		174	-	-	-	-	-	-	-	174	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	

Airports	-	-						-	-	-	-
Taxi Ranks/Bus Terminals	-	-						-	-	-	-
Capital Spares	-	-						-	-	-	-

Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
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	6,087	7,130	-	-	-	-	-	-	-	7,130	-	-
Operational Buildings	6,087	7,130	-	-	-	-	-	-	-	7,130	-	-
Municipal Offices	2,870	-	-	-	-	-	-	-	-	2,870	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	3,217	7,130	-	-	-	-	-	-	-	7,130	-	-
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	652	1,217	-	-	-	-	-	-	-	1,217	-	-
Computer Equipment	652	1,217	-	-	-	-	-	-	-	1,217	-	-
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	46,225	47,112	-	-	-	-	-	-	47,286	35,513	38,416

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 SB19 List of capital programmes and projects affected by Adjustments Budget - 06-04-2025

[illegible]

KZN291 Mandeni - Supporting Table SB20 Not required - 08-04-2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		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