

MANDENI MUNICIPALITY (KZN291) mSCOA SPECIAL ADJUSTMENT BUDGET 2024/25



MEDIUM TERM REVENUE AND EXPENDITURE FORECASTS

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Table of Contents

ANNEXURE	A
PART 1 – MSCOA ADJUSTMENT BUDGET	3
1.1 MAYOR’S REPORT.....	3
1.2 COUNCIL RESOLUTIONS	10
1.3 EXECUTIVE SUMMARY	11
1.4 ADJUSTMENT BUDGET GUIDELINES ASSUMPTION AND PRIORITIES.....	12
1.5 ADJUSTMENT BUDGET TABLES - PARENT MUNICIPALITY.....	16
PART 2 – SUPPORTING DOCUMENTATION.....	39
2.1 ADJUSTMENTS TO BUDGET ASSUMPTION.....	12
2.2 ADJUSTMENTS TO BUDGET FUNDING	13
2.3 ADJUSTMENTS TO CAPITAL EXPENDITURE	27
2.4 ADJUSTMENTS TO SERVICE DELIVERY AND BUDGET IMPLEMENTATION PLAN.....	33
2.5 OTHER SUPPORTING DOCUMENTS.....	36
2.6 ADJUSTMENTS TO EXPENDITURE ON ALLOCATIONS AND GRANT PROGRAMMES.....	47
2.7 ADJUSTMENTS TO ALLOCATIONS AND GRANTS MADE BY THE MUNICIPALITY	48
2.8 MUNICIPAL MANAGER’S QUALITY CERTIFICATE	52

List of Tables

Table 1 Adjustments Budget Summary	08
Table 2 Adjustments Budget Summary (Table B1)	11
Table 3 Adjustments Budget Financial Performance (standard classification) Table B2	13
Table 4 Adjustments Budget Financial Performance (revenue and expenditure by municipal) ..	14
Table 5 Adjustments Budget Financial Performance (revenue and expenditure)Table B4	16
Table 6 Adjustments Capital Expenditure Budget by vote and funding(Table B5)	19
Table 7 Adjustments Budget Financial Position (Table B6).....	21
Table 8 Adjustments Budget Cash Flows (Table B7)	23
Table 9 Cash backed reserves/accumulated surplus reconciliation (Table B8)	24
Table 10 Asset Management (Table B9).....	27
Table 11 Basic Service Delivery (Table B10)	38
Table 12 Supporting Budgeted Financial Performance (Table SB 1)	32
Table 13 Supporting Financial Position Budget (Table SB 2).....	35
Table 14 Supporting Adjustment Budget funding to budgeted performance (Table SB 4)	36
Table 15 Supporting Adjustment Budget funding measurement (Table SB 6)	37
Table 16 Supporting Transfers & Grant receipts (Table SB 7)	39
Table 17 Supporting Transfers & Grant Expenditure (Table SB 8)	40
Table 18 Supporting Reconciliation of Transfers(Table SB 9)	41
Table 19 Supporting Councilor and staff benefits (Table SB 11)	42
Table 20 Supporting Monthly revenue and expenditure (Table SB 14).....	43
Table 21 Supporting Cash Flow (Table SB 15)	46

Part 1 –mSCOA Adjustment Budget

1.1 Council Resolutions

Resolution No:C104

COUNCIL: 08/04/2025

On the 08th April 2025 the Council of Mandeni Municipality met at Mandeni Council Chamber to consider the Adjustment Budget of the municipality for the financial year 2024/25. The Council approved and adopted the following resolutions:

1. The Council of Mandeni Municipality, acting in terms of section 28 (2) of the Municipal Finance Management Act, (Act 56 of 2003) approves and adopts:
 - 1.1. The mSCOA Special Adjustment budget of the Municipality for the financial year 2024/25 and the multi-year and single- year capital appropriations as set out in the following tables of the budget document:
 - 1.1.1. Adjustments Budget Summary as contained in Table 2 on page 11;
 - 1.1.2. Adjustments Budget Financial Performance (revenue and expenditure by standard classification) as contained in Table 3 on page 13;
 - 1.1.3. Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) as contained in Table 4 on page 14.
 - 1.1.4. Adjustments Budget Financial Performance (revenue by source and expenditure by type) as contained in Table 5 on page 15; and
 - 1.1.5. Adjustments Multi-year and single-year capital appropriations by Municipal vote and standard classification and associated funding by source as contained in Table 6 on page 18.
 - 1.2. The Adjustments budget financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables of the budget document:
 - 1.2.1. Adjustments Budget Financial Position as contained in Table 7 on page 20;
 - 1.2.2. Adjustments Budget Cash Flows as contained in Table 8 on page 23;
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation as contained in Table 9 on page 24;
 - 1.2.4. Assets management as contained in Table 10 on page 26; and
 - 1.2.5. Basic Service delivery measurement as contained in Table 11 on page 29

1.2 Executive Summary

In terms of Section 72. (1) of the Local Government: Municipal Finance Management Act, 2003 (Act 56 of 2003) (hereinafter referred to as the MFMA), the accounting officer of a municipality must by 25 January of each year-

- (a) Assess the performance of the municipality during the first half of the financial year, taking into account-
 - (i) the monthly statements referred to in section 71 for the first half of the financial year;
 - (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;
 - (iii) the past year's annual report, and progress on resolving problems identified in the annual report; and
 - (iv) the performance of every municipal entity under the sole or shared control of the municipality, taking into account reports in terms of section 88 from any such entities; and
- (b) submit a report on such assessment to:
 - (i) the mayor of the municipality;
 - (ii) the National Treasury; and
 - (iii) the relevant provincial treasury.

1.1 Thereafter, the mayor must, in terms of Section 54. (1)

- (a) Consider the report;
- (b) Check whether the municipality's approved budget is implemented in accordance with the service delivery and budget implementation plan;
- (c) Consider and, if necessary, make any revisions to the service delivery and budget implementation plan, provided that revisions to the service delivery targets and performance indicators in the plan may only be made with the approval of the council following the approval of an adjustments budget;
- (d) Issue any appropriate instructions to the accounting officer to ensure-
 - (i) That the budget is implemented in accordance with the service delivery and budget implementation plan; and
 - (ii) That spending of funds and revenue collection proceed in accordance with the budget

- (e) Identify any financial problems facing the municipality, including any emerging or impending financial problems; and
- (f) Submit the report to the council by 31 January of each year

The Adjustments Budget must be accompanied by the following in accordance with Section 28(5):

- "a) an explanation how the adjustments budget affects the annual budget;
- b) a motivation of any material changes to the annual budget;
- c) an explanation of the impact of any increased spending on the annual budget and the annual budgets for the next two financial years;
- and d) any other supporting documentation that may be prescribed."

An Adjustments Budget according to Section 28(3 and 6): "(3) An Adjustment Budget must be in a prescribed format (6) Municipal taxes and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan - section 28(6)."

The following Table represents an Executive Summary for the 2019/20 Adjustment Budget;

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	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts .	Adjusted Budget	Adjusted Budget	Adjusted Budget	
			3	4	5	6	7	8	9	10			
R thousands	1	A	A1	B	C	D	E	F	G	H			
Total Revenue (excluding capital transfers and contributions)		447,101	448,870	–	–	–	(6,719)	–	(6,719)	442,150	453,053	462,498	
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	
Surplus/(Deficit) before taxation		43,244	25,588	–	–	–	2,284	–	2,284	27,872	44,553	47,087	

Total Revenue for 2024/25 has been decreased from R448,9 million to R442,2 million with an adjusted budget of R6,7 million.

Adjustment Budget has considered the Stopping and Reallocation of grants as publicized in DORA as per Government Gazette No. 52381 dated 25 March 2025 by National Treasury is to be appropriately allocated in the special adjustment budget.

- i). Municipal Disaster Response Grant of R5,2 million.
- ii). Integrated National Electrification Programme (INEP) of (R7.7 million).

Total adjusted operating expenditure for the 2024/25 financial year has been appropriated at R322.3 million and translates into a surplus of R3 million, when compared to the 2024/25 Prior Adjusted budget, the adjusted operational expenditure has been increased by 4.7 per cent in the 2024/25 adjusted budget.

1.3 ADJUSTMENT BUDGET BACKGROUND

The Municipal Council has recently approved an Adjustment Budget for 2024/25 financial year which was Tabled to council on the 08th April 2025 in accordance with Section 28 of the MFMA.

Tabling of Adjustment budget considered the following items:

1. Final Integrated Development Plan (IDP)
2. mSCOA Annual Adjustment Budget 2024-25
3. Budget related policy - Imposing any municipal tax and setting any tariffs as may be required for the budget year
4. Resolutions - Approving Adjustment Budget

Government Gazette is published in accordance Section 18 and 19 of the Division of Revenue Act, 2024, (Act No. 24 of 2024) (DoRA) as amended by the Division of Revenue Amendment Act, 2024 (DoRAA) (Act No. 48 of 2024), and provides information regarding the adjustment of allocations to municipalities in the 2024/25 financial year.

- a) The stopping and re-allocation of conditional grants to municipalities made in terms of section 18 and 19 of the DORAA
- b) Technical Adjustment (correction of errors in terms of section 15 of the Act on conditional allocation to municipalities,
- c) Conversion of allocations between schedules in terms of section 20 of the DORAA

This is necessitated by the need for the stopping and re-allocation of conditional grants to municipalities made in terms of sections 18 and 19 of DoRA and technical adjustments on conditional allocations to municipalities.

STOPPING AND RE-ALLOCATION (DIRECT):

The stopping and re-allocation of conditional grants is done in terms of sections 18 and 19 of the 2024 DoRA, as amended, against municipalities that reported significant underperformance as at mid-year i.e., 31 December 2024, and non-compliance with the provisions of DoRA, including against conditional grants frameworks against their 2024/25 allocations.

The purpose of sections 18 and 19 of the 2024 DoRA is to be a cash management tool and to circumvent transferring more funds to municipalities that are sitting with unspent transferred funds, avoid fiscal dumping, address possible misappropriation of conditional grant funds, and support fast moving projects in-year with additional funding to accelerate the implementation of those projects and service delivery in those municipalities. The stopping of funds, however, does not imply that projects should stop, rather municipalities should reprioritize to accelerate against their commitment, and implementation ready projects. Only projects that are moving very slowly or are not ready for implementation in the current year are affected by the stopping process as transferring more funds could lead to the misuse of conditional grants. It is also of no use to transfer funds to municipalities which will not fully spend the funds by year end.

The stopping and re-allocation process provides that municipalities that are showing accelerated performance could be considered for additional funding, and the ones that are under performing could have their funds stopped in the current year. These municipalities will be supported in future when their performance improves.

The municipality will be supported in future when their performance improves. Two grants have been affected by the stopping and re-allocation process namely, the Municipal Disaster Response Grant and Integrated National Electrification Programme 5B (INEP).

The municipality is expected to prepare a Special Adjustment Budget to consider the adjustments as Reallocated and Publicized on DORA to ensure that funds are approved for spending to minimise possibility of underspending.

1.4 Adjusted Operating Budget

Mandeni Municipality continues with improving the quality of services provided to its citizens, its need to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices has been made in balancing expenditures again realistically anticipated revenues.

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	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
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 -	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087
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

As can be seen from the table above, Total Operating Revenue has decreased from R448,9 million to **R442.2 million** with an adjusted budget of R6,7 million at 1.5 per cent.

Total adjusted operating expenditure for the 2024/25 financial year has been appropriated at R461,7 million and translates into a deficit of **R19,5 million**. Operational expenditure has been decreased by 1,4 per cent to an adjustment budget of **R461.7 million**.

The capital budget has increased from R133.8 million to **R135.8 million** with an adjustment budget of R6.2 million.

2. ADJUSTMENT BUDGET GUIDELINES, ASSUMPTIONS AND PRIORITIES

Mandeni Municipality continues with improving the quality of services provided to its citizens, its need to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with developmental backlogs and poverty. The expenditure required to

address these challenges will inevitably always exceed available funding; hence difficult choices have been made in balancing expenditures against realistically anticipated revenues.

3.1 Reason for reprioritization

3.1.1 Revenue

The budget has been adjusted as follows:

National Treasury has allocated an allocation of Disaster Response Grant to support municipalities towards the disasters, therefore, to allow the municipality to utilize this funding a special adjustment is necessary.

Furthermore, to that national treasury has revised its gazette and adjusted INEP allocation due to the municipality not complying with the conditions of the grant.

The budget has been adjusted as follows:

Municipal Disaster Response Grant R5,181,500

Grants revised as per Adjusted provincial gazette

Integrated National Electrification Programme (INEP) (R7,700,000)

3.1.2 Expenditure

Expenditure by vote has been adjusted from R 468,4 million to R 462 million with an adjusted budget of R 6,7 million with a percentage decrease of 1.43 per cent

- **Contracted Services:** has been decreased by R6,7 million to an adjusted budget of R84,3 million. National Treasury has stopped an amount of **R7.7 million** from our 2024/25 INEP allocation of **R9.2 million** in terms of section 18 of the 2024 DoRA. This leaves the municipality with INEP allocation of **R1.5 million** for 2024/25 financial year.

Description	Adjustment	Adjustments	Special Adjustment
	Budget 2024/25		Budget 2024/25
INEP AND MASSIFICATION			
UPGRADING OF MANDENI SUBSTATION - BULK INFRASTRUCTURE FUNDING	9,227,000.00	7,727,000.00	1,500,000.00

4.1.1 Capital Expenditure

Disaster Relief Grant

The capital budget has increased from R133.8 million to **R135.8 million** with an adjustment budget of R1,9 million from the DORA publication gazetted of an allocation of R5.2 million for Municipal Disaster Response Grant (MDRG) to assist the municipality in addressing the effects of the floods. Approved Grant has been transferred during the month of March 2025.

Description	Adjustment	Adjustments	Special Adjustment
	Budget 2024/25		Budget 2024/25
<u>CAPITAL PROJECTS PER DEPARTMENT</u>			
Regravel Thengela Road to Nazareth Temple Ward 8	-	2,380,500.00	2,380,500.00
Regravel Thulas Road to Ematshekentsheni Ward 12	-	2,801,000.00	2,801,000.00
	-	5,181,500.00	5,181,500.00

Table 2 MBRR Table B1 - Budget Summary

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	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
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 -)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	43,244	25,588	–	–	–	2,284	–	2,284	27,872	44,553	47,087
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:	–	–	–	–	–	–	–	–	–	–	–

Explanatory notes to MBRR Table B1 - Budget Summary

Table B1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

The table provides an overview of the amounts approved by the Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

Financial management reforms emphasize the importance of the municipal budget being funded. This requires simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard.

The operating surplus/deficit (after Total Expenditure) is negative over the MTREF Capital expenditure is balanced by capital funding sources, of which Transfers recognized are reflected on the Financial Performance Budget.

Borrowing is incorporated in the net cash from financing on the Cash Flow Budget. Internally generated funds are financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently, Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2024/25, when a small surplus is reflected.

Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

As per table above

Table 3 Adjustments Budget Financial Performance (standard classification)

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	Accum. Funds	Multi- year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
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

Explanatory notes to MBRR Table B2 – Adjusted Budgeted Financial Performance (revenue and expenditure by standard classification)

Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 12 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile 'whole of government' reports.

Note the Total Revenue on this table includes capital revenues (Transfers recognized – capital) and so does not balance to the operating revenue shown on Table B4.

Note that as a general principle the revenues for the Trading Services should exceed their expenditures.

Table 4 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote)

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 08-04-2025												
Vote 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. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts .	Adjusted Budget	Adjusted Budget	Adjusted Budget
<i>[Insert departmental structure etc]</i>			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and council		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
<i>References</i>												

Explanatory notes to MBRR Table B3 – Adjusted Budgeted Financial Performance (revenue and expenditure by municipal vote).

Table B3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 5 Adjustments Budget Financial Performance (revenue and expenditure)

KZN291 Mandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 08-04-2025

Budget Year 2024/25												Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts .	Adjusted Budget	Adjusted Budget	Adjusted Budget	
			3	4	5	6	7	8	9	10			
		A	A1	B	C	D	E	F	G	H			
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	

CHART B4 ADJUSTMENT BUDGET FINANCIAL PERFORMANCE (REVENUE)

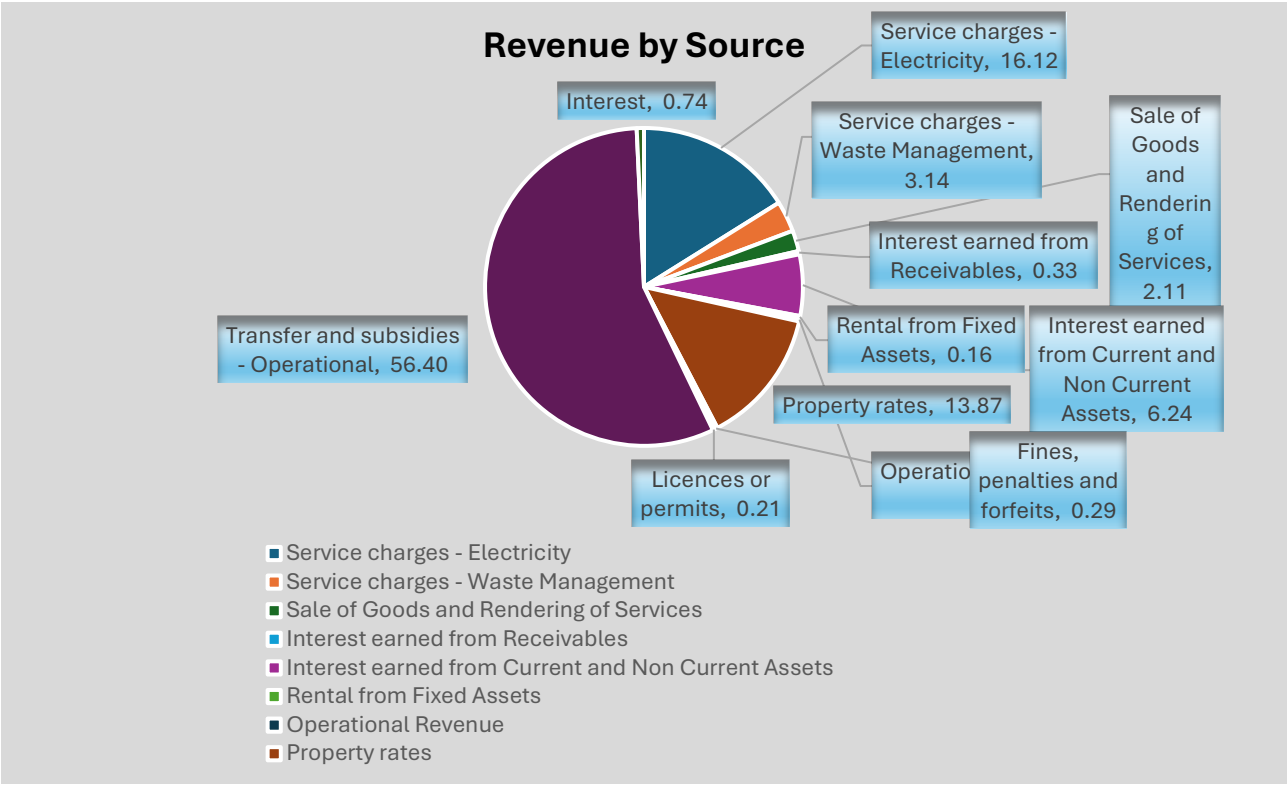


CHART B4 ADJUSTMENT BUDGET FINANCIAL PERFORMANCE (EXPENDITURE)

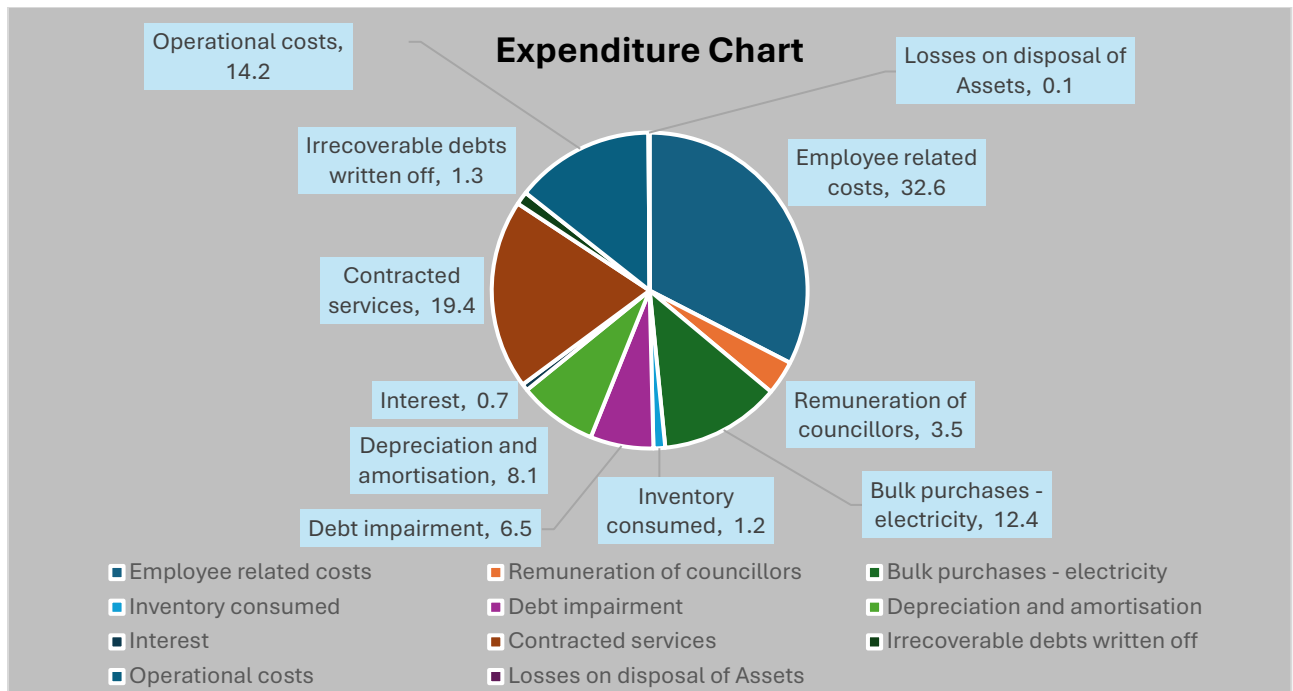


Table 6 Adjustments Capital Expenditure Budget by vote and funding

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	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and council		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

Explanatory notes to Table 6 – Adjusted Budgeted Capital Expenditure by vote, standard classification and funding source.

Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

Table 7 Adjustment Budget Financial Position

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	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts .	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H			
R thousands													
ASSETS													
Current assets													
Cash and cash equivalents		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	

The adjustments will enhance the service delivery and budget implementation plan and long-term financial sustainability.

Explanatory notes to Table B6 – Adjustments Budgeted Financial Position

1. Table B6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table B6 is supported by an extensive table of notes providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. As an example, the collection rate assumption will impact on the cash position of the municipality and subsequently inform the level of cash and cash equivalents at year end. Similarly, the collection rate assumption should inform the budget appropriation for debt impairment which in turn would impact on the provision for bad debt. These budget and planning assumptions form a critical link in determining the applicability and relevance of the budget as well as the determination of ratios and financial indicators. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position.

Table 8 Adjustments Budget Cash Flows

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

RZK231 Mandeni - Table B7 Adjustments Budget Cash Flows - 06-04-2025												
Description	Ref	Budget Year 2024/25									Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	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 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

Explanatory notes to Table B8 - Budgeted Cash Flow Statement

Receipts

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
2. The municipality has decreased receipts from cash flow with an amount of R2,5 million due to revised national gazette as there is an additional allocation of R5,2 million towards Disaster Relief Grant and reduced INEP allocation of R7,7 as per revised gazette for Government grants operating and capital.

3. The municipality has decreased payments from cash flow under suppliers and employees with R7,7 million which was allocated to Contracted Services as payment for Electricity substation.
4. Cash and cash equivalents total to R95,3 million as at the end of the 2024/25 financial year. The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
5. Capital Payments have increased from R153,9 million to R156,2 million with an adjustment of R2,3 million.
This increase is due to payments that will be made in respect of the Disaster Relief Grant.

Table 9 Cash Backed reserves/accumulated surplus reconciliation

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. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
R thousands		A	A1	B	C	D	E	F	G	H		
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		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	2	(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

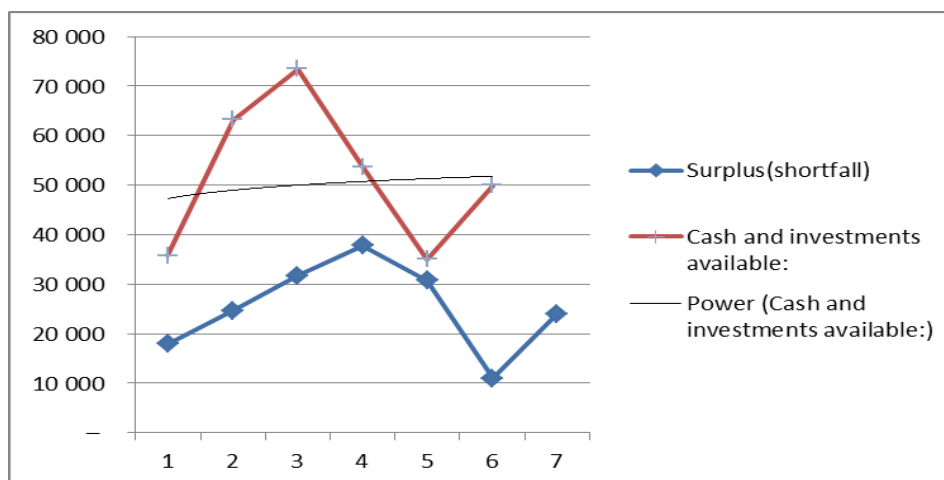
The Cash backing/surplus reconciliation shows that in previous financial years the municipality was not paying much attention to managing this aspect of its finances, and consequently many of its obligations are not cash-backed. This places the municipality in a very vulnerable financial position, as the recent slow-down in revenue collections highlighted. Consequently, Council has taken a deliberate decision to ensure adequate cash-backing for all material obligations in accordance with the Funding and Reserves Policy. This cannot be achieved in one financial year. But over the MTREF there is progressive improvement in the level of cash-backing of obligations. It is anticipated that the goal of having all obligations cash-back will be achieved by 2024/25, when a small surplus is reflected.

From the above table the cash and investments available at the end of 2023/24 financial year was R129,6 million and it has increased to R133,1 million by 2024/25, including the projected cash and cash equivalents as determined in the cash flow forecast. The following is a breakdown of the application of this funding.

Unspent conditional transfers (grants) are automatically assumed to be an obligation as the municipality has received government transfers in advance of meeting the conditions. Ordinarily, unless there are special circumstances, the municipality is obligated to return unspent conditional grant funds to the national revenue fund at the end of the financial year.

It can be concluded that the Municipality has a surplus against the cash backed and accumulated surpluses reconciliation. It needs to be noted that for all practical purposes the 2024/25 MTREF was funded when considering the funding requirements of section 18 and 19 of the MFMA.

The following graph supplies an analysis of the trends relating cash and cash equivalents and the cash backed reserves/accumulated funds reconciliation over a seven-year perspective.



Notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
4. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the Adjustment budget is not appropriately funded.
5. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2024/25 MTREF was funded to the significant surplus of R133,1 million.

6. As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.
7. As can be seen the budget has been modelled to progressively move to a surplus of R133,1 million by 2024/25.

Table 10 Asset Management

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

											Budget Year +1 2025/26	Budget Year +2 2026/27
Description	Ref	Budget Year 2024/25										
		Original Budget	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands		A	A1	B	C	D	E	F	G	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	-
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
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	-	-
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	-	-
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	-	-
Total Upgrading of Existing Assets to be adjusted	2a	46,225	47,112	-	-	-	-	-	-	47,286	35,513	38,416
Roads Infrastructure		38,882	38,334	-	-	-	-	-	-	38,334	35,513	38,416
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		430	430	-	-	-	-	-	-	430	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		39,312	38,764	-	-	-	-	-	-	38,764	35,513	38,416
Community Facilities		174	-	-	-	-	-	-	-	174	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		174	-	-	-	-	-	-	-	174	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		6,087	7,130	-	-	-	-	-	-	7,130	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	6,087	7,130	-	-	-	-	-	-	7,130	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		652	1,217	-	-	-	-	-	-	1,217	-	-
Total Capital Expenditure to be adjusted	4	127,600	133,829	-	-	-	1,985	-	1,985	135,988	70,121	53,416
Roads Infrastructure		74,926	70,697	-	-	-	1,985	-	1,985	72,682	39,252	38,416
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,578	1,920	-	-	-	-	-	-	1,920	-	-
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		80,530	74,308	-	-	-	1,985	-	1,985	76,293	39,252	38,416
Community Facilities		9,652	10,843	-	-	-	-	-	-	11,017	10,870	-
Sport and Recreation Facilities		8,927	12,641	-	-	-	-	-	-	12,641	-	-
Community Assets		18,579	23,485	-	-	-	-	-	-	23,659	10,870	-
Operational Buildings		11,739	17,212	-	-	-	-	-	-	17,212	20,000	15,000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		11,739	17,212	-	-	-	-	-	-	17,212	20,000	15,000
Computer Equipment		1,609	2,209	-	-	-	-	-	-	2,209	-	-
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	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	127,600	133,829	-	-	-	1,985	-	1,985	135,988	70,121	53,416

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. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget		
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
R thousands		A	A1	B	C	D	E	F	G	H			
ASSET REGISTER SUMMARY - PPE (WDV)		5	692,232	808,949	–	–	–	1,985	–	1,985	810,934	705,634	690,039
Roads Infrastructure			346,021	365,917				1,985	–	1,985	367,903	341,174	350,404
Storm water Infrastructure			2,809	43,635					–	–	43,635	3,121	3,213
Electrical Infrastructure			4,918	14,629					–	–	14,629	1,918	1,910
Water Supply Infrastructure			–	–					–	–	–	–	–
Sanitation Infrastructure			70	36					–	–	36	–	–
Solid Waste Infrastructure			2,174	2,134					–	–	2,134	–	–
Rail Infrastructure			–	–					–	–	–	–	–
Coastal Infrastructure			–	–					–	–	–	–	–
Information and Communication Infrastructure			–	–					–	–	–	–	–
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													
Depreciation & asset impairment			37,856	37,856	–	–	–	–	–	–	37,856	38,992	39,772
Repairs and Maintenance by asset class		3	27,348	29,196	–	–	–	–	–	–	29,196	28,151	29,446
Roads Infrastructure			8,548	8,548	–	–	–	–	–	–	8,548	8,941	9,352
Storm water Infrastructure			2,870	2,870	–	–	–	–	–	–	2,870	3,002	3,140
Electrical Infrastructure			3,000	2,565	–	–	–	–	–	–	2,565	3,138	3,282
Water Supply Infrastructure			–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure			–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure			3,391	4,696	–	–	–	–	–	–	4,696	3,547	3,710
Rail Infrastructure			–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure			–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure			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
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			–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted			65,204	67,052	–	–	–	–	–	–	67,052	67,143	69,219

Explanatory notes to Table B9 - Asset Management

Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Table 11 Basic Service delivery measurement

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. Unavail.	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)	2								-	-		
Other water supply (at least min.service level)									-	-		
Below Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	0							-	-	0	
Other water supply (< min.service level)	3,4	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)									-	-		
Below Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet									-	-		
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)									-	-		
Below 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 level)									-	-		
Below 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 Services:	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 - Informal Settlements (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	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	6								-	-		
Other									-	-		
Total revenue cost of subsidised services provided		944	14,354	-	-	-	-	-	-	14,354	15,014	15,704

Even though the Council is placing great emphasis on securing the financial sustainability of the municipality, this is not being done at the expense of services to the poor. The section of Free Services shows that the amount spent on Free Basic Services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make progress in addressing service delivery backlogs.

Part 2 – Supporting Documentation

2.2 ADJUSTMENT TO BUDGET ASSUMPTION

There were no adjustments to budget assumption.

2.3 ADJUSTMENTS TO BUDGET FUNDING

Section 18(1) of the MFMA states that an annual budget may only be funded from:

- Realistically anticipated revenues to be collected,
- Cash backed accumulated funds from previous year's surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section.

This refers to the narrative summary of the impact of the adjustment budget on the funding of operation and capital expenditure for the municipality.

The adjustment budget is funded by realistically anticipated revenues. This then ensures the financial sustainability of the municipality that both operating and capital expenditure is funded appropriately.

2.4 ADJUSTMENT TO CAPITAL EXPENDITURE

Capital expenditure: -have been increased by R6.2 million to an adjusted budget of R133.8 million. Adjustment has considered the approved rollover for MIG funding and reprioritization of capital projects funded through reserves.

Capital Budget funded by National and Provincial Government have been increased by R5.4 million to an adjustment budget of R45.1 million. Adjusted has considered the approved rollovers that were not fully spent in the previous financial year which have been approved by the National and Provincial Treasury.

□ Municipal Infrastructure Grant (MIG) of R5,377,560 and

The revised DORA has an impact on grant receipts and expenditure which have been considered in this adjustment budget. This review has an impact on revenue and expenditure as we have adjusted revenue and expenditure in the budget.

Capital Budget funded from internally generated funds has been adjusted from R92.9 million to R94.5 million with a increase of R1.6 million at 1.5 per cent.

Table 12 Supporting Table SB1- Budgeted Financial Performance

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	Prior Adjusted	Accum. Funds	Multi- year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts .	Total Adjusts .	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6 A1	7 B	8 C	9 D	10 E	11 F	12 G	13 H		
R thousands		A	A1	B	C	D	E	F	G	H		
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 (<i>exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA</i>)		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 (<i>in excess of 50 kwh per indigent household per month</i>)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (<i>50 kwh per indigent household per month</i>)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		72,341	72,341	-	-	-	-	-	-	72,341	75,479	79,636
Service charges - Water												
Total Service charges - water		-	-					-	-	-	-	-
Less Revenue Foregone (<i>in excess of 6 kilolitres per indigent household per month</i>)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (<i>6 kilolitres per indigent household per month</i>)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		-	-					-	-	-	-	-
Less Revenue Foregone (<i>in excess of free sanitation service to indigent households</i>)		-	-					-	-	-	-	-
Less Cost of Free Basis Services (<i>free sanitation service to indigent households</i>)		-	-	-	-	-	-	-	-	-	-	-
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 (<i>in excess of one removal a week to indigent households</i>)		944	944					-	-	944	988	1,033
Less Cost of Free Basis Services (<i>removed once a week to indigent households</i>)		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		14,106	14,106	-	-	-	-	-	-	14,106	14,756	15,436

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	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
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	4	7,782	7,782					-	-	7,782	5,140	5,377
Entertainment		-	-					-	-	-	-	-
Scarcity		-	-					-	-	-	-	-
Acting 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	1	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	1	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
Water Bulk Purchases		-	-					-	-	-	-	-
Total bulk purchases	1	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	1	54,755	66,735	-	-	-	-	-	-	66,735	58,212	61,289
Repairs and Maintenance by Expenditure Item	14											
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 Expendit	15	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

Table 13 Supporting Table SB2- Financial Position Budget

KZN291 Mandeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 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. Unavoi d.	Nat. or Prov. Govt	Other Adjusts	Total Adjusts	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	4 A1	5 B	6 C	7 D	8 E	9 F	10 G	11 H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		23,548	24,259					-	-	24,259	23,649	24,472
Water		-	-					-	-	-	-	-
Waste		78,452	75,521					-	-	75,521	80,542	82,015
Waste Water		852	1,322					-	-	1,322	891	932
Other trade receivables from exchange transactions		4,337	660					-	-	660	4,920	5,422
Gross: Trade and other receivables from exchange transactions		107,189	101,762	-	-	-	-	-	-	101,762	110,003	112,841
Less: Impairment for debt	1	(74,020)	(68,817)	-	-	-	-	-	-	(68,817)	(76,742)	(87,966)
Impairment for Electricity		(4,163)	(3,298)					-	-	(3,298)	(4,258)	(4,326)
Impairment for Water		-	-					-	-	-	-	-
Impairment for Waste		(2,435)	(62,018)					-	-	(62,018)	(2,459)	(2,484)
Impairment for Waste Water		-	-					-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(67,422)	(3,500)					-	-	(3,500)	(70,025)	(81,157)
Total net Trade and other receivables from Exchange transactions		33,169	32,945	-	-	-	-	-	-	32,945	33,260	24,875
Receivables from non-exchange transactions												
Property rates		134,110	193,671					-	-	193,671	138,141	142,879
Less: Impairment of Property rates		(103,609)	(138,137)					-	-	(138,137)	(106,837)	(99,048)
Net Property rates		30,501	55,534	-	-	-	-	-	-	55,534	31,304	43,831
Other receivables from non-exchange transactions		8,541	5,425					-	-	5,425	8,817	9,027
Impairment for other receivables from non-exchange transactions		(2,999)	(2,878)					-	-	(2,878)	(3,089)	(3,151)
Net other receivables from non-exchange transactions		5,542	2,547	-	-	-	-	-	-	2,547	5,728	5,876
Total net Receivables from non-exchange transactions		36,042	58,081	-	-	-	-	-	-	58,081	37,031	49,707
Consumables												
Standard Rated												
Opening Balance		553	804					-	-	804	(1,058)	(1,727)
Acquisitions		476	476					-	-	476	490	510
Issues	13	(1,164)	(2,338)					-	-	(2,338)	(1,159)	(1,210)
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Consumables Standard Rated		(136)	(1,058)	-	-	-	-	-	-	(1,058)	(1,727)	(2,427)
Materials and Supplies												
Opening Balance		121	186					-	-	186	804	1,342
Acquisitions		3,915	3,915					-	-	3,915	4,237	4,283
Issues	13	(3,955)	(3,297)					-	-	(3,297)	(3,699)	(3,908)
Adjustments	14	-	-					-	-	-	-	-
Write-offs	15	-	-					-	-	-	-	-
Closing balance - Materials and Supplies		81	804	-	-	-	-	-	-	804	1,342	1,717
Land												
Opening Balance		39,038	41,744					-	-	41,744	41,744	41,744
Acquisitions		-	-					-	-	-	-	-
Sales		-	-					-	-	-	-	-
Adjustments		-	-					-	-	-	-	-
Correction of Prior period errors		-	-					-	-	-	-	-
Transfers		-	-					-	-	-	-	-
Closing Balance - Land		39,038	41,744	-	-	-	-	-	-	41,744	41,744	41,744
Closing Balance - Inventory & Consumables		38,984	41,490	-	-	-	-	-	-	41,490	41,359	41,035
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		864,990	1,089,542				1,985	-	1,985	1,091,527	906,051	892,980
Leases recognised as PPE	2	-	-				-	-	-	-	-	-
Less: Accumulated depreciation		(233,600)	(324,513)				-	-	-	(324,513)	(261,213)	(263,721)
Total Property, plant & equipment	1	631,390	765,028	-	-	-	1,985	-	1,985	767,014	644,838	629,258
Trade and other payables												
Trade and other payables from exchange transactions		23,220	48,056					-	-	48,056	24,739	25,119
Other trade payables from exchange transactions		-	-					-	-	-	-	-
Trade payables from Non-exchange transactions: Un		8,284	5,436				2,898	-	2,898	8,334	-	-
Trade payables from Non-exchange transactions: O		-	-				-	-	-	-	-	-
VAT		14,759	21,570				(1,008)	-	(1,008)	20,562	15,184	16,670
Total Trade and other payables	1	46,263	75,062	-	-	-	1,890	-	1,890	76,952	39,923	41,789
Non current liabilities - Financial liabilities												
Borrowing	3	-	-					-	-	-	-	-
Provisions - non current												
Retirement benefits		22,993	25,770					-	-	25,770	23,455	23,223
Refuse landfill site rehabilitation		-	-					-	-	-	-	-
Other		-	-					-	-	-	-	-
Total Provisions - non current		22,993	25,770	-	-	-	-	-	-	25,770	23,455	23,223
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		808,780	938,978					-	-	938,978	858,373	859,656
GRAP adjustments		-	-					-	-	-	-	-
Restated balance		808,780	938,978	-	-	-	-	-	-	938,978	858,373	859,656
Surplus/(Deficit)		43,244	25,588	-	-	-	2,284	-	2,284	27,872	44,553	47,087
Accumulated Surplus/(Deficit)	1	852,024	964,566	-	-	-	2,284	-	2,284	966,849	902,927	906,743
Reserves												
Housing Development Fund		2,086	2,133					-	-	2,133	2,249	2,313
Capital replacement		-	-					-	-	-	-	-
Total Reserves	2	2,086	2,133	-	-	-	-	-	-	2,133	2,249	2,313
TOTAL COMMUNITY WEALTH/EQUITY	2	854,111	966,699	-	-	-	2,284	-	2,284	968,983	905,175	909,056

Table 14 Supporting Table SB4- Adjustments to Budgeted performance indicators

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
Borrowing Management									
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	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				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
Revenue Management									
Annual Debtors Collection Rate	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				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					55.9%	81.3%	80.8%	33.7%	30.0%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				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%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service				1467.7%	1473.5%	1451.4%	1489.5%	1520.6%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received				7.4%	7.3%	7.5%	7.3%	5.4%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational				0.0	0.0	0.0	0.0	0.0

Table 15 Supporting Table SB6- Adjustment Budget- Funding Measurement

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

R2N291 Mandeni - Supporting Table S80 Adjustments Budget - Funding measurement - 06-04-2023						Medium Term Revenue and Expenditure Framework				
Description	Ref	MFMA section	2021/22	2022/23	2023/24	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2025/26	Budget Year +2 2026/27
			Audited Outcome	Audited Outcome	Audited Outcome					
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 exclusi	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%

Table 16 Supporting Table SB7- Adjustment Budget- Transfers and grant receipts

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
		A	7 A1	8 B	9 C	10 D	11 E	12 F		
R thousands										
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 Ot	-	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

Table 17 Supporting Table SB8- Adjustment Budget- Transfers and grant expenditure

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	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		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAMME	1									
Operating expenditure of Transfers and Grants										
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
0										
Provincial Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
0		-	-	-	-	-	-	-		
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
	-									
Total operating expenditure of Transfers and Grants:		15,033	-	-	(7,727)	-	(7,727)	7,306	11,969	13,434
Capital expenditure of Transfers and Grants										
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	-	-
		-	-	-	-	-	-	-	-	-
0										
0										
Provincial Government:		-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
0										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
0										
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

Table 18 Supporting Table SB9- Adjustment Budget- Reconciliation of Transfers

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 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
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands		A	A1	B	C	D	E	F		
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		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-
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

Table 19 Supporting Table SB11- Adjustment Budget- Councilor and staff benefits

KZN291 Mandeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 08-04-2025

Summary of remuneration	Ref	Budget Year 2024/25									
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts .	Adjusted Budget	% change
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
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 obligati	5	3,736	3,736					-	-	3,736	0.0%
Entertainment		-	-					-	-	-	
Scarcity		-	-					-	-	-	
Acting and post related allowance		-	-					-	-	-	
In kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipi		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 obligati	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%
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%

Table 20 Supporting Table SB14- Adjustment Budget- Monthly revenue and expenditur

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

Description	Ref	Budget Year 2024/25												Full year budget	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		6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	6,028	72,341	72,341	75,479	79,636
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	1,176	14,106	14,106	14,756	15,436
Sale of Goods and Rendering of Services		230	230	230	230	230	230	230	230	230	230	230	230	2,755	2,755	8,405	13,354
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		125	125	125	125	125	125	125	125	125	125	125	125	1,500	1,500	1,007	1,053
Interest earned from Current and Non Current Assets		2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	2,333	28,000	28,000	28,840	29,705
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		60	60	60	60	60	60	60	60	60	60	60	60	724	724	391	409
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		146	146	146	146	146	146	146	146	146	146	146	146	1,750	1,750	1,254	1,313
Non-Exchange Revenue																	
Property rates		5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	5,186	62,237	62,237	65,099	69,094
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		109	109	109	109	109	109	109	109	109	109	109	109	1,310	1,310	1,371	1,434
Licences or permits		80	80	80	80	80	80	80	80	80	80	80	80	957	957	1,001	1,047
Transfer and subsidies - Operational		21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	21,097	253,163	253,163	252,337	246,760
Interest		276	276	276	276	276	276	276	276	276	276	276	276	3,308	3,308	3,113	3,256
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		9,868	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,846	36,616	118,421	442,150	453,053	462,498
Expenditure By Type																	
Employee related costs		12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	12,712	152,543	152,543	153,638	154,713
Remuneration of councillors		1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	1,366	16,388	16,388	16,879	17,217
Bulk purchases - electricity		4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	4,822	57,866	57,866	59,164	61,931
Inventory consumed		470	470	470	470	470	470	470	470	470	470	470	470	5,634	5,634	4,858	5,118
Debt impairment		2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	2,522	30,261	30,261	30,463	30,416
Depreciation and amortisation		3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	3,155	37,856	37,856	38,992	39,772
Interest		275	275	275	275	275	275	275	275	275	275	275	275	3,300	3,300	3,452	3,611
Contracted services		7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	7,021	84,257	84,257	77,357	79,136
Transfers and subsidies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irrecoverable debts written off		522	522	522	522	522	522	522	522	522	522	522	522	6,261	6,261	6,323	6,387
Operational costs		5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	5,561	66,735	66,735	58,212	61,289
Losses on disposal of Assets		50	50	50	50	50	50	50	50	50	50	50	50	600	600	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		38,475	38,475	38,475	38,475	38,475	38,475	38,475	38,475	38,475	38,475	38,475	38,475	394,365	461,700	449,339	459,589
Surplus/(Deficit)		(28,607)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,629)	(1,859)	(275,944)	(19,550)	3,714	2,909
Transfers and subsidies - capital (monetary allocations)		3,952	3,952	3,952	3,952	3,403	3,681	3,952	3,952	3,952	3,952	3,952	4,771	47,421	40,840	44,178	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(24,655)	2,323	2,323	2,323	1,774	2,052	2,323	2,323	2,323	2,323	2,323	2,912	(275,944)	27,872	44,553	47,087

Table 21 Supporting Table SB15- Adjustment Budget- Monthly Cash Flow

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

Monthly cash flows	Ref	Budget Year 2024/25												Full year budget	Medium Term Revenue and		
		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	1																
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		1,055	489	349	311	314	434	-	-	-	-	-	(2,952)	-	-	366	383
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	28,840	29,705
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	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	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	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	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	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	68,038	71,221
Acquisitions - water & other inventory	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	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	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)	2,283	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)	4,399	2,898	(35,691)	(16,490)
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	(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)

2.8 Municipal Manager's quality certificate

I S.G. Khuzwayo, Municipal Manager of Mandeni Municipality,

hereby certify that the Adjustment budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the:

- **mSCOA Adjustment Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.**

Print Name Mr. S.G. Khuzwayo

Municipal manager of Mandeni Municipality (KZN 291)

Signature _____

Date **8th April 2025**