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Preparation Instructions

Municipality Name: KZN291 Mandeni ▼

CFO Name: Ms N Guzana

Tel: 032 456 8267 Fax:

E-Mail: Mpume.Guzana@mandeni.gov.za

Date of Adjustments Budget 18-06-2026

MTREF: 2025 ▼

Budget Year: 2025/26

Does this municipality have Entities? No ▼

If YES: Identify type of report: ▼

Name Votes & Sub-Votes

Printing Instructions

Showing / Hiding Columns

Hide Reference columns on all sheets

Hide Pre-audit columns on all sheets

Showing / Clearing Highlights

Clear Highlights on all sheets

Important documents which provide essential assistance

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[Dummy Budget Guide](#) [Click to view](#)

[Funding Compliance Guide](#) [Click to view](#)

[MFMA Return Forms](#) [Click to view](#)

Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
Legislative structure votes 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]	Executive and council 1.1 Mayor and Council 1.2 Municipal Manager, Town Secretary and Chief Executive 1.3 (Name of sub-vote) 1.4 (Name of sub-vote) 1.5 (Name of sub-vote) 1.6 (Name of sub-vote) 1.7 (Name of sub-vote) 1.8 (Name of sub-vote) 1.9 (Name of sub-vote) Finance and administration 2.1 Administrative and Corporate Support 2.2 Asset Management 2.3 Finance 2.4 Fleet Management 2.5 Human Resources 2.6 Information Technology 2.7 Property Services 2.8 Security Services 2.9 Supply Chain Management 2.9 Valuation Service Internal audit 3.1 Governance Function 3.2 Risk Management 3.3 (Name of sub-vote) 3.4 (Name of sub-vote) 3.5 (Name of sub-vote) 3.6 (Name of sub-vote) 3.7 (Name of sub-vote) 3.8 (Name of sub-vote) 3.9 (Name of sub-vote) 3.10 (Name of sub-vote) Community and social services 4.1 (Name of sub-vote) 4.2 Cemeteries, Funeral Parlours and Crematoriums 4.3 Community Halls and Facilities 4.4 Libraries and Archives 4.5 (Name of sub-vote) 4.6 Leisure Programmes 4.7 Disaster Management 4.8 Animal Care and Diseases 4.9 Child Care Facilities 4.9 Fire Fighting and Protection Sport and Recreation 5.1 Community Parks (including Nurseries) 5.2 (Name of sub-vote) 5.3 Recreational Facilities 5.4 Sports Grounds and Stadiums 5.5 Beaches and Jetties 5.6 (Name of sub-vote) 5.7 (Name of sub-vote) 5.8 (Name of sub-vote) 5.9 (Name of sub-vote) 5.10 (Name of sub-vote) Public safety 6.1 Police Forces, Traffic and Street Parking Control 6.2 (Name of sub-vote) 6.3 Civil Defence 6.4 (Name of sub-vote) 6.5 (Name of sub-vote) 6.6 (Name of sub-vote) 6.7 (Name of sub-vote) 6.8 (Name of sub-vote) 6.9 (Name of sub-vote) 6.10 (Name of sub-vote) Housing 7.1 Housing 7.2 Informal Settlements 7.3 (Name of sub-vote) 7.4 (Name of sub-vote) 7.5 (Name of sub-vote) 7.6 (Name of sub-vote) 7.7 (Name of sub-vote) 7.8 (Name of sub-vote) 7.9 (Name of sub-vote) 7.9 (Name of sub-vote) Planning and Development 8.1 Corporate Wide Strategic Planning (IDPs, LEDIs) 8.2 Economic Development/Plannings 8.3 Project Management Unit 8.4 Town Planning, Building Regulations and Enforcement, and City Engineer 8.5 Regional Planning and Development 8.6 Development Facilitation 8.7 Central City Improvement District 8.8 (Name of sub-vote) 8.9 Tourism 8.10 Billboards Road transport 9.1 Roads 9.2 Road and Traffic Regulation 9.3 Storm Water Management 9.4 (Name of sub-vote) 9.5 (Name of sub-vote) 9.6 (Name of sub-vote) 9.7 (Name of sub-vote) 9.8 (Name of sub-vote) 9.9 (Name of sub-vote) 9.9 (Name of sub-vote) Energy sources 10.1 Electricity 10.2 Street Lighting and Signal Systems 10.3 (Name of sub-vote) 10.4 (Name of sub-vote) 10.5 (Name of sub-vote) 10.6 (Name of sub-vote) 10.7 (Name of sub-vote) 10.8 (Name of sub-vote) 10.9 (Name of sub-vote) 10.10 (Name of sub-vote) Waste Management 11.1 Solid Waste Removal 11.2 Solid Waste Disposal (Landfill Sites) 11.3 Street Cleaning 11.4 Recycling 11.5 (Name of sub-vote) 11.6 (Name of sub-vote) 11.7 (Name of sub-vote) 11.8 (Name of sub-vote) 11.9 (Name of sub-vote) 11.10 (Name of sub-vote) Environmental Protection 12.1 Biodiversity and Landscape 12.2 (Name of sub-vote) 12.3 (Name of sub-vote) 12.4 (Name of sub-vote) 12.5 (Name of sub-vote) 12.6 (Name of sub-vote) 12.7 (Name of sub-vote) 12.8 (Name of sub-vote) 12.9 (Name of sub-vote) 12.10 (Name of sub-vote) [NAME OF VOTE 13] 13.1 (Name of sub-vote) 13.2 (Name of sub-vote) 13.3 (Name of sub-vote) 13.4 (Name of sub-vote) 13.5 (Name of sub-vote) 13.6 (Name of sub-vote) 13.7 (Name of sub-vote) 13.8 (Name of sub-vote) 13.9 (Name of sub-vote) 13.10 (Name of sub-vote) [NAME OF VOTE 14] 14.1 (Name of sub-vote) 14.2 (Name of sub-vote) 14.3 (Name of sub-vote) 14.4 (Name of sub-vote) 14.5 (Name of sub-vote) 14.6 (Name of sub-vote) 14.7 (Name of sub-vote) 14.8 (Name of sub-vote) 14.9 (Name of sub-vote) 14.9 (Name of sub-vote) [NAME OF VOTE 15] 15.1 (Name of sub-vote) 15.2 (Name of sub-vote) 15.3 (Name of sub-vote) 15.4 (Name of sub-vote) 15.5 (Name of sub-vote) 15.6 (Name of sub-vote) 15.7 (Name of sub-vote) 15.8 (Name of sub-vote) 15.9 (Name of sub-vote) 15.10 (Name of sub-vote)	Legislative sub-votes 1.1 - (Name of sub-vote) 2.1 - (Name of sub-vote) 3.1 - (Name of sub-vote) 4.1 - (Name of sub-vote) 5.1 - (Name of sub-vote) 6.1 - (Name of sub-vote) 7.1 - (Name of sub-vote) 8.1 - (Name of sub-vote) 9.1 - (Name of sub-vote) 10.1 - (Name of sub-vote) 11.1 - (Name of sub-vote) 12.1 - (Name of sub-vote) 13.1 - (Name of sub-vote) 14.1 - (Name of sub-vote) 15.1 - (Name of sub-vote)

KZN291 Mandeni - Contact Information
A. GENERAL INFORMATION

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

Set name on 'Instructions' sheet

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

B. CONTACT INFORMATION

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

C. POLITICAL LEADERSHIP

Speaker:		Secretary/PA to the Speaker:	
ID Number	7212270587086	ID Number	8904160431081
Title	Ms.	Title	Ms
Name	Phindile Sishi	Name	Lindiwe Mtenga
Telephone number	032 456 8217	Telephone number	032 456 8333
Cell number	083 545 7421	Cell number	078 385 1234
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	phindile.sishi@mandeni.gov.za	E-mail address	lindiwe.mtenga@mandeni.gov.za
Mayor/Executive Mayor:		Secretary/PA to the Mayor/Executive Mayor:	
ID Number	7707155376083	ID Number	9202250998088
Title	Mr	Title	Ms.
Name	Thabani Phiwayinkosi Mdlalose	Name	Sinegugu Dlamini
Telephone number	0324568229	Telephone number	032 456 8229
Cell number	0766795819	Cell number	081 355 7990
Fax number	0324562504	Fax number	032 456 2504
E-mail address	thabani.mdlalose@mandeni.gov.za	E-mail address	sinegugu.dlamini@mandeni.gov.za
Deputy Mayor/Executive Mayor:		Secretary/PA to the Deputy Mayor/Executive Mayor:	
ID Number	6409115605088	ID Number	9402230370081
Title	Mr.	Title	Ms.
Name	Bhekithemba Lawrance Magwaza	Name	Zinhle Mlambo
Telephone number	0'324568217	Telephone number	032 456 8217
Cell number	0'834528660	Cell number	0762954993/0676288101
Fax number	0'324562504	Fax number	032 456 2504
E-mail address	bhekithemba.magwaza@mandeni.gov.za	E-mail address	zinhle.mlambo@mandeni.gov.za
D. MANAGEMENT LEADERSHIP			
Municipal Manager:		Secretary/PA to the Municipal Manager:	
ID Number	7502165708080	ID Number	
Title	Mr	Title	Ms
Name	Sizwe Khuzwayo	Name	Nokwanda Khuzwayo
Telephone number	032 456 8201	Telephone number	032 456 8255
Cell number	084 250 3327	Cell number	
Fax number	032 456 2504	Fax number	032 456 2504
E-mail address	sizwe.khuzwayo@mandeni.gov.za	E-mail address	nokwanda.khuzwayo@mandeni.gov.za
Chief Financial Officer		Secretary/PA to the Chief Financial Officer	
ID Number	8405090548085	ID Number	7811270398087
Title	Ms.	Title	Ms.
Name	Ms N Guzana	Name	Phakeme Shando
Telephone number	032-456 8224	Telephone number	032 456 8230

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

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8406200422088	ID Number	7807070567087
Title	Mrs	Title	Ms.
Name	Samukelisiwe Zama	Name	Buyisiwe Chala
Telephone number	0324568341	Telephone number	032 456 8316
Cell number	0834546323	Cell number	078 507 5552
Fax number	0324542504	Fax number	032 456 2504
E-mail address	samukelisiwe.zama@mandeni.gov.za	E-mail address	buyisiwe.chala@mandeni.gov.za
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	8710110589088	ID Number	
Title	Mrs	Title	
Name	Nothando Ndlovu	Name	
Telephone number	0324568257	Telephone number	
Cell number	0735250759	Cell number	
Fax number	0324542504	Fax number	
E-mail address	thando.cele@mandeni.gov.za	E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
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Cell number		Cell number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Fax number		Fax number	
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Official responsible for submitting financial information		Official responsible for submitting financial information	
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Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	

KZN291 Mandeni - Table B1 Adjustments Budget Summary - 18-06-2026

Description	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	64,913	64,913	–	–	–	–	–	–	64,913	97,157	99,586
Service charges	97,399	105,421	–	–	–	–	–	–	105,421	104,639	107,255
Investment revenue	25,000	25,000	–	–	–	–	–	–	25,000	26,125	26,778
Transfers recognised - operational	254,956	254,848	–	–	–	–	–	–	254,848	273,512	280,741
Other own revenue	12,353	12,846	–	–	–	–	2,463	2,463	15,309	12,899	13,182
Total Revenue (excluding capital transfers and contributions)	454,622	463,028	–	–	–	–	2,463	2,463	465,491	514,332	527,542
Employee costs	167,901	167,901	–	–	–	–	2,400	2,400	170,301	175,095	179,623
Remuneration of councillors	17,043	17,043	–	–	–	–	–	–	17,043	17,981	18,431
Depreciation & asset impairment	68,316	66,316	–	–	–	–	10,665	10,665	76,981	71,390	73,175
Finance charges	3,050	3,050	–	–	–	–	(2,400)	(2,400)	650	3,187	3,267
Inventory consumed and bulk purchases	72,025	77,557	–	–	–	–	2,500	2,500	80,057	68,423	70,133
Transfers and subsidies	–	2,350	–	–	–	–	–	–	2,350	–	–
Other expenditure	159,608	169,803	–	–	–	–	9,113	9,113	178,917	147,009	150,863
Total Expenditure	487,944	504,021	–	–	–	–	22,278	22,278	526,299	483,086	495,492
Surplus/(Deficit)	(33,322)	(40,993)	–	–	–	–	(19,815)	(19,815)	(60,808)	31,246	32,050
Transfers and subsidies - capital (monetary allocations)	46,017	59,528	–	–	–	–	–	–	59,528	44,629	46,586
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	12,694	18,535	–	–	–	–	(19,815)	(19,815)	(1,280)	75,875	78,637
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	12,694	18,535	–	–	–	–	(19,815)	(19,815)	(1,280)	75,875	78,637
Capital expenditure & funds sources											
Capital expenditure	130,596	126,749	–	–	–	–	–	–	126,749	76,156	78,791
Transfers recognised - capital	40,058	51,806	–	–	–	–	–	–	51,806	38,808	40,510
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	90,538	74,943	–	–	–	–	–	–	74,943	37,347	38,281
Total sources of capital funds	130,596	126,749	–	–	–	–	–	–	126,749	76,156	78,791
Financial position											
Total current assets	178,561	172,052	–	–	–	–	(12,113)	(12,113)	159,939	65,977	63,030
Total non current assets	805,344	883,806	–	–	–	–	(7,702)	(7,702)	876,104	37,658	39,331
Total current liabilities	88,340	114,184	–	–	–	–	(50)	(50)	114,134	14,452	17,775
Total non current liabilities	25,770	27,321	–	–	–	–	–	–	27,321	–	–
Community wealth/Equity	869,795	959,863	–	–	–	–	(19,815)	(19,815)	940,047	76,026	78,791
Cash flows											
Net cash from (used) operating	62,299	70,457	–	–	–	–	(8,987)	(8,987)	61,470	241,056	245,795
Net cash from (used) investing	(144,685)	(140,261)	–	–	–	–	–	–	(140,261)	(95,509)	(95,776)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	9,822	62,123	–	–	–	–	(8,987)	(8,987)	53,136	145,547	150,019
Cash backing/surplus reconciliation											
Cash and investments available	9,811	62,123	–	–	–	–	(8,987)	(8,987)	53,136	50,026	54,231
Application of cash and investments	(47,808)	40,248	–	–	–	–	(43,586)	(43,586)	(3,338)	30,221	34,007
Balance - surplus (shortfall)	57,618	21,875	–	–	–	–	34,599	34,599	56,474	19,805	20,224
Asset Management											
Asset register summary (WDV)	805,344	883,806	–	–	–	–	(7,702)	(7,702)	876,104	37,658	39,331
Depreciation	–	–	–	–	–	–	–	–	–	–	–
Renewal and Upgrading of Existing Assets	97,944	91,021	–	–	–	–	1,882	1,882	92,903	68,593	71,036
Repairs and Maintenance	35,473	35,797	–	–	–	–	137	137	35,934	23,893	24,490
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	985	14,971	–	–	–	–	–	–	14,971	(13,599)	(13,939)
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

KZN291 Mandeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 18-06-2026

Standard Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4	A										
Revenue - Functional												
Governance and administration		342,170	339,669	-	-	-	-	2,463	2,463	342,131	357,614	366,605
Executive and council		8,365	8,365	-	-	-	-	-	-	8,365	8,741	8,960
Finance and administration		333,805	331,304	-	-	-	-	2,463	2,463	333,766	348,873	357,645
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		6,128	5,933	-	-	-	-	-	-	5,933	6,337	6,607
Community and social services		5,719	5,611	-	-	-	-	-	-	5,611	5,911	6,169
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		408	321	-	-	-	-	-	-	321	427	438
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		52,717	66,707	-	-	-	-	-	-	66,707	49,694	51,778
Planning and development		48,740	50,219	-	-	-	-	-	-	50,219	47,327	49,352
Road transport		3,977	16,488	-	-	-	-	-	-	16,488	2,367	2,426
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		99,623	110,248	-	-	-	-	-	-	110,248	116,057	119,149
Energy sources		83,081	91,103	-	-	-	-	-	-	91,103	98,755	101,415
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		16,543	19,145	-	-	-	-	-	-	19,145	17,302	17,734
Other		-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	2	500,638	522,556	-	-	-	-	2,463	2,463	525,019	529,702	544,139
Expenditure - Functional												
Governance and administration		240,817	246,570	-	-	-	-	15,181	15,181	261,751	231,291	237,091
Executive and council		79,879	74,794	-	-	-	-	622	622	75,415	80,588	82,603
Finance and administration		160,937	171,776	-	-	-	-	14,560	14,560	186,336	150,703	154,489
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		51,805	56,250	-	-	-	-	655	655	56,905	53,790	55,241
Community and social services		36,398	40,484	-	-	-	-	305	305	40,789	37,691	38,739
Sport and recreation		13,045	13,608	-	-	-	-	350	350	13,958	13,631	13,972
Public safety		2,148	1,943	-	-	-	-	-	-	1,943	2,244	2,301
Housing		214	214	-	-	-	-	-	-	214	224	229
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		92,410	93,620	-	-	-	-	1,751	1,751	95,371	89,817	92,106
Planning and development		26,477	25,445	-	-	-	-	522	522	25,967	27,704	28,440
Road transport		60,311	62,637	-	-	-	-	1,751	1,751	64,388	56,239	57,645
Environmental protection		5,622	5,538	-	-	-	-	(522)	(522)	5,016	5,874	6,021
Trading services		102,391	107,049	-	-	-	-	4,691	4,691	111,740	107,643	110,495
Energy sources		75,903	82,005	-	-	-	-	2,833	2,833	84,838	79,949	82,108
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		3,048	3,048	-	-	-	-	232	232	3,280	3,185	3,265
Waste management		23,440	21,997	-	-	-	-	1,626	1,626	23,623	24,509	25,122
Other		522	531	-	-	-	-	-	-	531	545	559
Total Expenditure - Functional	3	487,944	504,021	-	-	-	-	22,278	22,278	526,299	483,086	495,492
Surplus/ (Deficit) for the year		12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	46,617	48,647

References

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

KZN291 Mandeni - Table B2 Adjustments Budget Financial Performance (functional classification) - B - 18-06-2026

Standard Classification Description	Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H			
R thousand	1												
Revenue - Functional													
Municipal governance and administration		342,170	339,669	-	-	-	-	2,463	2,463	342,131	357,614	366,605	
Executive and council		8,365	8,365	-	-	-	-	-	-	8,365	8,741	8,960	
Mayor and Council		8,365	8,365					-	-	8,365	8,741	8,960	
Municipal Manager, Town Secretary and Chief		-	-					-	-	-	-	-	
Finance and administration		333,805	331,304	-	-	-	-	2,463	2,463	333,766	348,873	357,645	
Administrative and Corporate Support		-	-					-	-	-	-	-	
Asset Management		-	-					-	-	-	-	-	
Finance		333,397	330,895					2,463	2,463	333,358	348,446	357,207	
Fleet Management		-	-					-	-	-	-	-	
Human Resources		-	-					-	-	-	-	-	
Information Technology		-	-					-	-	-	-	-	
Legal Services		-	-					-	-	-	-	-	
Marketing, Customer Relations, Publicity and Media		-	-					-	-	-	-	-	
Property Services		-	-					-	-	-	-	-	
Risk Management		-	-					-	-	-	-	-	
Security Services		-	-					-	-	-	-	-	
Supply Chain Management		408	408					-	-	408	427	438	
Valuation Service		-	-					-	-	-	-	-	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
Governance Function		-	-					-	-	-	-	-	
Community and public safety		6,128	5,933	-	-	-	-	-	-	5,933	6,337	6,607	
Community and social services		5,719	5,611	-	-	-	-	-	-	5,611	5,911	6,169	
Aged Care		-	-					-	-	-	-	-	
Agricultural		-	-					-	-	-	-	-	
Animal Care and Diseases		-	-					-	-	-	-	-	
Cemeteries, Funeral Parlours and Crematoriums		-	-					-	-	-	-	-	
Child Care Facilities		-	-					-	-	-	-	-	
Community Halls and Facilities		703	703					-	-	703	735	754	
Consumer Protection		-	-					-	-	-	-	-	
Cultural Matters		-	-					-	-	-	-	-	
Disaster Management		-	-					-	-	-	-	-	
Education		-	-					-	-	-	-	-	
Indigenous and Customary Law		-	-					-	-	-	-	-	
Industrial Promotion		-	-					-	-	-	-	-	
Language Policy		-	-					-	-	-	-	-	
Libraries and Archives		5,016	4,908					-	-	4,908	5,175	5,416	
Literacy Programmes		-	-					-	-	-	-	-	
Media Services		-	-					-	-	-	-	-	
Museums and Art Galleries		-	-					-	-	-	-	-	
Population Development		-	-					-	-	-	-	-	
Provincial Cultural Matters		-	-					-	-	-	-	-	
Theatres		-	-					-	-	-	-	-	
Zoo's		-	-					-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Beaches and Jetties		-	-					-	-	-	-	-	
Casinos, Racing, Gambling, Wagering		-	-					-	-	-	-	-	
Community Parks (including Nurseries)		-	-					-	-	-	-	-	
Recreational Facilities		-	-					-	-	-	-	-	
Sports Grounds and Stadiums		-	-					-	-	-	-	-	
Public safety		408	321	-	-	-	-	-	-	321	427	438	
Civil Defence		-	-					-	-	-	-	-	
Cleansing		-	-					-	-	-	-	-	
Control of Public Nuisances		-	-					-	-	-	-	-	
Fencing and Fences		-	-					-	-	-	-	-	
Fire Fighting and Protection		408	321					-	-	321	427	438	
Licensing and Control of Animals		-	-					-	-	-	-	-	
Police Forces, Traffic and Street Parking Control		-	-					-	-	-	-	-	
Pounds		-	-					-	-	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	-	-	
Housing		-	-					-	-	-	-	-	
Informal Settlements		-	-					-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	
Ambulance		-	-					-	-	-	-	-	
Health Services		-	-					-	-	-	-	-	
Laboratory Services		-	-					-	-	-	-	-	
Food Control		-	-					-	-	-	-	-	
Health Surveillance and Prevention of Communicable		-	-					-	-	-	-	-	
Vector Control		-	-					-	-	-	-	-	
Chemical Safety		-	-					-	-	-	-	-	

Economic and environmental services	52,717	66,707	-	-	-	-	-	-	66,707	49,694	51,778
Planning and development	48,740	50,219	-	-	-	-	-	-	50,219	47,327	49,352
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDS)	-	1,000	-	-	-	-	-	-	1,000	-	-
Central City Improvement District	54	533	-	-	-	-	-	-	533	57	58
Development Facilitation	-	-	-	-	-	-	-	-	-	-	-
Economic Development/Planning	52	52	-	-	-	-	-	-	52	55	56
Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-
Town Planning, Building Regulations and	406	406	-	-	-	-	-	-	406	452	423
Project Management Unit	48,228	48,228	-	-	-	-	-	-	48,228	46,764	48,814
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	3,977	16,488	-	-	-	-	-	-	16,488	2,367	2,426
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	2,263	2,263	-	-	-	-	-	-	2,263	2,367	2,426
Roads	1,714	14,225	-	-	-	-	-	-	14,225	-	-
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	-	-	-	-	-	-	-	-	-	-	-
Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	99,623	110,248	-	-	-	-	-	-	110,248	116,057	119,149
Energy sources	83,081	91,103	-	-	-	-	-	-	91,103	98,755	101,415
Electricity	83,081	91,103	-	-	-	-	-	-	91,103	98,755	101,415
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Water Distribution	-	-	-	-	-	-	-	-	-	-	-
Water Storage	-	-	-	-	-	-	-	-	-	-	-
Waste water management	-	-	-	-	-	-	-	-	-	-	-
Public Toilets	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Storm Water Management	-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment	-	-	-	-	-	-	-	-	-	-	-
Waste management	16,543	19,145	-	-	-	-	-	-	19,145	17,302	17,734
Recycling	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Removal	16,543	19,145	-	-	-	-	-	-	19,145	17,302	17,734
Street Cleaning	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Air Transport	-	-	-	-	-	-	-	-	-	-	-
Forestry	-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Tourism	-	-	-	-	-	-	-	-	-	-	-
Total Revenue - Functional	500,638	522,556	-	-	-	-	2,463	2,463	525,019	529,702	544,139
Expenditure - Functional											
Municipal governance and administration	240,817	246,570	-	-	-	-	15,181	15,181	261,751	231,291	237,091
Executive and council	79,879	74,794	-	-	-	-	622	622	75,415	80,588	82,603
Mayor and Council	51,490	46,294	-	-	-	-	0	0	46,294	54,169	55,524
Municipal Manager, Town Secretary and Chief	28,390	28,500	-	-	-	-	622	622	29,121	26,418	27,079
Finance and administration	160,937	171,776	-	-	-	-	14,560	14,560	186,336	150,703	154,489
Administrative and Corporate Support	17,477	16,203	-	-	-	-	581	581	16,784	18,298	18,755
Asset Management	22,124	26,588	-	-	-	-	1,317	1,317	27,904	23,120	23,698
Finance	75,924	73,968	-	-	-	-	9,196	9,196	83,164	79,437	81,466
Fleet Management	23,083	25,037	-	-	-	-	61	61	25,098	11,967	12,241
Human Resources	8,186	8,098	-	-	-	-	-	-	8,098	8,554	8,768
Information Technology	12,709	20,492	-	-	-	-	2,218	2,218	22,710	7,829	8,024
Legal Services	-	-	-	-	-	-	-	-	-	-	-
Marketing, Customer Relations, Publicity and Media	-	-	-	-	-	-	-	-	-	-	-
Property Services	1,121	1,121	-	-	-	-	1,187	1,187	2,308	1,172	1,201
Risk Management	313	269	-	-	-	-	-	-	269	327	335
Security Services	-	-	-	-	-	-	-	-	-	-	-
Supply Chain Management	-	-	-	-	-	-	-	-	-	-	-
Valuation Service	-	-	-	-	-	-	-	-	-	-	-
Internal audit	-	-	-	-	-	-	-	-	-	-	-
Governance Function	-	-	-	-	-	-	-	-	-	-	-

Community and public safety	51,805	56,250	-	-	-	-	655	655	56,905	53,790	55,241
Community and social services	36,398	40,484	-	-	-	-	305	305	40,789	37,691	38,739
Aged Care	-	-	-	-	-	-	-	-	-	-	-
Agricultural	-	-	-	-	-	-	-	-	-	-	-
Animal Care and Diseases	461	461	-	-	-	-	-	-	461	482	494
Cemeteries, Funeral Parlours and Crematoriums	350	700	-	-	-	-	-	-	700	366	375
Child Care Facilities	-	-	-	-	-	-	-	-	-	-	-
Community Halls and Facilities	28,377	31,296	-	-	-	-	305	305	31,601	29,724	30,467
Consumer Protection	-	-	-	-	-	-	-	-	-	-	-
Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Disaster Management	980	985	-	-	-	-	-	-	985	1,029	1,055
Education	-	-	-	-	-	-	-	-	-	-	-
Indigenous and Customary Law	-	-	-	-	-	-	-	-	-	-	-
Industrial Promotion	-	-	-	-	-	-	-	-	-	-	-
Language Policy	-	-	-	-	-	-	-	-	-	-	-
Libraries and Archives	6,164	6,969	-	-	-	-	-	-	6,969	6,021	6,278
Literacy Programmes	67	73	-	-	-	-	-	-	73	70	72
Media Services	-	-	-	-	-	-	-	-	-	-	-
Museums and Art Galleries	-	-	-	-	-	-	-	-	-	-	-
Population Development	-	-	-	-	-	-	-	-	-	-	-
Provincial Cultural Matters	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Zoo's	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation	13,045	13,608	-	-	-	-	350	350	13,958	13,631	13,972
Beaches and Jetties	209	209	-	-	-	-	-	-	209	218	224
Casinos, Racing, Gambling, Wagering	-	-	-	-	-	-	-	-	-	-	-
Community Parks (including Nurseries)	7,011	6,508	-	-	-	-	350	350	6,858	7,327	7,510
Recreational Facilities	2,991	3,481	-	-	-	-	0	0	3,481	3,125	3,203
Sports Grounds and Stadiums	2,834	3,411	-	-	-	-	-	-	3,411	2,961	3,035
Public safety	2,148	1,943	-	-	-	-	-	-	1,943	2,244	2,301
Civil Defence	-	-	-	-	-	-	-	-	-	-	-
Cleansing	-	-	-	-	-	-	-	-	-	-	-
Control of Public Nuisances	-	-	-	-	-	-	-	-	-	-	-
Fencing and Fences	-	-	-	-	-	-	-	-	-	-	-
Fire Fighting and Protection	-	696	-	-	-	-	-	-	696	-	-
Licensing and Control of Animals	-	-	-	-	-	-	-	-	-	-	-
Police Forces, Traffic and Street Parking Control	2,148	1,248	-	-	-	-	-	-	1,248	2,244	2,301
Pounds	-	-	-	-	-	-	-	-	-	-	-
Housing	214	214	-	-	-	-	-	-	214	224	229
Housing	174	174	-	-	-	-	-	-	174	182	186
Informal Settlements	40	40	-	-	-	-	-	-	40	42	43
Health	-	-	-	-	-	-	-	-	-	-	-
Ambulance	-	-	-	-	-	-	-	-	-	-	-
Health Services	-	-	-	-	-	-	-	-	-	-	-
Laboratory Services	-	-	-	-	-	-	-	-	-	-	-
Food Control	-	-	-	-	-	-	-	-	-	-	-
Health Surveillance and Prevention of Communicable	-	-	-	-	-	-	-	-	-	-	-
Vector Control	-	-	-	-	-	-	-	-	-	-	-
Chemical Safety	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services	92,410	93,620	-	-	-	-	1,751	1,751	95,371	89,817	92,106
Planning and development	26,477	25,445	-	-	-	-	522	522	25,967	27,704	28,440
Billboards	-	-	-	-	-	-	-	-	-	-	-
Corporate Wide Strategic Planning (IDPs, LEDs)	448	375	-	-	-	-	-	-	375	469	480
Central City Improvement District	143	150	-	-	-	-	-	-	150	149	153
Development Facilitation	8	8	-	-	-	-	-	-	8	8	8
Economic Development/Planning	9,343	10,080	-	-	-	-	522	522	10,602	9,926	10,174
Regional Planning and Development	435	435	-	-	-	-	-	-	435	454	466
Town Planning, Building Regulations and	-	-	-	-	-	-	-	-	-	-	-
Enforcement, and City Engineer	11,333	10,306	-	-	-	-	-	-	10,306	11,842	12,138
Project Management Unit	4,767	4,091	-	-	-	-	-	-	4,091	4,855	5,021
Provincial Planning	-	-	-	-	-	-	-	-	-	-	-
Support to Local Municipalities	-	-	-	-	-	-	-	-	-	-	-
Road transport	60,311	62,637	-	-	-	-	1,751	1,751	64,388	56,239	57,645
Public Transport	-	-	-	-	-	-	-	-	-	-	-
Road and Traffic Regulation	14,514	14,514	-	-	-	-	-	-	14,514	15,167	15,546
Roads	45,797	48,123	-	-	-	-	1,751	1,751	49,874	41,072	42,099
Taxi Ranks	-	-	-	-	-	-	-	-	-	-	-
Environmental protection	5,622	5,538	-	-	-	-	(522)	(522)	5,016	5,874	6,021
Biodiversity and Landscape	5,622	5,538	-	-	-	-	(522)	(522)	5,016	5,874	6,021
Coastal Protection	-	-	-	-	-	-	-	-	-	-	-
Indigenous Forests	-	-	-	-	-	-	-	-	-	-	-
Nature Conservation	-	-	-	-	-	-	-	-	-	-	-
Pollution Control	-	-	-	-	-	-	-	-	-	-	-
Soil Conservation	-	-	-	-	-	-	-	-	-	-	-
Trading services	102,391	107,049	-	-	-	-	4,691	4,691	111,740	107,643	110,495
Energy sources	75,903	82,005	-	-	-	-	2,833	2,833	84,838	79,949	82,108
Electricity	75,903	82,005	-	-	-	-	2,833	2,833	84,838	79,949	82,108
Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-
Nonelectric Energy	-	-	-	-	-	-	-	-	-	-	-
Water management	-	-	-	-	-	-	-	-	-	-	-
Water Treatment	-	-	-	-	-	-	-	-	-	-	-

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

Waste water management		3,048	3,048	-	-	-	-	232	232	3,280	3,185	3,265
Public Toilets		-	-	-	-	-	-	-	-	-	-	-
Sewerage		-	-	-	-	-	-	-	-	-	-	-
Storm Water Management		3,048	3,048	-	-	-	-	232	232	3,280	3,185	3,265
Waste Water Treatment		-	-	-	-	-	-	-	-	-	-	-
Waste management		23,440	21,997	-	-	-	-	1,626	1,626	23,623	24,509	25,122
Recycling		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Disposal (Landfill Sites)		127	127	-	-	-	-	-	-	127	133	136
Solid Waste Removal		23,313	21,870	-	-	-	-	1,626	1,626	23,496	24,377	24,986
Street Cleaning		-	-	-	-	-	-	-	-	-	-	-
Other		522	531	-	-	-	-	-	-	531	545	559
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Air Transport		-	-	-	-	-	-	-	-	-	-	-
Forestry		-	-	-	-	-	-	-	-	-	-	-
Licensing and Regulation		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Tourism		522	531	-	-	-	-	-	-	531	545	559
Total Expenditure - Functional	3	487,944	504,021	-	-	-	-	22,278	22,278	526,299	483,086	495,492
Surplus/ (Deficit) for the year		12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	46,617	48,647

References

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

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 18-06-2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Executive and council		8,365	8,365	-	-	-	-	-	-	8,365	8,741	8,960
Vote 2 - Finance and administration		333,805	331,304	-	-	-	-	2,463	2,463	333,766	348,873	357,645
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		6,128	5,933	-	-	-	-	-	-	5,933	6,337	6,607
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		48,740	50,219	-	-	-	-	-	-	50,219	47,327	49,352
Vote 9 - Road transport		3,977	16,488	-	-	-	-	-	-	16,488	2,367	2,426
Vote 10 - Energy sources		83,081	91,103	-	-	-	-	-	-	91,103	98,755	101,415
Vote 11 - Waste Management		16,543	19,145	-	-	-	-	-	-	19,145	17,302	17,734
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	500,638	522,556	-	-	-	-	2,463	2,463	525,019	529,702	544,139
Expenditure by Vote	1											
Vote 1 - Executive and council		79,879	74,794	-	-	-	-	622	622	75,415	80,588	82,603
Vote 2 - Finance and administration		160,624	171,507	-	-	-	-	14,560	14,560	186,067	150,376	154,154
Vote 3 - Internal audit		313	269	-	-	-	-	-	-	269	327	335
Vote 4 - Community and social services		36,398	41,180	-	-	-	-	305	305	41,485	37,691	38,739
Vote 5 - Sport and Recreation		13,045	13,608	-	-	-	-	350	350	13,958	13,631	13,972
Vote 6 - Public safety		2,148	1,248	-	-	-	-	-	-	1,248	2,244	2,301
Vote 7 - Housing		214	214	-	-	-	-	-	-	214	224	229
Vote 8 - Planning and Development		26,998	25,976	-	-	-	-	522	522	26,497	28,249	28,999
Vote 9 - Road transport		63,359	65,685	-	-	-	-	1,982	1,982	67,668	59,424	60,910
Vote 10 - Energy sources		75,903	82,005	-	-	-	-	2,833	2,833	84,838	79,949	82,108
Vote 11 - Waste Management		23,440	21,997	-	-	-	-	1,626	1,626	23,623	24,509	25,122
Vote 12 - Environmental Protection		5,622	5,538	-	-	-	-	(522)	(522)	5,016	5,874	6,021
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	487,944	504,021	-	-	-	-	22,278	22,278	526,299	483,086	495,492
Surplus/ (Deficit) for the year	2	12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	46,617	48,647

References

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

check revenue	-	-	-	-	-	-	-	-	-	-	(29,259)	(29,990)
check expenditure	-	-	-	-	-	-	-	-	-	-	-	-

KZN291 Mandeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B - 18-06-2026

Vote Description [Insert departmental structure etc] R thousands	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Executive and council		8,365	8,365	-	-	-	-	-	-	8,365	8,741	8,960
1.1 - Mayor and Council		8,365	8,365							8,365	8,741	8,960
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		-	-							-	-	-
1.3 - [Name of sub-vote]		-	-							-	-	-
1.4 - [Name of sub-vote]		-	-							-	-	-
1.5 - [Name of sub-vote]		-	-							-	-	-
1.6 - [Name of sub-vote]		-	-							-	-	-
1.7 - [Name of sub-vote]		-	-							-	-	-
1.8 - [Name of sub-vote]		-	-							-	-	-
1.9 - [Name of sub-vote]		-	-							-	-	-
1.10 - [Name of sub-vote]		-	-							-	-	-
Vote 2 - Finance and administration		333,805	331,304	-	-	-	-	2,463	2,463	333,766	348,873	357,645
2.1 - Administrative and Corporate Support		-	-					-	-	-	-	-
2.2 - Asset Management		-	-					-	-	-	-	-
2.3 - Finance		333,397	330,895					2,463	2,463	333,358	348,446	357,207
2.4 - Fleet Management		-	-					-	-	-	-	-
2.5 - Human Resources		-	-					-	-	-	-	-
2.6 - Information Technology		-	-					-	-	-	-	-
2.7 - Property Services		-	-					-	-	-	-	-
2.8 - Security Services		-	-					-	-	-	-	-
2.9 - Supply Chain Management		408	408					-	-	408	427	438
2.10 - Valuation Service		-	-					-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function		-	-					-	-	-	-	-
3.2 - Risk Management		-	-					-	-	-	-	-
3.3 - [Name of sub-vote]		-	-					-	-	-	-	-
3.4 - [Name of sub-vote]		-	-					-	-	-	-	-
3.5 - [Name of sub-vote]		-	-					-	-	-	-	-
3.6 - [Name of sub-vote]		-	-					-	-	-	-	-
3.7 - [Name of sub-vote]		-	-					-	-	-	-	-
3.8 - [Name of sub-vote]		-	-					-	-	-	-	-
3.9 - [Name of sub-vote]		-	-					-	-	-	-	-
3.10 - [Name of sub-vote]		-	-					-	-	-	-	-
Vote 4 - Community and social services		6,128	5,933	-	-	-	-	-	-	5,933	6,337	6,607
4.1 - [Name of sub-vote]		-	-					-	-	-	-	-
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-					-	-	-	-	-
4.3 - Community Halls and Facilities		703	703					-	-	703	735	754
4.4 - Libraries and Archives		5,016	4,908					-	-	4,908	5,175	5,416
4.5 - [Name of sub-vote]		-	-					-	-	-	-	-
4.6 - Literacy Programmes		-	-					-	-	-	-	-
4.7 - Disaster Management		-	-					-	-	-	-	-
4.8 - Animal Care and Diseases		-	-					-	-	-	-	-
4.9 - Child Care Facilities		-	-					-	-	-	-	-
4.10 - Fire Fighting and Protection		408	321					-	-	321	427	438
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)		-	-					-	-	-	-	-
5.2 - [Name of sub-vote]		-	-					-	-	-	-	-
5.3 - Recreational Facilities		-	-					-	-	-	-	-
5.4 - Sports Grounds and Stadiums		-	-					-	-	-	-	-
5.5 - Beaches and Jetties		-	-					-	-	-	-	-
5.6 - [Name of sub-vote]		-	-					-	-	-	-	-
5.7 - [Name of sub-vote]		-	-					-	-	-	-	-
5.8 - [Name of sub-vote]		-	-					-	-	-	-	-
5.9 - [Name of sub-vote]		-	-					-	-	-	-	-
5.10 - [Name of sub-vote]		-	-					-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control		-	-					-	-	-	-	-
6.2 - [Name of sub-vote]		-	-					-	-	-	-	-
6.3 - Civil Defence		-	-					-	-	-	-	-
6.4 - [Name of sub-vote]		-	-					-	-	-	-	-
6.5 - [Name of sub-vote]		-	-					-	-	-	-	-
6.6 - [Name of sub-vote]		-	-					-	-	-	-	-
6.7 - [Name of sub-vote]		-	-					-	-	-	-	-
6.8 - [Name of sub-vote]		-	-					-	-	-	-	-
6.9 - [Name of sub-vote]		-	-					-	-	-	-	-
6.10 - [Name of sub-vote]		-	-					-	-	-	-	-

Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-	-	-	-	-	-	-	-	-	-	-
7.2 - Informal Settlements	-	-	-	-	-	-	-	-	-	-	-	-
7.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
7.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development	48,740	50,219	-	-	-	-	-	-	-	50,219	47,327	49,352
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	-	1,000	-	-	-	-	-	-	-	1,000	-	-
8.2 - Economic Development/Planning	52	52	-	-	-	-	-	-	-	52	55	56
8.3 - Project Management Unit	48,228	48,228	-	-	-	-	-	-	-	48,228	46,764	48,814
8.4 - Town Planning, Building Regulations and Enforcement	406	406	-	-	-	-	-	-	-	406	452	423
8.5 - Regional Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-
8.6 - Development Facilitation	-	-	-	-	-	-	-	-	-	-	-	-
8.7 - Central City Improvement District	54	533	-	-	-	-	-	-	-	533	57	58
8.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
8.9 - Tourism	-	-	-	-	-	-	-	-	-	-	-	-
8.10 - Billboards	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport	3,977	16,488	-	-	-	-	-	-	-	16,488	2,367	2,426
9.1 - Roads	1,714	14,225	-	-	-	-	-	-	-	14,225	-	-
9.2 - Road and Traffic Regulation	2,263	2,263	-	-	-	-	-	-	-	2,263	2,367	2,426
9.3 - Storm Water Management	-	-	-	-	-	-	-	-	-	-	-	-
9.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
9.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources	83,081	91,103	-	-	-	-	-	-	-	91,103	98,755	101,415
10.1 - Electricity	83,081	91,103	-	-	-	-	-	-	-	91,103	98,755	101,415
10.2 - Street Lighting and Signal Systems	-	-	-	-	-	-	-	-	-	-	-	-
10.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
10.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management	16,543	19,145	-	-	-	-	-	-	-	19,145	17,302	17,734
11.1 - Solid Waste Removal	16,543	19,145	-	-	-	-	-	-	-	19,145	17,302	17,734
11.2 - Solid Waste Disposal (Landfill Sites)	-	-	-	-	-	-	-	-	-	-	-	-
11.3 - Street Cleaning	-	-	-	-	-	-	-	-	-	-	-	-
11.4 - Recycling	-	-	-	-	-	-	-	-	-	-	-	-
11.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
11.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
11.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
11.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
11.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
11.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape	-	-	-	-	-	-	-	-	-	-	-	-
12.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
12.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-

Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	500,638	522,556	-	-	-	-	2,463	2,463	525,019	529,702	544,139	
Expenditure by Vote	1												
Vote 1 - Executive and council		79,879	74,794	-	-	-	-	622	622	75,415	80,588	82,603	
1.1 - Mayor and Council		51,490	46,294					0	0	46,294	54,169	55,524	
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		28,390	28,500					622	622	29,121	26,418	27,079	
1.3 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.4 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.10 - [Name of sub-vote]		-	-					-	-	-	-	-	
Vote 2 - Finance and administration		160,624	171,507	-	-	-	-	14,560	14,560	186,067	150,376	154,154	
2.1 - Administrative and Corporate Support		17,477	16,203					581	581	16,784	18,298	18,755	
2.2 - Asset Management		22,124	26,588					1,317	1,317	27,904	23,120	23,698	
2.3 - Finance		75,924	73,968					9,196	9,196	83,164	79,437	81,466	
2.4 - Fleet Management		23,083	25,037					61	61	25,098	11,967	12,241	
2.5 - Human Resources		8,186	8,098					-	-	8,098	8,554	8,768	
2.6 - Information Technology		12,709	20,492					2,218	2,218	22,710	7,829	8,024	
2.7 - Property Services		1,121	1,121					1,187	1,187	2,308	1,172	1,201	
2.8 - Security Services		-	-					-	-	-	-	-	
2.9 - Supply Chain Management		-	-					-	-	-	-	-	
2.10 - Valuation Service		-	-					-	-	-	-	-	
Vote 3 - Internal audit		313	269	-	-	-	-	-	-	269	327	335	
3.1 - Governance Function		-	-					-	-	-	-	-	
3.2 - Risk Management		313	269					-	-	269	327	335	
3.3 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.4 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.10 - [Name of sub-vote]		-	-					-	-	-	-	-	
Vote 4 - Community and social services		36,398	41,180	-	-	-	-	305	305	41,485	37,691	38,739	
4.1 - [Name of sub-vote]		-	-					-	-	-	-	-	
4.2 - Cemeteries, Funeral Parlours and Crematoriums		350	700					-	-	700	366	375	
4.3 - Community Halls and Facilities		28,377	31,296					305	305	31,601	29,724	30,467	
4.4 - Libraries and Archives		6,164	6,969					-	-	6,969	6,021	6,278	
4.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
4.6 - Literacy Programmes		67	73					-	-	73	70	72	
4.7 - Disaster Management		980	985					-	-	985	1,029	1,055	
4.8 - Animal Care and Diseases		461	461					-	-	461	482	494	
4.9 - Child Care Facilities		-	-					-	-	-	-	-	
4.10 - Fire Fighting and Protection		-	696					-	-	696	-	-	
Vote 5 - Sport and Recreation		13,045	13,608	-	-	-	-	350	350	13,958	13,631	13,972	
5.1 - Community Parks (including Nurseries)		7,011	6,508					350	350	6,858	7,327	7,510	
5.2 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.3 - Recreational Facilities		2,991	3,481					0	0	3,481	3,125	3,203	
5.4 - Sports Grounds and Stadiums		2,834	3,411					-	-	3,411	2,961	3,035	
5.5 - Beaches and Jetties		209	209					-	-	209	218	224	
5.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.10 - [Name of sub-vote]		-	-					-	-	-	-	-	

Vote 6 - Public safety	2,148	1,248	-	-	-	-	-	-	-	1,248	2,244	2,301
6.1 - Police Forces, Traffic and Street Parking Control	2,148	1,248								1,248	2,244	2,301
6.2 - [Name of sub-vote]	-	-								-	-	-
6.3 - Civil Defence	-	-								-	-	-
6.4 - [Name of sub-vote]	-	-								-	-	-
6.5 - [Name of sub-vote]	-	-								-	-	-
6.6 - [Name of sub-vote]	-	-								-	-	-
6.7 - [Name of sub-vote]	-	-								-	-	-
6.8 - [Name of sub-vote]	-	-								-	-	-
6.9 - [Name of sub-vote]	-	-								-	-	-
6.10 - [Name of sub-vote]	-	-								-	-	-
Vote 7 - Housing	214	214	-	-	-	-	-	-	-	214	224	229
7.1 - Housing	174	174								174	182	186
7.2 - Informal Settlements	40	40								40	42	43
7.3 - [Name of sub-vote]	-	-								-	-	-
7.4 - [Name of sub-vote]	-	-								-	-	-
7.5 - [Name of sub-vote]	-	-								-	-	-
7.6 - [Name of sub-vote]	-	-								-	-	-
7.7 - [Name of sub-vote]	-	-								-	-	-
7.8 - [Name of sub-vote]	-	-								-	-	-
7.9 - [Name of sub-vote]	-	-								-	-	-
7.10 - [Name of sub-vote]	-	-								-	-	-
Vote 8 - Planning and Development	26,998	25,976	-	-	-	-	-	522	522	26,497	28,249	28,999
8.1 - Corporate Wide Strategic Planning (IDPs, LEDS)	448	375						-	-	375	469	480
8.2 - Economic Development/Planning	9,343	10,080						522	522	10,602	9,926	10,174
8.3 - Project Management Unit	4,767	4,091						-	-	4,091	4,855	5,021
8.4 - Town Planning, Building Regulations and Enforcement	11,333	10,306						-	-	10,306	11,842	12,138
8.5 - Regional Planning and Development	435	435						-	-	435	454	466
8.6 - Development Facilitation	8	8						-	-	8	8	8
8.7 - Central City Improvement District	143	150						-	-	150	149	153
8.8 - [Name of sub-vote]	-	-						-	-	-	-	-
8.9 - Tourism	522	531						-	-	531	545	559
8.10 - Billboards	-	-						-	-	-	-	-
Vote 9 - Road transport	63,359	65,685	-	-	-	-	-	1,982	1,982	67,668	59,424	60,910
9.1 - Roads	45,797	48,123						1,751	1,751	49,874	41,072	42,099
9.2 - Road and Traffic Regulation	14,514	14,514						-	-	14,514	15,167	15,546
9.3 - Storm Water Management	3,048	3,048						232	232	3,280	3,185	3,265
9.4 - [Name of sub-vote]	-	-						-	-	-	-	-
9.5 - [Name of sub-vote]	-	-						-	-	-	-	-
9.6 - [Name of sub-vote]	-	-						-	-	-	-	-
9.7 - [Name of sub-vote]	-	-						-	-	-	-	-
9.8 - [Name of sub-vote]	-	-						-	-	-	-	-
9.9 - [Name of sub-vote]	-	-						-	-	-	-	-
9.10 - [Name of sub-vote]	-	-						-	-	-	-	-
Vote 10 - Energy sources	75,903	82,005	-	-	-	-	-	2,833	2,833	84,838	79,949	82,108
10.1 - Electricity	75,903	82,005						2,833	2,833	84,838	79,949	82,108
10.2 - Street Lighting and Signal Systems	-	-						-	-	-	-	-
10.3 - [Name of sub-vote]	-	-						-	-	-	-	-
10.4 - [Name of sub-vote]	-	-						-	-	-	-	-
10.5 - [Name of sub-vote]	-	-						-	-	-	-	-
10.6 - [Name of sub-vote]	-	-						-	-	-	-	-
10.7 - [Name of sub-vote]	-	-						-	-	-	-	-
10.8 - [Name of sub-vote]	-	-						-	-	-	-	-
10.9 - [Name of sub-vote]	-	-						-	-	-	-	-
10.10 - [Name of sub-vote]	-	-						-	-	-	-	-
Vote 11 - Waste Management	23,440	21,997	-	-	-	-	-	1,626	1,626	23,623	24,509	25,122
11.1 - Solid Waste Removal	23,313	21,870						1,626	1,626	23,496	24,377	24,986
11.2 - Solid Waste Disposal (Landfill Sites)	127	127						-	-	127	133	136
11.3 - Street Cleaning	-	-						-	-	-	-	-
11.4 - Recycling	-	-						-	-	-	-	-
11.5 - [Name of sub-vote]	-	-						-	-	-	-	-
11.6 - [Name of sub-vote]	-	-						-	-	-	-	-
11.7 - [Name of sub-vote]	-	-						-	-	-	-	-
11.8 - [Name of sub-vote]	-	-						-	-	-	-	-
11.9 - [Name of sub-vote]	-	-						-	-	-	-	-
11.10 - [Name of sub-vote]	-	-						-	-	-	-	-
Vote 12 - Environmental Protection	5,622	5,538	-	-	-	-	-	(522)	(522)	5,016	5,874	6,021
12.1 - Biodiversity and Landscape	5,622	5,538						(522)	(522)	5,016	5,874	6,021
12.2 - [Name of sub-vote]	-	-						-	-	-	-	-
12.3 - [Name of sub-vote]	-	-						-	-	-	-	-
12.4 - [Name of sub-vote]	-	-						-	-	-	-	-
12.5 - [Name of sub-vote]	-	-						-	-	-	-	-
12.6 - [Name of sub-vote]	-	-						-	-	-	-	-
12.7 - [Name of sub-vote]	-	-						-	-	-	-	-
12.8 - [Name of sub-vote]	-	-						-	-	-	-	-
12.9 - [Name of sub-vote]	-	-						-	-	-	-	-
12.10 - [Name of sub-vote]	-	-						-	-	-	-	-

Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]		-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	487,944	504,021	-	-	-	-	22,278	22,278	526,299	483,086	495,492	
Surplus/ (Deficit) for the year	2	12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	46,617	48,647	

References

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

KZN291 Mandeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands	1	A		B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	82,686	90,708	-	-	-	-	-	-	90,708	89,250	91,481
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	14,713	14,713	-	-	-	-	-	-	14,713	15,389	15,774
Sale of Goods and Rendering of Services		1,513	1,383					(0)	(0)	1,383	1,583	1,622
Agency services		-	-					-	-	-	-	-
Interest		-	-					-	-	-	-	-
Interest earned from Receivables		2,016	2,016					-	-	2,016	2,106	2,159
Interest earned from Current and Non Current Assets		25,000	25,000					-	-	25,000	26,125	26,778
Dividends		-	-					-	-	-	-	-
Rent on Land		-	-					-	-	-	-	-
Rental from Fixed Assets		755	755					-	-	755	790	810
Licence and permits		-	-					-	-	-	-	-
Special rating levies		-	-					-	-	-	-	-
Operational Revenue		1,252	1,875					-	-	1,875	1,293	1,285
Non-Exchange Revenue												
Property rates	2	64,913	64,913	-	-	-	-	-	-	64,913	97,157	99,586
Surcharges and Taxes		-	-					-	-	-	-	-
Fines, penalties and forfeits		1,367	1,367					-	-	1,367	1,430	1,465
Licences or permits		998	998					-	-	998	1,044	1,070
Transfer and subsidies - Operational		254,956	254,848				-	-	-	254,848	273,512	280,741
Interest		4,453	4,453					-	-	4,453	4,654	4,770
Fuel Levy		-	-					-	-	-	-	-
Operational Revenue		-	-					-	-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-	-
Other Gains		-	-					2,463	2,463	2,463	-	-
Discontinued Operations		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		454,622	463,028	-	-	-	-	2,463	2,463	465,491	514,332	527,542
Expenditure By Type												
Employee related costs		167,901	167,901	-	-	-	-	2,400	2,400	170,301	175,095	179,623
Remuneration of councillors		17,043	17,043					-	-	17,043	17,981	18,431
Bulk purchases - electricity		66,107	72,107	-	-	-	-	2,500	2,500	74,607	61,791	63,336
Inventory consumed		5,918	5,450	-	-	-	-	-	-	5,450	6,631	6,797
Debt impairment		32,077	30,077					-	-	30,077	33,520	34,358
Depreciation and amortisation		36,240	36,240					10,665	10,665	46,904	37,870	38,817
Interest		3,050	3,050					(2,400)	(2,400)	650	3,187	3,267
Contracted services		89,650	87,841	-	-	-	-	2,271	2,271	90,113	88,442	90,857
Transfers and subsidies		-	2,350					-	-	2,350	-	-
Irrecoverable debts written off		6,637	6,637					4,684	4,684	11,320	6,935	7,109
Operational costs		62,722	74,726					2,658	2,658	77,384	51,005	52,256
Losses on disposal of Assets		600	600					(500)	(500)	100	627	643
Other Losses		-	-					-	-	-	-	-
Total Expenditure		487,944	504,021	-	-	-	-	22,278	22,278	526,299	483,086	495,492
Surplus/(Deficit)		(33,322)	(40,993)	-	-	-	-	(19,815)	(19,815)	(60,808)	31,246	32,050
Transfers and subsidies - capital (monetary allocations)		46,017	59,528				-	-	-	59,528	44,629	46,586
Transfers and subsidies - capital (in-kind - all)		-	-					-	-	-	-	-
Surplus/(Deficit) before taxation		12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	75,875	78,637
Income Tax		-	-					-	-	-	-	-
Surplus/(Deficit) after taxation		12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	75,875	78,637
Share of Surplus/Deficit attributable to Joint Venture		-	-					-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-					-	-	-	-	-
Surplus/(Deficit) attributable to municipality		12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	75,875	78,637
Share of Surplus/Deficit attributable to Associate		-	-					-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-					-	-	-	-	-
Surplus/ (Deficit) for the year	1	12,694	18,535	-	-	-	-	(19,815)	(19,815)	(1,280)	75,875	78,637

References

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

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Executive and council		30,000	23,540	-	-	-	-	4,700	4,700	28,240	36,348	37,257
Vote 2 - Finance and administration		4,549	8,239	-	-	-	-	(2,818)	(2,818)	5,421	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		17,738	17,690	-	-	-	-	0	0	17,690	10,019	10,273
Vote 5 - Sport and Recreation		8,836	10,940	-	-	-	-	-	-	10,940	3,822	3,918
Vote 6 - Public safety		70	70	-	-	-	-	-	-	70	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		7,522	5,208	-	-	-	-	-	-	5,208	-	-
Vote 9 - Road transport		55,386	57,709	-	-	-	-	(1,882)	(1,882)	55,827	25,967	27,344
Vote 10 - Energy sources		4,869	2,087	-	-	-	-	-	-	2,087	-	-
Vote 11 - Waste Management		1,626	1,267	-	-	-	-	-	-	1,267	-	-
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		130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791
Total Capital Expenditure - Vote		130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791
Capital Expenditure - Functional												
Governance and administration		34,549	31,778	-	-	-	-	1,882	1,882	33,660	36,348	37,257
Executive and council		30,000	23,540	-	-	-	-	4,700	4,700	28,240	36,348	37,257
Finance and administration		4,549	8,239	-	-	-	-	(2,818)	(2,818)	5,421	-	-
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		26,644	28,699	-	-	-	-	0	0	28,699	13,841	14,191
Community and social services		8,664	8,616	-	-	-	-	0	0	8,616	10,019	10,273
Sport and recreation		8,836	10,940	-	-	-	-	-	-	10,940	3,822	3,918
Public safety		9,143	9,143	-	-	-	-	-	-	9,143	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		62,038	62,478	-	-	-	-	(1,882)	(1,882)	60,596	25,967	27,344
Planning and development		7,522	5,208	-	-	-	-	-	-	5,208	-	-
Road transport		54,517	57,270	-	-	-	-	(1,882)	(1,882)	55,388	25,967	27,344
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
Trading services		7,365	3,793	-	-	-	-	-	-	3,793	-	-
Energy sources		4,869	2,087	-	-	-	-	-	-	2,087	-	-
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		870	440	-	-	-	-	-	-	440	-	-
Waste management		1,626	1,267	-	-	-	-	-	-	1,267	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791
Funded by:												
National Government		39,884	50,763	-	-	-	-	-	-	50,763	38,631	40,325
Provincial Government		174	1,043	-	-	-	-	-	-	1,043	177	185
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	40,058	51,806	-	-	-	-	-	-	51,806	38,808	40,510
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		90,538	74,943	-	-	-	-	-	-	74,943	37,347	38,281
Total Capital Funding		130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791

References

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

KZN291 Mandeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B - 18-06-2026

Vote Description <i>[Insert departmental structure etc]</i>	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Capital expenditure - Municipal Vote	2											
Multi-year expenditure appropriation												
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-
1.1 - Mayor and Council												
1.2 - Municipal Manager, Town Secretary and Chief Executive												
1.3 - [Name of sub-vote]												
1.4 - [Name of sub-vote]												
1.5 - [Name of sub-vote]												
1.6 - [Name of sub-vote]												
1.7 - [Name of sub-vote]												
1.8 - [Name of sub-vote]												
1.9 - [Name of sub-vote]												
1.10 - [Name of sub-vote]												
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-
2.1 - Administrative and Corporate Support												
2.2 - Asset Management												
2.3 - Finance												
2.4 - Fleet Management												
2.5 - Human Resources												
2.6 - Information Technology												
2.7 - Property Services												
2.8 - Security Services												
2.9 - Supply Chain Management												
2.10 - Valuation Service												
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-
3.1 - Governance Function												
3.2 - Risk Management												
3.3 - [Name of sub-vote]												
3.4 - [Name of sub-vote]												
3.5 - [Name of sub-vote]												
3.6 - [Name of sub-vote]												
3.7 - [Name of sub-vote]												
3.8 - [Name of sub-vote]												
3.9 - [Name of sub-vote]												
3.10 - [Name of sub-vote]												
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-
4.1 - [Name of sub-vote]												
4.2 - Cemeteries, Funeral Parlours and Crematoriums												
4.3 - Community Halls and Facilities												
4.4 - Libraries and Archives												
4.5 - [Name of sub-vote]												
4.6 - Literacy Programmes												
4.7 - Disaster Management												
4.8 - Animal Care and Diseases												
4.9 - Child Care Facilities												
4.10 - Fire Fighting and Protection												
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
5.1 - Community Parks (including Nurseries)												
5.2 - [Name of sub-vote]												
5.3 - Recreational Facilities												
5.4 - Sports Grounds and Stadiums												
5.5 - Beaches and Jetties												
5.6 - [Name of sub-vote]												
5.7 - [Name of sub-vote]												
5.8 - [Name of sub-vote]												
5.9 - [Name of sub-vote]												
5.10 - [Name of sub-vote]												
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-
6.1 - Police Forces, Traffic and Street Parking Control												
6.2 - [Name of sub-vote]												
6.3 - Civil Defence												
6.4 - [Name of sub-vote]												
6.5 - [Name of sub-vote]												
6.6 - [Name of sub-vote]												
6.7 - [Name of sub-vote]												
6.8 - [Name of sub-vote]												
6.9 - [Name of sub-vote]												
6.10 - [Name of sub-vote]												

Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing											
7.2 - Informal Settlements											
7.3 - [Name of sub-vote]											
7.4 - [Name of sub-vote]											
7.5 - [Name of sub-vote]											
7.6 - [Name of sub-vote]											
7.7 - [Name of sub-vote]											
7.8 - [Name of sub-vote]											
7.9 - [Name of sub-vote]											
7.10 - [Name of sub-vote]											
Vote 8 - Planning and Development	-	-	-	-	-	-	-	-	-	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)											
8.2 - Economic Development/Planning											
8.3 - Project Management Unit											
8.4 - Town Planning, Building Regulations and Enforcement, and City Engineer											
8.5 - Regional Planning and Development											
8.6 - Development Facilitation											
8.7 - Central City Improvement District											
8.8 - [Name of sub-vote]											
8.9 - Tourism											
8.10 - Billboards											
Vote 9 - Road transport	-	-	-	-	-	-	-	-	-	-	-
9.1 - Roads											
9.2 - Road and Traffic Regulation											
9.3 - Storm Water Management											
9.4 - [Name of sub-vote]											
9.5 - [Name of sub-vote]											
9.6 - [Name of sub-vote]											
9.7 - [Name of sub-vote]											
9.8 - [Name of sub-vote]											
9.9 - [Name of sub-vote]											
9.10 - [Name of sub-vote]											
Vote 10 - Energy sources	-	-	-	-	-	-	-	-	-	-	-
10.1 - Electricity											
10.2 - Street Lighting and Signal Systems											
10.3 - [Name of sub-vote]											
10.4 - [Name of sub-vote]											
10.5 - [Name of sub-vote]											
10.6 - [Name of sub-vote]											
10.7 - [Name of sub-vote]											
10.8 - [Name of sub-vote]											
10.9 - [Name of sub-vote]											
10.10 - [Name of sub-vote]											
Vote 11 - Waste Management	-	-	-	-	-	-	-	-	-	-	-
11.1 - Solid Waste Removal											
11.2 - Solid Waste Disposal (Landfill Sites)											
11.3 - Street Cleaning											
11.4 - Recycling											
11.5 - [Name of sub-vote]											
11.6 - [Name of sub-vote]											
11.7 - [Name of sub-vote]											
11.8 - [Name of sub-vote]											
11.9 - [Name of sub-vote]											
11.10 - [Name of sub-vote]											
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape											
12.2 - [Name of sub-vote]											
12.3 - [Name of sub-vote]											
12.4 - [Name of sub-vote]											
12.5 - [Name of sub-vote]											
12.6 - [Name of sub-vote]											
12.7 - [Name of sub-vote]											
12.8 - [Name of sub-vote]											
12.9 - [Name of sub-vote]											
12.10 - [Name of sub-vote]											
Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]											
13.2 - [Name of sub-vote]											
13.3 - [Name of sub-vote]											
13.4 - [Name of sub-vote]											
13.5 - [Name of sub-vote]											
13.6 - [Name of sub-vote]											
13.7 - [Name of sub-vote]											
13.8 - [Name of sub-vote]											
13.9 - [Name of sub-vote]											
13.10 - [Name of sub-vote]											

Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]													
14.2 - [Name of sub-vote]													
14.3 - [Name of sub-vote]													
14.4 - [Name of sub-vote]													
14.5 - [Name of sub-vote]													
14.6 - [Name of sub-vote]													
14.7 - [Name of sub-vote]													
14.8 - [Name of sub-vote]													
14.9 - [Name of sub-vote]													
14.10 - [Name of sub-vote]													
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]													
15.2 - [Name of sub-vote]													
15.3 - [Name of sub-vote]													
15.4 - [Name of sub-vote]													
15.5 - [Name of sub-vote]													
15.6 - [Name of sub-vote]													
15.7 - [Name of sub-vote]													
15.8 - [Name of sub-vote]													
15.9 - [Name of sub-vote]													
15.10 - [Name of sub-vote]													
Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-
Capital expenditure - Municipal Vote	2												
Single-year expenditure appropriation													
Vote 1 - Executive and council		30,000	23,540	-	-	-	-	4,700	4,700	28,240	36,348	37,257	
1.1 - Mayor and Council		870	552					-	-	552	-	-	
1.2 - Municipal Manager, Town Secretary and Chief Executive Officer		29,130	22,988					4,700	4,700	27,688	36,348	37,257	
1.3 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.4 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
1.10 - [Name of sub-vote]		-	-					-	-	-	-	-	
Vote 2 - Finance and administration		4,549	8,239	-	-	-	-	(2,818)	(2,818)	5,421	-	-	
2.1 - Administrative and Corporate Support		522	552					-	-	552	-	-	
2.2 - Asset Management		-	-					-	-	-	-	-	
2.3 - Finance		-	1,391					-	-	1,391	-	-	
2.4 - Fleet Management		2,632	5,652					(2,818)	(2,818)	2,834	-	-	
2.5 - Human Resources		-	-					-	-	-	-	-	
2.6 - Information Technology		1,396	643					-	-	643	-	-	
2.7 - Property Services		-	-					-	-	-	-	-	
2.8 - Security Services		-	-					-	-	-	-	-	
2.9 - Supply Chain Management		-	-					-	-	-	-	-	
2.10 - Valuation Service		-	-					-	-	-	-	-	
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	
3.1 - Governance Function		-	-					-	-	-	-	-	
3.2 - Risk Management		-	-					-	-	-	-	-	
3.3 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.4 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
3.10 - [Name of sub-vote]		-	-					-	-	-	-	-	
Vote 4 - Community and social services		17,738	17,690	-	-	-	-	0	0	17,690	10,019	10,273	
4.1 - [Name of sub-vote]		-	-					-	-	-	-	-	
4.2 - Cemeteries, Funeral Parlours and Crematoriums		-	-					-	-	-	-	-	
4.3 - Community Halls and Facilities		8,445	8,442					0	0	8,442	9,842	10,088	
4.4 - Libraries and Archives		174	174					-	-	174	177	185	
4.5 - [Name of sub-vote]		-	-					-	-	-	-	-	
4.6 - Literacy Programmes		-	-					-	-	-	-	-	
4.7 - Disaster Management		45	0					-	-	0	-	-	
4.8 - Animal Care and Diseases		-	-					-	-	-	-	-	
4.9 - Child Care Facilities		-	-					-	-	-	-	-	
4.10 - Fire Fighting and Protection		9,074	9,074					-	-	9,074	-	-	
Vote 5 - Sport and Recreation		8,836	10,940	-	-	-	-	-	-	10,940	3,822	3,918	
5.1 - Community Parks (including Nurseries)		104	84					-	-	84	-	-	
5.2 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.3 - Recreational Facilities		983	678					-	-	678	-	-	
5.4 - Sports Grounds and Stadiums		5,575	9,747					-	-	9,747	3,180	3,260	
5.5 - Beaches and Jetties		2,174	431					-	-	431	642	658	
5.6 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.7 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.8 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.9 - [Name of sub-vote]		-	-					-	-	-	-	-	
5.10 - [Name of sub-vote]		-	-					-	-	-	-	-	

Vote 6 - Public safety	70	70	-	-	-	-	-	-	70	-	-
6.1 - Police Forces, Traffic and Street Parking Control	70	70							70	-	-
6.2 - [Name of sub-vote]	-	-							-	-	-
6.3 - Civil Defence	-	-							-	-	-
6.4 - [Name of sub-vote]	-	-							-	-	-
6.5 - [Name of sub-vote]	-	-							-	-	-
6.6 - [Name of sub-vote]	-	-							-	-	-
6.7 - [Name of sub-vote]	-	-							-	-	-
6.8 - [Name of sub-vote]	-	-							-	-	-
6.9 - [Name of sub-vote]	-	-							-	-	-
6.10 - [Name of sub-vote]	-	-							-	-	-
Vote 7 - Housing	-	-	-	-	-	-	-	-	-	-	-
7.1 - Housing	-	-							-	-	-
7.2 - Informal Settlements	-	-							-	-	-
7.3 - [Name of sub-vote]	-	-							-	-	-
7.4 - [Name of sub-vote]	-	-							-	-	-
7.5 - [Name of sub-vote]	-	-							-	-	-
7.6 - [Name of sub-vote]	-	-							-	-	-
7.7 - [Name of sub-vote]	-	-							-	-	-
7.8 - [Name of sub-vote]	-	-							-	-	-
7.9 - [Name of sub-vote]	-	-							-	-	-
7.10 - [Name of sub-vote]	-	-							-	-	-
Vote 8 - Planning and Development	7,522	5,208	-	-	-	-	-	-	5,208	-	-
8.1 - Corporate Wide Strategic Planning (IDPs, LEDs)	4,348	1,774							1,774	-	-
8.2 - Economic Development/Planning	2,609	2,870							2,870	-	-
8.3 - Project Management Unit	565	565							565	-	-
8.4 - Town Planning, Building Regulations and Enforcement	-	-							-	-	-
8.5 - Regional Planning and Development	-	-							-	-	-
8.6 - Development Facilitation	-	-							-	-	-
8.7 - Central City Improvement District	-	-							-	-	-
8.8 - [Name of sub-vote]	-	-							-	-	-
8.9 - Tourism	-	-							-	-	-
8.10 - Billboards	-	-							-	-	-
Vote 9 - Road transport	55,386	57,709	-	-	-	-	(1,882)	(1,882)	55,827	25,967	27,344
9.1 - Roads	54,517	57,270					(1,882)	(1,882)	55,388	25,967	27,344
9.2 - Road and Traffic Regulation	-	-							-	-	-
9.3 - Storm Water Management	870	440							440	-	-
9.4 - [Name of sub-vote]	-	-							-	-	-
9.5 - [Name of sub-vote]	-	-							-	-	-
9.6 - [Name of sub-vote]	-	-							-	-	-
9.7 - [Name of sub-vote]	-	-							-	-	-
9.8 - [Name of sub-vote]	-	-							-	-	-
9.9 - [Name of sub-vote]	-	-							-	-	-
9.10 - [Name of sub-vote]	-	-							-	-	-
Vote 10 - Energy sources	4,869	2,087	-	-	-	-	-	-	2,087	-	-
10.1 - Electricity	4,869	2,087							2,087	-	-
10.2 - Street Lighting and Signal Systems	-	-							-	-	-
10.3 - [Name of sub-vote]	-	-							-	-	-
10.4 - [Name of sub-vote]	-	-							-	-	-
10.5 - [Name of sub-vote]	-	-							-	-	-
10.6 - [Name of sub-vote]	-	-							-	-	-
10.7 - [Name of sub-vote]	-	-							-	-	-
10.8 - [Name of sub-vote]	-	-							-	-	-
10.9 - [Name of sub-vote]	-	-							-	-	-
10.10 - [Name of sub-vote]	-	-							-	-	-
Vote 11 - Waste Management	1,626	1,267	-	-	-	-	-	-	1,267	-	-
11.1 - Solid Waste Removal	1,626	1,267							1,267	-	-
11.2 - Solid Waste Disposal (Landfill Sites)	-	-							-	-	-
11.3 - Street Cleaning	-	-							-	-	-
11.4 - Recycling	-	-							-	-	-
11.5 - [Name of sub-vote]	-	-							-	-	-
11.6 - [Name of sub-vote]	-	-							-	-	-
11.7 - [Name of sub-vote]	-	-							-	-	-
11.8 - [Name of sub-vote]	-	-							-	-	-
11.9 - [Name of sub-vote]	-	-							-	-	-
11.10 - [Name of sub-vote]	-	-							-	-	-
Vote 12 - Environmental Protection	-	-	-	-	-	-	-	-	-	-	-
12.1 - Biodiversity and Landscape	-	-							-	-	-
12.2 - [Name of sub-vote]	-	-							-	-	-
12.3 - [Name of sub-vote]	-	-							-	-	-
12.4 - [Name of sub-vote]	-	-							-	-	-
12.5 - [Name of sub-vote]	-	-							-	-	-
12.6 - [Name of sub-vote]	-	-							-	-	-
12.7 - [Name of sub-vote]	-	-							-	-	-
12.8 - [Name of sub-vote]	-	-							-	-	-
12.9 - [Name of sub-vote]	-	-							-	-	-
12.10 - [Name of sub-vote]	-	-							-	-	-

Vote 13 - [NAME OF VOTE 13]	-	-	-	-	-	-	-	-	-	-	-	-
13.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
13.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]	-	-	-	-	-	-	-	-	-	-	-	-
14.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
14.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]	-	-	-	-	-	-	-	-	-	-	-	-
15.1 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.2 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.3 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.4 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.5 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.6 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.7 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.8 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.9 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
15.10 - [Name of sub-vote]	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791	
Total Capital Expenditure	130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791	

References

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

KZN291 Mandeni - Table B6 Adjustments Budget Financial Position - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		9,811	62,123				–	(8,987)	(8,987)	53,136	50,026	54,231
Trade and other receivables from exchange transactions	1	43,899	30,895	–	–	–	–	(1,626)	(1,626)	29,268	(4,716)	(4,834)
Receivables from non-exchange transactions	1	44,829	–	–	–	–	–	(2,614)	(2,614)	42,215	(33,881)	(34,728)
Current portion of non-current receivables	2	–	–	–	–	–	–	–	–	–	–	–
Inventory		41,799	42,416	–	–	–	–	–	–	42,416	35,785	28,988
VAT		38,224	36,618					1,114	1,114	37,733	18,764	19,373
Other current assets		–	–					–	–	–	–	–
Total current assets		178,561	172,052	–	–	–	–	(12,113)	(12,113)	204,768	65,977	63,030
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		41,913	44,152					2,463	2,463	46,615	–	–
Property, plant and equipment	3	761,503	837,609	–	–	–	–	(10,244)	(10,244)	827,365	37,741	39,416
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		1,928	2,045					79	79	2,124	(83)	(85)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		805,344	883,806	–	–	–	–	(7,702)	(7,702)	876,104	37,658	39,331
TOTAL ASSETS		983,905	1,055,858	–	–	–	–	(19,815)	(19,815)	1,080,872	103,635	102,361
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		162	179					–	–	179	–	–
Trade and other payables from exchange transactions		46,847	66,114	–	–	–	–	(2,450)	(2,450)	63,664	(10,419)	(7,718)
Trade and other payables from non-exchange transactions		2,058	12,058	–	–	–	–	–	–	12,058	–	–
Provisions		17,141	9,356					2,400	2,400	11,756	8,661	8,878
VAT		22,133	26,478					0	0	26,478	16,210	16,615
Other current liabilities		–	–					–	–	–	–	–
Total current liabilities		88,340	114,184	–	–	–	–	(50)	(50)	114,134	14,452	17,775
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		25,770	27,321					–	–	27,321	–	–
Total non current liabilities		25,770	27,321	–	–	–	–	–	–	27,321	–	–
TOTAL LIABILITIES		114,110	141,505	–	–	–	–	(50)	(50)	141,455	14,452	17,775
NET ASSETS	2	869,795	914,352	–	–	–	–	(19,765)	(19,765)	939,417	89,183	84,586
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		867,662	957,633	–	–	–	–	(19,815)	(19,815)	937,818	76,026	78,791
Funds and Reserves		2,133	2,230	–	–	–	–	–	–	2,230	–	–
Other		–	–					–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY		869,795	959,863	–	–	–	–	(19,815)	(19,815)	940,047	76,026	78,791

References

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

KZN291 Mandeni - Table B7 Adjustments Budget Cash Flows - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		49,972	49,993					-	-	49,993	67,899	69,596
Service charges		98,454	106,665					-	-	106,665	120,064	123,066
Other revenue		26,748	27,243					-	-	27,243	37,085	38,164
Transfers and Subsidies - Operational	1	254,956	255,448					-	-	255,448	264,410	271,220
Transfers and Subsidies - Capital	1	46,017	67,017					-	-	67,017	44,629	46,586
Interest		25,232	25,232					(443)	(443)	24,789	30,973	31,747
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(436,031)	(455,741)					(10,994)	(10,994)	(466,735)	(320,818)	(331,318)
Finance charges		(3,050)	(3,050)					2,450	2,450	(600)	(3,187)	(3,267)
Transfers and Subsidies	1	-	(2,350)					-	-	(2,350)	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		62,299	70,457	-	-	-	-	(8,987)	(8,987)	61,470	241,056	245,795
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		(144,685)	(140,261)					-	-	(140,261)	(95,509)	(95,776)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(144,685)	(140,261)	-	-	-	-	-	-	(140,261)	(95,509)	(95,776)
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		(82,386)	(69,804)	-	-	-	-	(8,987)	(8,987)	(78,791)	145,547	150,019
Cash/cash equivalents at the year begin:	2	92,208	131,927					-	-	131,927	-	-
Cash/cash equivalents at the year end:	2	9,822	62,123					(8,987)	(8,987)	53,136	145,547	150,019

References

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

KZN291 Mandeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 3	Accum. Funds 4	Multi-year capital 5	Unfore. Unavoid. 6	Nat. or Prov. Govt 7	Other Adjusts. 8	Total Adjusts. 9	Adjusted Budget 10	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	9,822	62,123	–	–	–	–	(8,987)	(8,987)	53,136	145,547	150,019
Other current investments > 90 days		(12)	(0)	–	–	–	–	0	0	–	(95,521)	(95,788)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		9,811	62,123	–	–	–	–	(8,987)	(8,987)	53,136	50,026	54,231
Applications of cash and investments												
Unspent conditional transfers	2	2,058	12,058	–	–	–	–	–	–	12,058	–	–
Unspent borrowing										–		
Statutory requirements		(23,160)	(17,219)					(1,114)	(1,114)	(18,334)	(9,954)	(9,954)
Other working capital requirements		(45,980)	33,824					(44,872)	(44,872)	(11,048)	31,514	35,300
Other provisions		17,141	9,356					2,400	2,400	11,756	8,661	8,661
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		2,133	2,230					–	–	2,230	–	–
Total Application of cash and investments:		(47,808)	40,248	–	–	–	–	(43,586)	(43,586)	(3,338)	30,221	34,007
Surplus(shortfall)		57,618	21,875	–	–	–	–	34,599	34,599	56,474	19,805	20,224

References

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

Other working capital requirements

Debtors	92,826	32,290	74,711	(41,933)	(43,018)
Creditors due	46,847	66,114	63,664	(10,419)	(7,718)
Total	45,980	(33,824)	11,048	(31,514)	(35,300)

Debtors collection assumptions:

Balance outstanding - debtors	88,728	30,895	71,483	(38,597)	(39,562)
Estimate of debtors collection rate	105%	105%	105%	109%	109%

KZN291 Mandeni - Table B9 Asset Management - 18-06-2026

Description		Ref	Budget Year 2025/26								Budget Year +1 2026/27	Budget Year +2 2027/28	
			Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands													
CAPITAL EXPENDITURE													
Total New Assets to be adjusted		1	32,652	35,728	-	-	-	-	(1,882)	(1,882)	33,846	7,562	7,755
Roads Infrastructure			4,913	4,043	-	-	-	-	(1,882)	(1,882)	2,161	(185)	(189)
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			870	435	-	-	-	-	-	-	435	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			1,626	1,267	-	-	-	-	-	-	1,267	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			174	0	-	-	-	-	-	-	0	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			7,582	5,745	-	-	-	-	(1,882)	(1,882)	3,863	(185)	(189)
Community Facilities			9,053	9,647	-	-	-	-	0	0	9,647	9,387	9,622
Sport and Recreation Facilities			3,307	7,479	-	-	-	-	-	-	7,479	3,180	3,260
Community Assets			12,360	17,125	-	-	-	-	0	0	17,125	12,568	12,882
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			435	1,826	-	-	-	-	-	-	1,826	(4,998)	(5,123)
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	435	1,826	-	-	-	-	-	-	1,826	(4,998)	(5,123)
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			1,570	817	-	-	-	-	-	-	817	132	139
Furniture and Office Equipment			765	752	-	-	-	-	-	-	752	45	47
Machinery and Equipment			9,940	9,462	-	-	-	-	-	-	9,462	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted		2	8,787	18,717	-	-	-	-	-	-	18,717	-	-
Roads Infrastructure			3,913	16,943	-	-	-	-	-	-	16,943	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure			526	0	-	-	-	-	-	-	0	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-	-	-
Infrastructure			4,439	16,943	-	-	-	-	-	-	16,943	-	-
Community Facilities			4,348	1,774	-	-	-	-	-	-	1,774	-	-
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-	-	-
Community Assets			4,348	1,774	-	-	-	-	-	-	1,774	-	-
Heritage Assets			-	-	-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-	-	-
Operational Buildings			-	-	-	-	-	-	-	-	-	-	-
Housing			-	-	-	-	-	-	-	-	-	-	-
Other Assets		6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment			-	-	-	-	-	-	-	-	-	-	-
Transport Assets			-	-	-	-	-	-	-	-	-	-	-
Land			-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-	-	-

Total Upgrading of Existing Assets to be adjusted	2a	89,157	72,305	-	-	-	-	1,882	1,882	74,187	68,593	71,036
Roads Infrastructure		46,560	36,723	-	-	-	-	(0)	(0)	36,723	26,151	27,533
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,126	1,565	-	-	-	-	-	-	1,565	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		49,686	38,288	-	-	-	-	(0)	(0)	38,288	26,151	27,533
Community Facilities		2,609	2,000	-	-	-	-	-	-	2,000	-	-
Sport and Recreation Facilities		3,709	3,377	-	-	-	-	-	-	3,377	642	658
Community Assets		6,318	5,377	-	-	-	-	-	-	5,377	642	658
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		33,153	28,640	-	-	-	-	1,882	1,882	30,522	41,800	42,845
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	33,153	28,640	-	-	-	-	1,882	1,882	30,522	41,800	42,845
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791
Roads Infrastructure		55,386	57,709	-	-	-	-	(1,882)	(1,882)	55,827	25,967	27,344
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		4,522	2,000	-	-	-	-	-	-	2,000	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		1,626	1,267	-	-	-	-	-	-	1,267	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		174	0	-	-	-	-	-	-	0	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		61,707	60,976	-	-	-	-	(1,882)	(1,882)	59,094	25,967	27,344
Community Facilities		16,010	13,420	-	-	-	-	0	0	13,420	9,387	9,622
Sport and Recreation Facilities		7,016	10,856	-	-	-	-	-	-	10,856	3,822	3,918
Community Assets		23,026	24,276	-	-	-	-	0	0	24,276	13,210	13,540
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		33,588	30,466	-	-	-	-	1,882	1,882	32,348	36,802	37,722
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		33,588	30,466	-	-	-	-	1,882	1,882	32,348	36,802	37,722
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		1,570	817	-	-	-	-	-	-	817	132	139
Furniture and Office Equipment		765	752	-	-	-	-	-	-	752	45	47
Machinery and Equipment		9,940	9,462	-	-	-	-	-	-	9,462	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	130,596	126,749	-	-	-	-	-	-	126,749	76,156	78,791

ASSET REGISTER SUMMARY - PPE (WDV)	5	805,344	883,806	-	-	-	-	(7,702)	(7,702)	876,104	37,658	39,331
<i>Roads Infrastructure</i>		340,589	465,459					(3,784)	(3,784)	461,675	7,107	8,012
<i>Storm water Infrastructure</i>		40,587	(3,048)					(5,232)	(5,232)	(8,280)	(3,185)	(3,265)
<i>Electrical Infrastructure</i>		18,045	895					(81)	(81)	814	(1,155)	(1,184)
<i>Water Supply Infrastructure</i>		-	-					-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-					-	-	-	-	-
<i>Solid Waste Infrastructure</i>		3,760	1,267					-	-	1,267	-	-
<i>Rail Infrastructure</i>		-	-					-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-					-	-	-	-	-
<i>Information and Communication Infrastructure</i>		-	-					-	-	-	-	-
Infrastructure		402,981	464,573	-	-	-	-	(9,097)	(9,097)	455,476	2,767	3,564
Community Assets		113,116	119,157					(305)	(305)	118,852	9,377	9,612
Heritage Assets		-	-					-	-	-	-	-
Investment properties		41,913	44,152					2,463	2,463	46,615	-	-
Other Assets		100,831	106,930					695	695	107,625	35,948	36,847
Biological or Cultivated Assets		-	-					-	-	-	-	-
Intangible Assets		1,928	2,045					79	79	2,124	(83)	(85)
Computer Equipment		6,060	47					(384)	(384)	(337)	(673)	(686)
Furniture and Office Equipment		5,121	222					(257)	(257)	(36)	(508)	(521)
Machinery and Equipment		33,869	99,306					282	282	99,587	(2,885)	(2,957)
Transport Assets		47,526	(4,623)					(1,177)	(1,177)	(5,801)	(6,285)	(6,443)
Land		51,998	51,998					-	-	51,998	-	-
Zoo's, Marine and Non-biological Animals		-	-					-	-	-	-	-
Living Resources		-	-					-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	805,344	883,806	-	-	-	-	(7,702)	(7,702)	876,104	37,658	39,331
EXPENDITURE OTHER ITEMS		35,473	35,797	-	-	-	-	137	137	35,934	23,893	24,490
<u>Depreciation & asset impairment</u>		-	-	-	-	-	-	-	-	-	-	-
<u>Repairs and Maintenance by asset class</u>	3	35,473	35,797	-	-	-	-	137	137	35,934	23,893	24,490
<i>Roads Infrastructure</i>		8,426	9,500	-	-	-	-	(151)	(151)	9,349	5,625	5,765
<i>Storm water Infrastructure</i>		3,913	3,865	-	-	-	-	-	-	3,865	454	466
<i>Electrical Infrastructure</i>		3,148	2,322	-	-	-	-	-	-	2,322	3,289	3,372
<i>Water Supply Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Sanitation Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Solid Waste Infrastructure</i>		5,565	5,915	-	-	-	-	-	-	5,915	5,816	5,961
<i>Rail Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Coastal Infrastructure</i>		-	-	-	-	-	-	-	-	-	-	-
<i>Information and Communication Infrastructure</i>		750	1,104	-	-	-	-	227	227	1,331	784	803
Infrastructure		21,802	22,706	-	-	-	-	76	76	22,782	15,968	16,367
Community Facilities		363	479	-	-	-	-	-	-	479	379	389
Sport and Recreation Facilities		2,522	2,522	-	-	-	-	-	-	2,522	2,635	2,701
Community Assets		2,885	3,001	-	-	-	-	-	-	3,001	3,015	3,090
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		348	174	-	-	-	-	-	-	174	363	373
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		348	174	-	-	-	-	-	-	174	363	373
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		10,438	9,916	-	-	-	-	61	61	9,977	4,547	4,660
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	6	-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		35,473	35,797	-	-	-	-	137	137	35,934	23,893	24,490

Renewal and upgrading of Existing Assets as % of total capex	75.0%	71.8%							73.3%	90.1%	90.2%
Renewal and upgrading of Existing Assets as % of deprecn"	0.0%	0.0%							0.0%	0.0%	0.0%
R&M as a % of PPE	4.4%	4.1%							4.1%	63.4%	62.3%
Renewal and upgrading and R&M as a % of PPE	16.6%	14.3%							14.7%	245.6%	242.9%

References

1. Detail of new assets provided in Table SB18a
2. Detail of renewal of existing assets provided in Table SB18b
- 2a. Detail of upgrading of existing assets provided in Table SB18e
3. Detail of Repairs and Maintenance by Asset Class provided in Table SB18c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to Adjustments Budget Financial Position (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
13. $G = B + C + D + E + F$
14. Adjusted Budget $H = (A \text{ or } A1) + G$

KZN291 Mandeni - Table B10 Basic service delivery measurement - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling									-	-		
Piped water inside yard (but not in dwelling)									-	-		
Using public tap (at least min.service level)	2								-	-		
Other water supply (at least min.service level)									-	-		
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)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		0							-	-	0	
Other toilet provisions (< min.service level)		0							-	-	0	
No toilet provisions		0							-	-	0	
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)									-	-		
Electricity - prepaid (> min.service level)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									-	-		
Electricity - prepaid (< min. service level)									-	-		
Other energy sources									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)									-	-		
Minimum Service Level and Above sub-total		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week									-	-		
Using communal refuse dump									-	-		
Using own refuse dump									-	-		
Other rubbish disposal									-	-		
No rubbish disposal									-	-		
Below Minimum Service Level sub-total		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-	-	-
Informal Settlements												
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-	-	-
Highest level of free service provided												
Property rates (R'000 value threshold)		-							-	-	-	-
Water (kilolitres per household per month)									-	-		
Sanitation (kilolitres per household per month)									-	-		
Sanitation (Rand per household per month)									-	-		
Electricity (kw per household per month)									-	-		
Refuse (average litres per week)									-	-		
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)									-	-		
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		13,986	13,986	-	-	-	-	-	-	13,986	(14,629)	(14,995)
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)		985	985	-	-	-	-	-	-	985	1,030	1,056
Municipal Housing - rental rebates									-	-		
Housing - top structure subsidies									-	-		
Other									-	-		
Total revenue cost of subsidised services provided	6	985	14,971	-	-	-	-	-	-	14,971	(13,599)	(13,939)

References

1. Include services provided by another entity; e.g. Eskom
2. Stand distance > 200m from dwelling
3. Stand distance <= 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
8. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
9. Increases of funds approved under MFMA section 31
10. Adjustments approved in accordance with MFMA section 29
11. Adjustments to transfers from National or Provincial Government
12. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))

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

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

KZN291 Mandeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 18-06-2026

Description		Ref	Budget Year 2025/26										Budget Year +1 2026/27	Budget Year +2 2027/28
			Original Budget A	Prior Adjusted 6 A1	Accum. Funds 7 B	Multi-year capital 8 C	Unfore. Unavoid. 9 D	Nat. or Prov. Govt 10 E	Other Adjusts. 11 F	Total Adjusts. 12 G	Adjusted Budget 13 H	Adjusted Budget	Adjusted Budget	
R thousands														
REVENUE ITEMS														
Non-exchange revenue by source														
Property rates														
Total Property Rates														
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFPA)														
Net Property Rates														
Exchange revenue service charges														
Service charges - Electricity														
Total Service charges - Electricity														
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)														
Less Cost of Free Basis Services (50 kwh per indigent household per month)														
Net Service charges - Electricity														
Service charges - Water														
Total Service charges - water														
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)														
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)														
Net Service charges - Water														
Service charges - Waste Water Management														
Total Service charges - Waste Water Management														
Less Revenue Foregone (in excess of free sanitation service to indigent households)														
Less Cost of Free Basis Services (free sanitation service to indigent households)														
Net Service charges - Waste Water Management														
Service charges - Waste Management														
Total refuse removal revenue														
Total landfill revenue														
Less Revenue Foregone (in excess of one removal a week to indigent households)														
Less Cost of Free Basis Services (removed once a week to indigent households)														
Service charges - Waste Management														
EXPENDITURE ITEMS														
Employee related costs														
Basic Salaries and Wages														
Pension and UIF Contributions														
Medical Aid Contributions														
Overtime														
Performance Bonus														
Motor Vehicle Allowance														
Cellphone Allowance														
Housing Allowances														
Other benefits and allowances														
Payments in lieu of leave														
Long service awards														
Post-retirement benefit obligations														
Entertainment														
Scarcity														
Aiding and post related allowance														
In kind benefits														
sub-total														
Less: Employees costs capitalised to PPE														
Total Employee related costs														
Depreciation and amortisation														
Depreciation of Property, Plant & Equipment														
Lease amortisation														
Capital asset impairment														
Total Depreciation and amortisation														
Bulk purchases														
Electricity Bulk Purchases														
Total bulk purchases														
Transfers and grants														
Cash transfers and grants														
Non-cash transfers and grants														
Total transfers and grants														
Contracted services														
Outsourced Services														
Consultants and Professional Services														
Contractors														
Total contracted services														
Operational Costs														
Collection costs														
Contributions to 'other' provisions														
Audit fees														
Other Operational Costs														
Total Other Operational Costs														
Repairs and Maintenance by Expenditure Item														
Employee related costs														
Inventory Consumed (Project Maintenance)														
Contracted Services														
Other Expenditure														
Total Repairs and Maintenance Expenditure														
Inventory Consumed														
Inventory Consumed - Water														
Inventory Consumed - Other														
Total Inventory Consumed & Other Material														

References

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

4. Expenditure to meet any unfunded obligations

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

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

7. Additional cash-backed accumulated funds/unused funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

11. Adjusts: = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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

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

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

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

[illegible]

KZN291 Mandeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 18-06-2026

Description	Unit of measurement	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - Roads & Stormwater												
Function 1 - Roads												
Sub-function 1 - Eradication of backlogs												
Reduce road backlogs	kilometres	13600.0%	14000.0%	13000.0%	13000.0%	13000.0%	12500.0%	13600.0%	13600.0%	13600.0%	0	0
New Roads to be constructed	kilometres	15000.0%	9500.0%	10500.0%	10500.0%	10500.0%	10000.0%	15000.0%	15000.0%	15000.0%		
rural gravel roads repaired and maintained	kilometres	29500.0%	23900.0%	25000.0%	25000.0%	25000.0%	27500.0%	29500.0%	29500.0%	29500.0%	-	-
Sub-function 2 - Roads Maintained												
Surfaced Roads resurfaced /rehabilitated	kilometres	8600.0%	7000.0%	9800.0%	9800.0%	9800.0%	8500.0%	8600.0%	8600.0%	8600.0%	-	-
Sub-function 3 - Roads for Growth												
Stormwater	kilometres	9880.0%	4500.0%	7500.0%	7500.0%	7500.0%	9500.0%	9880.0%	10295.0%	10747.9%		
Function 2 - Energy & Electricity												
Sub-function 1 - Electricity												
infrastructure (Dry Connections) and ready for	number of houses	26000.0%	29800.0%	27800.0%	27800.0%	27800.0%	25000.0%	26000.0%	27092.0%	28284.0%	1	1
Installation of 200 new streetlights in various wards	number of streetlights	12480.0%	15000.0%	18000.0%	18000.0%	18000.0%	12000.0%	12480.0%	13004.2%	13576.3%		
Sub-function 2 - New Connections												
Completed and occupied households electrified	number of houses	36400.0%	55000.0%	45000.0%	45000.0%	45000.0%	35000.0%	36400.0%	37928.8%	39597.7%	-	-
Sub-function 3 - Maintain Electricity Infrastructure												
Electricity & repairs Maintanance	percentage	5720.0%	4500.0%	5500.0%	5500.0%	5500.0%	5500.0%	5720.0%	5960.2%	6222.5%		
Insert measure/s description											-	-
Sub-function 2 - (name)									0%	0%	-	-
Insert measure/s description												
									0%	0%	-	-
Sub-function 3 - (name)												
Insert measure/s description									0%	0%	-	-
Function 2 - (name)												
Sub-function 1 - (name)									0%	0%	-	-
Insert measure/s description												
									0%	0%	-	-
Sub-function 2 - (name)												
Insert measure/s description									0%	0%	-	-
Sub-function 3 - (name)												
Insert measure/s description												
									0%	0%	-	-
Vote 3 - vote name												
Function 1 - (name)									0%	0%	-	-
Sub-function 1 - (name)												
Insert measure/s description												
									0%	0%	-	-
Sub-function 2 - (name)												
Insert measure/s description									0%	0%	-	-
Sub-function 3 - (name)									0%	0%	-	-
Insert measure/s description												
Function 2 - (name)									0%	0%	-	-
Sub-function 1 - (name)												
Insert measure/s description									0%	0%	-	-
Sub-function 2 - (name)									0%	0%	-	-
Insert measure/s description												
									0%	0%	-	-
Sub-function 3 - (name)												
Insert measure/s description									0%	0%	-	-
And so on for the rest of the Votes									0%	0%	-	-

References

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

KZN291 Mandeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 18-06-2026

Description of financial indicator	Basis of calculation	2022/23	2023/24	2024/25	Budget Year 2025/26			Budget Year +1 2026/27	Budget Year +2 2027/28
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				6.6%	6.0%	5.7%	6.9%	6.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				202.1%	150.7%	179.4%	456.5%	354.6%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				202.1%	150.7%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.6	0.5	0.8	1.1	1.1
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				46.3%	33.3%	42.6%	3.1%	1.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					723.2%	168.5%	192.3%	4.0%	5.9%
<u>Other Indicators</u>									
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)				36.9%	36.3%	36.6%	34.0%	34.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.8%	7.7%	7.7%	4.6%	4.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				8.4%	7.7%	7.6%	7.8%	7.8%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				1356.3%	1381.4%	1381.4%	1497.0%	1535.4%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				9.7%	6.7%	6.3%	-0.9%	-0.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

References

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

[illegible]

KZN291 Mandeni - Supporting Table SB6 Adjustments Budget - funding measurement - 18-06-2026

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				9,822	62,123	53,136	145,547	150,019
Cash + investments at the yr end less applications - R'000	2	18(1)b				57,618	21,875	56,474	19,805	20,224
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				12,694	18,535	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	10.1%	-3.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	104.6%	104.5%	104.5%	108.6%	108.7%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				34.0%	35.6%	36.8%	26.3%	26.3%
Capital payments % of capital expenditure	8	18(1)c,19				110.8%	110.7%	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							-154.0%	-44.8%
Long term receivables % change - incr(decr)	12	18(1)a							-116.4%	-25.9%
R&M % of Property Plant & Equipment	13	20(1)(vi)				4.4%	4.1%	4.1%	63.4%	62.3%
Asset renewal % of capital budget	14	20(1)(vi)				6.7%	14.8%	14.8%	0.0%	0.0%

References

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

KZN291 Mandeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 18-06-2026

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		250,223	–	–	–	–	–	250,223	268,627	275,628
EPWP Incentive	–	1,714	–	–	–	–	–	1,714	–	–
Finance Management	–	1,900	–	–	–	–	–	1,900	2,000	2,100
Integrated National Electrification Programme	–	–	–	–	–	–	–	–	9,102	9,521
Local Government Equitable Share	–	244,198	–	–	–	–	–	244,198	255,187	261,567
Municipal Infrastructure Grant	–	2,411	–	–	–	–	–	2,411	2,338	2,441
Provincial Government:		4,933	5,425	–	–	–	–	5,425	5,088	5,326
KwaZulu-Natal_Capacity Building and Other_Specify (Add)	–	4,933	4,825	–	–	–	–	4,825	5,088	5,326
KwaZulu-Natal_Capacity Building and Other_Specify (Add)	–	–	600	–	–	–	–	600	–	–
	4									
	5									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	6	255,156	5,425	–	–	–	–	255,648	273,715	280,954
Capital Transfers and Grants										
National Government:		45,817	20,000	–	–	–	–	65,817	44,426	46,373
Municipal Infrastructure Grant (MIG)	–	45,817	–	–	–	–	–	45,817	44,426	46,373
Municipal Disaster Recovery Grant	–	–	20,000	–	–	–	–	20,000	–	–
Provincial Government:		–	1,000	–	–	–	–	1,000	–	–
KwaZulu-Natal_Infrastructure_Infrastructure_RECEIPTS	–	–	1,000	–	–	–	–	1,000	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
[insert description]										
Other grant providers:		–	–	–	–	–	–	–	–	–
[insert description]										
Total Capital Transfers and Grants	6	45,817	21,000	–	–	–	–	66,817	44,426	46,373
TOTAL RECEIPTS OF TRANSFERS & GRANTS		300,973	26,425	–	–	–	–	322,465	318,141	327,328

References

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

KZN291 Mandeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 18-06-2026

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		6,025	–	–	–	–	–	6,025	13,440	14,062
Expanded Public Works Programme Integrated Grant	–	1,714	–	–	–	–	–	1,714	–	–
Integrated National Electrification Programme Grant	–	–	–	–	–	–	–	–	9,102	9,521
Local Government Financial Management Grant	–	1,900	–	–	–	–	–	1,900	2,000	2,100
Municipal Infrastructure Grant	–	2,411	–	–	–	–	–	2,411	2,338	2,441
	–									
Provincial Government:		4,933	4,825	–	–	–	–	4,825	5,088	5,326
KwaZulu-Natal	–	4,933	4,825	–	–	–	–	4,825	5,088	5,326
	–									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
	–									
	–									
Total operating expenditure of Transfers and Grants:		10,958	4,825	–	–	–	–	10,850	18,528	19,388
Capital expenditure of Transfers and Grants										
National Government:		45,817	12,511	–	–	–	–	58,328	44,426	46,373
Municipal Disaster Recovery Grant	–	–	12,511	–	–	–	–	12,511	–	–
Municipal Infrastructure Grant	–	45,817	–	–	–	–	–	45,817	44,426	46,373
	–									
Provincial Government:		–	1,000	–	–	–	–	1,000	–	–
KwaZulu-Natal	–	–	1,000	–	–	–	–	1,000	–	–
	–									
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
	–									
	–									
Total capital expenditure of Transfers and Grants		45,817	13,511	–	–	–	–	59,328	44,426	46,373
Total capital expenditure of Transfers and Grants		56,775	18,336	–	–	–	–	70,178	62,954	65,761

References

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

KZN291 Mandeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 18-06-2026

Description	Ref	Budget Year 2025/26							Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	2 A1	3 B	4 C	5 D	6 E	7 F		
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		250,223	-	-	-	-	-	250,223	268,627	275,628
Repayment of grants										
Conditions met - transferred to revenue		244,198	-	-	-	-	-	244,198	255,187	261,567
Conditions still to be met - transferred to liabilities		6,025	-	-	-	-	-	6,025	13,440	14,062
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		4,933	5,425	-	-	-	-	5,425	5,088	5,326
Conditions met - transferred to revenue		-	600	-	-	-	-	600	-	-
Conditions still to be met - transferred to liabilities		4,933	4,825	-	-	-	-	4,825	5,088	5,326
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		244,198	600	-	-	-	-	244,798	255,187	261,567
Total operating transfers and grants - CTBM	2	10,958	4,825	-	-	-	-	10,850	18,528	19,388
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		45,817	20,000	-	-	-	-	20,000	44,426	46,373
Conditions met - transferred to revenue		-	20,000	-	-	-	-	(25,817)	-	-
Conditions still to be met - transferred to liabilities		45,817		-	-	-	-	45,817	44,426	46,373
Provincial Government:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	1,000	-	-	-	-	1,000	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	1,000	-	-	-	-	1,000	-	-
District Municipality:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year							-	-		
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	20,000	-	-	-	-	(25,817)	-	-
Total capital transfers and grants - CTBM		45,817	1,000	-	-	-	-	46,817	44,426	46,373
TOTAL TRANSFERS AND GRANTS REVENUE		244,198	20,600	-	-	-	-	218,981	255,187	261,567
TOTAL TRANSFERS AND GRANTS - CTBM		56,775	5,825	-	-	-	-	57,667	62,954	65,761

References

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

KZN291 Mandeni - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original	Prior Adjusted	Accum. Funds	Multi-year	Unfore.	Nat. or Prov.	Other Adjusts.	Total Adjusts.	Adjusted	+1 2026/27	+2 2027/28
		Budget	6	7	capital	Unavoid.	Govt			Budget	Adjusted	Adjusted
R thousands		A	A1	B	8	9	10	11	12	13	Budget	Budget
					C	D	E	F	G	H		
Cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to Entities/Other External Mechanisms												
[insert description]	2	-	2,350					-	-	2,350	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMs'		-	2,350	-	-	-	-	-	-	2,350	-	-
Cash transfers to other Organs of State												
[insert description]	3	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Cash transfers to other Organisations												
[insert description]	4	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
Groups of Individuals												
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS	5	-	2,350	-	-	-	-	-	-	2,350	-	-

Non-cash transfers to other municipalities												
[insert description]	1	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO MUNICIPALITIES:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to Entities/Other External Mechanisms												
[insert description]	2	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO ENTITIES/EMS*		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organs of State												
[insert description]	3	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers to other Organisations												
[insert description]	4	-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
[insert description]		-	-					-	-	-	-	-
TOTAL NON-CASH TRANSFERS TO OTHER ORGANISATIONS:		-	-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS	5	-	-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS		-	2,350	-	-	-	-	-	-	2,350	-	-

References

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

KZN291 Mandeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 18-06-2026

Summary of remuneration		Ref	Budget Year 2025/26										% change
			Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt. 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H		
R thousands													
Councillors (Political Office Bearers plus Other)													
Basic Salaries and Wages			14,319	14,319					–	–	14,319	0.0%	
Pension and UIF Contributions			–	–					–	–	–		
Medical Aid Contributions			–	–					–	–	–		
Motor Vehicle Allowance			702	702					–	–	702	0.0%	
Cellphone Allowance			1,754	1,754					–	–	1,754		
Housing Allowances			269	269					–	–	269		
Other benefits and allowances			–	–					–	–	–		
Sub Total - Councillors			17,043	17,043					–	–	17,043	0.0%	
% increase				0									
Senior Managers of the Municipality													
Basic Salaries and Wages			5,833	6,303					–	–	6,303	8.1%	
Pension and UIF Contributions			11	11					–	–	11	0.0%	
Medical Aid Contributions			153	191					–	–	191	25.1%	
Overtime			–	–					–	–	–		
Performance Bonus			399	399					–	–	399		
Motor Vehicle Allowance			909	909					–	–	909	0.0%	
Cellphone Allowance			281	281					–	–	281	0.0%	
Housing Allowances			292	292					–	–	292		
Other benefits and allowances			485	485					–	–	485		
Payments in lieu of leave			–	–					–	–	–		
Long service awards			–	–					–	–	–		
Post-retirement benefit obligations		5	3,923	3,923					–	–	3,923	0.0%	
Entertainment			–	–					–	–	–		
Scarcity			–	–					–	–	–		
Acting and post related allowance			–	–					–	–	–		
In kind benefits			–	–					–	–	–		
Sub Total - Senior Managers of Municipality			12,285	12,793					–	–	12,793	4.1%	
% increase				0									
Other Municipal Staff													
Basic Salaries and Wages			105,238	100,927					0	0	100,927	-4.1%	
Pension and UIF Contributions			17,150	17,603					–	–	17,603	2.6%	
Medical Aid Contributions			7,271	7,983					–	–	7,983	9.8%	
Overtime			3,191	3,982					–	–	3,982	24.8%	
Performance Bonus			5,711	6,031					–	–	6,031		
Motor Vehicle Allowance			6,161	6,170					–	–	6,170	0.2%	
Cellphone Allowance			832	837					–	–	837	0.6%	
Housing Allowances			405	407					–	–	407		
Other benefits and allowances			1,052	1,973					–	–	1,973		
Payments in lieu of leave			2,798	3,386					–	–	3,386	21.0%	
Long service awards			1,498	1,498					–	–	1,498	0.0%	
Post-retirement benefit obligations		5	4,310	4,310					2,400	2,400	6,710	55.7%	
Entertainment			–	–					–	–	–		
Scarcity			–	–					–	–	–		
Acting and post related allowance			–	–					–	–	–		
In kind benefits			–	–					–	–	–		
Sub Total - Other Municipal Staff			155,617	155,108					2,400	2,400	157,508	1.2%	
% increase				0									
Total Parent Municipality			184,944	184,944					2,400	2,400	187,344	1.3%	
Board Members of Entities													
Basic Salaries and Wages											–	–	
Pension and UIF Contributions											–	–	
Medical Aid Contributions											–	–	
Overtime											–	–	
Performance Bonus											–	–	
Motor Vehicle Allowance											–	–	
Cellphone Allowance											–	–	
Housing Allowances											–	–	
Other benefits and allowances											–	–	
Board Fees											–	–	
Payments in lieu of leave											–	–	
Long service awards											–	–	
Post-retirement benefit obligations		5									–	–	
Entertainment											–	–	
Scarcity											–	–	
Acting and post related allowance											–	–	
In kind benefits											–	–	
Sub Total - Board Members of Entities			–	–							–	–	
% increase													
Senior Managers of Entities													
Basic Salaries and Wages											–	–	
Pension and UIF Contributions											–	–	
Medical Aid Contributions											–	–	
Overtime											–	–	
Performance Bonus											–	–	
Motor Vehicle Allowance											–	–	
Cellphone Allowance											–	–	
Housing Allowances											–	–	
Other benefits and allowances											–	–	
Payments in lieu of leave											–	–	
Long service awards											–	–	
Post-retirement benefit obligations		5									–	–	
Entertainment											–	–	
Scarcity											–	–	
Acting and post related allowance											–	–	
In kind benefits											–	–	
Sub Total - Senior Managers of Entities			–	–							–	–	
% increase													
Other Staff of Entities													
Basic Salaries and Wages											–	–	
Pension and UIF Contributions											–	–	
Medical Aid Contributions											–	–	
Overtime											–	–	
Performance Bonus											–	–	
Motor Vehicle Allowance											–	–	
Cellphone Allowance											–	–	
Housing Allowances											–	–	
Other benefits and allowances											–	–	
Payments in lieu of leave											–	–	
Long service awards											–	–	
Post-retirement benefit obligations		5									–	–	
Entertainment											–	–	
Scarcity											–	–	
Acting and post related allowance											–	–	
In kind benefits											–	–	
Sub Total - Other Staff of Entities			–	–							–	–	
% increase													
Total Municipal Entities			–	–							–	–	
TOTAL SALARY, ALLOWANCES & BENEFITS			184,944	184,944					2,400	2,400	187,344	1.3%	
% increase													
TOTAL MANAGERS AND STAFF			167,961	167,961					2,400	2,400	170,361	1.4%	

References:

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

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

3. s57 of the Systems Act

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

5. Includes pension payments and employer contributions to medical aid

Column Definitions:

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

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

6. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably be have for

7. Increases of funds approved under section 31 MFMA

8. Adjustments approved in accordance with section 29 MFMA

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

10. Adjusts. = 'Other' Adjustments proposed to be approved, including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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

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

KZN291 Mandeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 18-06-2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960
Vote 2 - Finance and administration		103,671	19,299	4,225	7,895	6,309	87,802	27,814	27,814	27,814	27,814	27,814	(34,505)	333,766	348,873	357,645
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		370	433	513	396	441	385	494	494	494	494	494	922	5,933	6,337	6,607
Vote 5 - Sport and Recreation		-	-	-	204	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		627	19,154	3,672	3,298	(11,302)	3,680	4,185	4,185	4,185	4,185	4,185	10,166	50,219	47,327	49,352
Vote 9 - Road transport		965	2,142	689	1,619	453	237	1,374	1,374	1,374	1,374	1,374	3,512	16,488	2,367	2,426
Vote 10 - Energy sources		6,439	6,636	9,634	6,743	7,726	6,589	7,592	7,592	7,592	7,592	7,592	9,378	91,103	98,755	101,415
Vote 11 - Waste Management		1,394	1,317	1,383	1,361	1,673	1,453	1,595	1,595	1,595	1,595	1,595	2,586	19,145	17,302	17,734
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		114,163	49,678	20,812	22,214	5,998	100,844	43,752	43,752	43,752	43,752	43,752	(7,243)	525,019	529,702	544,139
Expenditure by Vote																
Vote 1 - Executive and council		3,332	3,963	8,733	5,279	8,332	5,640	6,285	6,285	6,285	6,285	6,285	8,715	75,415	80,588	82,603
Vote 2 - Finance and administration		9,335	12,420	9,296	11,387	12,801	26,634	15,506	15,506	15,506	15,506	15,506	26,667	186,067	150,376	154,154
Vote 3 - Internal audit		22	22	22	22	22	22	22	22	22	22	22	22	269	327	335
Vote 4 - Community and social services		3,168	4,297	3,909	3,432	3,470	3,957	3,457	3,457	3,457	3,457	3,457	1,966	41,485	37,691	38,739
Vote 5 - Sport and Recreation		678	616	1,345	960	1,604	1,689	1,163	1,163	1,163	1,163	1,163	-	13,958	13,631	13,972
Vote 6 - Public safety		104	104	327	104	104	104	104	104	104	104	104	(119)	1,248	2,244	2,301
Vote 7 - Housing		18	6	24	18	18	8	18	18	18	18	18	-	214	224	229
Vote 8 - Planning and Development		1,390	1,518	1,757	1,568	2,518	2,315	2,208	2,208	2,208	2,208	2,208	4,390	26,497	28,249	28,999
Vote 9 - Road transport		2,432	6,133	5,770	5,872	5,720	5,560	5,639	5,639	5,639	5,639	5,639	7,986	67,668	59,424	60,910
Vote 10 - Energy sources		6,993	1,089	14,499	6,179	765	11,678	7,070	7,070	7,070	7,070	7,070	8,285	84,838	79,949	82,108
Vote 11 - Waste Management		424	1,171	696	1,188	887	1,257	1,969	1,969	1,969	1,969	1,969	8,158	23,623	24,509	25,122
Vote 12 - Environmental Protection		410	421	543	420	384	453	418	418	418	418	418	295	5,016	5,874	6,021
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		28,307	31,761	46,921	36,429	36,626	59,316	43,858	43,858	43,858	43,858	43,858	66,364	526,299	483,086	495,492
Surplus/ (Deficit)		85,856	17,917	(26,109)	(14,215)	(30,628)	41,528	(107)	(107)	(107)	(107)	(107)	(73,607)	(1,280)	46,617	48,647

References

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

KZN291 Mandeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 18-06-2026

Budget Year 2025/26														Medium Term Revenue and Expenditure Framework			
Description - Standard classification	Ref	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Revenue - Functional																	
Governance and administration		104,368	19,997	4,922	8,592	7,006	88,499	28,511	28,511	28,511	28,511	28,511	(33,807)	342,131	357,614	366,605	
Executive and council		697	697	697	697	697	697	697	697	697	697	697	697	8,365	8,741	8,960	
Finance and administration		103,671	19,299	4,225	7,895	6,309	87,802	27,814	27,814	27,814	27,814	27,814	(34,505)	333,766	348,873	357,645	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		370	433	513	601	441	385	494	494	494	494	494	718	5,933	6,337	6,607	
Community and social services		368	432	512	393	439	383	468	468	468	468	468	745	5,611	5,911	6,169	
Sport and recreation		-	-	-	204	-	-	-	-	-	-	-	(204)	-	-	-	
Public safety		2	1	1	3	1	2	27	27	27	27	27	177	321	427	438	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		1,592	21,296	4,361	4,917	(10,849)	3,917	5,559	5,559	5,559	5,559	5,559	13,678	66,707	49,694	51,778	
Planning and development		627	19,154	3,672	3,298	(11,302)	3,680	4,185	4,185	4,185	4,185	4,185	10,166	50,219	47,327	49,352	
Road transport		965	2,142	689	1,619	453	237	1,374	1,374	1,374	1,374	1,374	3,512	16,488	2,367	2,426	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading services		7,833	7,953	11,017	8,104	9,399	8,042	9,187	9,187	9,187	9,187	9,187	11,964	110,248	116,057	119,149	
Energy sources		6,439	6,636	9,634	6,743	7,726	6,589	7,592	7,592	7,592	7,592	7,592	9,378	91,103	98,755	101,415	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		1,394	1,317	1,383	1,361	1,673	1,453	1,595	1,595	1,595	1,595	1,595	2,586	19,145	17,302	17,734	
Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue - Functional		114,163	49,678	20,812	22,214	5,998	100,844	43,752	43,752	43,752	43,752	43,752	43,752	(7,447)	525,019	529,702	544,139
Expenditure - Functional																	
Governance and administration		12,667	16,383	18,028	16,666	21,132	32,274	21,813	21,813	21,813	21,813	21,813	35,538	261,751	231,291	237,091	
Executive and council		3,332	3,963	8,733	5,279	8,332	5,640	6,285	6,285	6,285	6,285	6,285	8,715	75,415	80,588	82,603	
Finance and administration		9,335	12,420	9,296	11,387	12,801	26,634	15,528	15,528	15,528	15,528	15,528	26,824	186,336	150,703	154,489	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		4,025	5,082	5,605	4,572	5,254	5,816	4,742	4,742	4,742	4,742	4,742	2,841	56,905	53,790	55,241	
Community and social services		3,168	4,297	3,909	3,432	3,470	3,957	3,399	3,399	3,399	3,399	3,399	1,560	40,789	37,691	38,739	
Sport and recreation		678	616	1,345	960	1,604	1,689	1,163	1,163	1,163	1,163	1,163	1,251	13,958	13,631	13,972	
Public safety		162	162	327	162	162	162	162	162	162	162	162	(3)	1,943	2,244	2,301	
Housing		18	6	24	18	18	8	18	18	18	18	18	34	214	224	229	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		4,232	7,560	7,728	7,583	8,424	8,071	7,948	7,948	7,948	7,948	7,948	12,036	95,371	89,817	92,106	
Planning and development		1,390	1,518	1,663	1,548	2,568	2,315	2,164	2,164	2,164	2,164	2,164	4,144	25,967	27,704	28,440	
Road transport		2,432	5,621	5,521	5,615	5,472	5,303	5,366	5,366	5,366	5,366	5,366	7,596	64,388	56,239	57,645	
Environmental protection		410	421	543	420	384	453	418	418	418	418	418	295	5,016	5,874	6,021	
Trading services		7,691	2,772	15,444	7,624	1,901	13,192	9,312	9,312	9,312	9,312	9,312	16,559	111,740	107,643	110,495	
Energy sources		6,993	1,089	14,499	6,179	765	11,678	7,070	7,070	7,070	7,070	7,070	8,285	84,838	79,949	82,108	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		273	512	249	257	249	257	273	273	273	273	273	116	3,280	3,185	3,265	
Waste management		424	1,171	696	1,188	887	1,257	1,969	1,969	1,969	1,969	1,969	8,158	23,623	24,509	25,122	
Other		44	44	94	20	(50)	44	44	44	44	44	44	113	531	545	559	
Total Expenditure - Functional		28,660	31,841	46,898	36,464	36,662	59,395	43,858	43,858	43,858	43,858	43,858	67,088	526,299	483,086	495,492	
Surplus/ (Deficit) 1.		85,503	17,837	(26,086)	(14,250)	(30,664)	41,448	(107)	(107)	(107)	(107)	(107)	(74,535)	(1,280)	46,617	48,647	

References

1. Surplus (Deficit) must reconcile with budget table A3 and monthly budget statement table C3

KZN291 Mandeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 18-06-2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		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		6,360	6,616	9,607	6,972	7,717	6,583	7,559	7,559	7,559	7,559	7,559	9,058	90,708	89,250	91,481
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		1,172	1,112	1,182	1,136	1,448	1,221	1,226	1,226	1,226	1,226	1,226	1,312	14,713	15,389	15,774
Sale of Goods and Rendering of Services		114	142	7	93	111	118	115	115	115	115	115	-	1,383	1,583	1,622
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		125	126	127	128	134	135	168	168	168	168	168	401	2,016	2,106	2,159
Interest earned from Current and Non Current Assets		1,496	1,093	1,185	1,107	785	1,128	2,083	2,083	2,083	2,083	2,083	7,790	25,000	26,125	26,778
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		48	48	57	59	42	48	63	63	63	63	63	139	755	790	810
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		105	135	65	51	257	61	156	156	156	156	156	421	1,875	1,293	1,285
Non-Exchange Revenue																
Property rates		25	17,432	2,597	6,408	5,127	4,999	5,409	5,409	5,409	5,409	5,409	1,278	64,913	97,157	99,586
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		6	10	5	42	6	2	114	114	114	114	114	727	1,367	1,430	1,465
Licences or permits		57	64	83	105	8	7	83	83	83	83	83	257	998	1,044	1,070
Transfer and subsidies - Operational		102,570	1,136	1,455	1,003	835	82,133	21,237	21,237	21,237	21,237	21,237	(40,470)	254,848	273,512	280,741
Interest		304	280	(65)	298	302	311	371	371	371	371	371	1,168	4,453	4,654	4,770
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		205	205	205	205	205	205	205	205	205	205	205	205	2,463	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		112,586	28,400	16,508	17,608	16,976	96,952	38,791	38,791	38,791	38,791	38,791	(17,715)	465,491	514,332	527,542
Expenditure By Type																
Employee related costs		13,489	13,458	13,309	13,878	13,057	13,438	14,192	14,192	14,192	14,192	14,192	18,712	170,301	175,095	179,623
Remuneration of councillors		1,246	1,246	1,306	1,245	1,245	1,278	1,420	1,420	1,420	1,420	1,420	2,375	17,043	17,981	18,431
Bulk purchases - electricity		6,368	6,217	13,654	5,164	6,217	10,668	6,217	6,217	6,217	6,217	6,217	(4,767)	74,607	61,791	63,336
Inventory consumed		26	29	148	196	136	382	454	454	454	454	454	2,262	5,450	6,631	6,797
Debt impairment		2,506	2,506	2,506	2,506	2,506	16,039	2,506	2,506	2,506	2,506	2,506	(11,026)	30,077	33,520	34,358
Depreciation and amortisation		3,909	6,709	3,256	3,369	3,261	3,376	3,909	3,909	3,909	3,909	3,909	3,481	46,904	37,870	38,817
Interest		54	54	54	54	54	54	54	54	54	54	54	54	650	3,187	3,267
Contracted services		2,834	5,482	8,309	6,595	7,610	6,856	7,509	7,509	7,509	7,509	7,509	14,879	90,113	88,442	90,857
Transfers and subsidies		196	196	196	196	1,050	1,000	196	196	196	196	196	(1,463)	2,350	-	-
Irrecoverable debts written off		943	943	943	943	943	943	943	943	943	943	943	943	11,320	6,935	7,109
Operational costs		4,200	4,710	6,905	5,836	10,123	6,151	6,449	6,449	6,449	6,449	6,449	7,217	77,384	51,005	52,256
Losses on disposal of Assets		8	8	8	8	8	8	8	8	8	8	8	8	100	627	643
Other Losses		-	-	11	-	-	2	-	-	-	-	-	(12)	-	-	-
Total Expenditure		35,779	41,560	50,607	39,992	46,211	60,195	43,858	43,858	43,858	43,858	43,858	32,663	526,299	483,086	495,492
Surplus/(Deficit)		76,807	(13,160)	(34,098)	(22,384)	(29,235)	36,757	(5,067)	(5,067)	(5,067)	(5,067)	(5,067)	(50,378)	(60,808)	31,246	32,050
Transfers and subsidies - capital (monetary allocations)		1,085	20,786	3,812	4,114	(11,470)	(11,470)	4,961	4,961	4,961	4,961	4,961	27,868	59,528	44,629	46,586
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		77,892	7,626	(30,286)	(18,271)	(40,706)	25,286	(107)	(107)	(107)	(107)	(107)	(22,510)	(1,280)	75,875	78,637

References

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

KZN291 Mandeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 18-06-2026

Monthly cash flows	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	####															
Property rates		35	4,166	4,166	600	1,134	4,166	4,166	4,166	4,166	4,166	4,166	14,896	49,993	67,899	69,596
Service charges - electricity revenue		7,634	7,634	7,634	(637)	(84)	(44)	7,634	7,634	7,634	7,634	7,634	31,302	91,607	102,366	104,926
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	1,255	15,057	17,698	18,140
Rental of facilities and equipment		67	67	67	67	67	67	67	67	67	67	67	67	803	908	931
Interest earned - external investments		475	285	200	183	175	217	2,083	2,083	2,083	2,083	2,083	13,048	25,000	26,125	26,778
Interest earned - outstanding debtors		(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(18)	(211)	4,848	4,969
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4	3	5	4	114	1	114	114	114	114	114	666	1,367	1,430	1,465
Licences and permits		96	96	96	96	96	96	96	96	96	96	96	96	1,147	1,200	1,230
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		308,387	50,017	38,641	61,397	38,682	90,028	21,287	21,287	21,287	21,287	21,287	(438,140)	255,448	264,410	271,220
Other revenue		50,000	319	319	8	319	319	319	319	319	319	319	(49,052)	3,825	12,541	13,007
Cash Receipts by Source		367,935	63,824	52,365	62,954	41,739	96,086	37,003	37,003	37,003	37,003	37,003	(425,882)	444,036	499,425	512,263
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		24	18	14,010	2,008	2	15,001	5,585	5,585	5,585	5,585	5,585	8,031	67,017	44,629	46,586
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		367,959	63,841	66,376	64,961	41,741	111,087	42,588	42,588	42,588	42,588	42,588	(417,851)	511,053	544,054	558,849
Cash Payments by Type																
Employee related costs		8,690	9,109	8,691	8,726	8,288	8,447	13,974	13,974	13,974	13,974	13,974	45,869	167,690	171,975	176,425
Remuneration of councillors		1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	1,420	17,043	17,981	18,431
Finance charges		50	50	50	50	50	50	50	50	50	50	50	50	600	3,187	3,267
Bulk purchases - Electricity		7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	7,067	84,798	71,060	72,837
Acquisitions - water & other inventory		592	592	592	592	592	592	592	592	592	592	592	592	7,106	-	-
Contracted services		612	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(2,913)	(6,438)	(34,956)	4,173	6,632
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		196	196	196	196	196	196	196	196	196	196	196	196	2,350	-	-
Other expenditure		43,074	19,723	26,532	40,461	31,809	42,320	7,066	7,066	7,066	7,066	7,066	(154,457)	84,792	55,629	56,994
Cash Payments by Type		61,701	35,244	41,635	55,599	46,508	57,179	27,452	27,452	27,452	27,452	27,452	(105,702)	329,424	324,005	334,585
Other Cash Flows/Payments by Type																
Capital assets		11,688	11,688	11,688	11,688	11,688	7,959	11,688	11,688	11,688	11,688	11,688	15,418	140,261	95,509	95,776
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		-	84	94	980	-	-	-	-	-	-	-	(1,159)	-	-	-
Total Cash Payments by Type		73,389	47,017	53,417	68,268	58,197	65,138	39,140	39,140	39,140	39,140	39,140	(91,443)	469,685	419,514	430,361
NET INCREASE/(DECREASE) IN CASH HELD		294,570	16,824	12,958	(3,306)	(16,456)	45,949	3,447	3,447	3,447	3,447	3,447	(326,408)	41,368	124,541	128,488
Cash/cash equivalents at the month/year beginning:		131,927	426,497	443,321	456,280	452,973	436,518	482,467	485,914	489,362	492,809	496,256	499,704	131,927	173,295	297,836
Cash/cash equivalents at the month/year end:		426,497	443,321	456,280	452,973	436,518	482,467	485,914	489,362	492,809	496,256	499,704	173,295	173,295	297,836	426,324

References

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

KZN291 Mandeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 18-06-2026

Description - Municipal Vote	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and council		2,353	1,350	1,817	2,353	4,052	3,820	2,353	2,353	2,353	2,353	2,353	727	28,240	36,348	37,257
Vote 2 - Finance and administration		452	452	68	199	275	915	452	452	452	452	452	802	5,421	-	-
Vote 3 - Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and social services		346	621	1,015	644	926	292	1,474	1,474	1,474	1,474	1,474	6,474	17,690	10,019	10,273
Vote 5 - Sport and Recreation		-	199	104	552	418	280	1,474	1,474	1,474	1,474	1,474	-	-	-	-
Vote 6 - Public safety		6	6	6	6	6	6	6	6	6	6	6	6	70	-	-
Vote 7 - Housing		-	-	-	-	-	-	6	6	6	6	6	-	-	-	-
Vote 8 - Planning and Development		434	793	195	434	434	578	434	434	434	434	434	170	5,208	-	-
Vote 9 - Road transport		834	5,767	4,310	5,371	3,357	3,837	4,652	4,652	4,652	4,652	4,652	9,090	55,827	25,967	27,344
Vote 10 - Energy sources		174	174	174	174	174	174	174	174	174	174	174	174	2,087	-	-
Vote 11 - Waste Management		106	106	106	397	106	106	106	106	106	106	106	(186)	1,267	-	-
Vote 12 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	3	4,705	9,468	7,794	10,130	9,748	10,008	11,131	11,131	11,131	11,131	11,131	17,257	115,809	72,333	74,873
Total Capital Expenditure	2	4,705	9,468	7,794	10,130	9,748	10,008	11,131	11,131	11,131	11,131	11,131	17,257	115,809	72,333	74,873

References

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

KZN291 Mandeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 18-06-2026

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		2,805	1,802	1,885	2,553	4,327	4,735	2,805	2,805	2,805	2,805	2,805	1,528	33,660	36,348	37,257
Executive and council		2,353	1,350	1,817	2,353	4,052	3,820	2,353	2,353	2,353	2,353	2,353	727	28,240	36,348	37,257
Finance and administration		452	452	68	199	275	915	452	452	452	452	452	802	5,421	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Community and public safety</i>		2,020	1,582	1,881	1,958	2,106	1,335	2,392	2,392	2,392	2,392	2,392	5,859	28,699	13,841	14,191
Community and social services		346	621	1,015	644	926	292	718	718	718	718	718	1,181	8,616	10,019	10,273
Sport and recreation		912	199	104	552	418	280	912	912	912	912	912	3,916	10,940	3,822	3,918
Public safety		762	762	762	762	762	762	762	762	762	762	762	762	9,143	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Economic and environmental services</i>		1,268	6,561	4,505	5,805	3,791	4,415	5,050	5,050	5,050	5,050	5,050	9,004	60,596	25,967	27,344
Planning and development		434	793	195	434	434	578	434	434	434	434	434	170	5,208	–	–
Road transport		834	5,767	4,310	5,371	3,357	3,837	4,616	4,616	4,616	4,616	4,616	8,834	55,388	25,967	27,344
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
<i>Trading services</i>		316	316	316	608	316	316	316	316	316	316	316	24	3,793	–	–
Energy sources		174	174	174	174	174	174	174	174	174	174	174	174	2,087	–	–
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		37	37	37	37	37	37	37	37	37	37	37	37	440	–	–
Waste management		106	106	106	397	106	106	106	106	106	106	106	(186)	1,267	–	–
<i>Other</i>		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		6,409	10,261	8,587	10,923	10,540	10,801	10,562	10,562	10,562	10,562	10,562	16,416	126,749	76,156	78,791

References

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

[illegible]

KZN291 Mandeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjuts. 12 F	Total Adjuts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets by Asset Class/Sub-class												
Infrastructure		4,439	16,943	-	-	-	-	-	-	16,943	-	-
Roads Infrastructure		3,913	16,943	-	-	-	-	-	-	16,943	-	-
Roads		3,913	16,943	-	-	-	-	-	-	16,943	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		526	0	-	-	-	-	-	-	0	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		526	0	-	-	-	-	-	-	0	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		4,348	1,774	-	-	-	-	-	-	1,774	-	-
Community Facilities		4,348	1,774	-	-	-	-	-	-	1,774	-	-
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-

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

Police	-	-	-	-	-	-	-	-	-	-	-
Purfs	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	4,348	1,774	-	-	-	-	-	-	1,774	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-

Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	8,787	18,717	-	-	-	-	-	-	18,717	-	-

References

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

check balance

KZN291 Mandeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A										
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		21,802	22,706	-	-	-	-	76	76	22,782	15,968	16,367
Roads Infrastructure		8,426	9,500	-	-	-	-	(151)	(151)	9,349	5,625	5,765
Roads		7,948	9,326	-	-	-	-	(151)	(151)	9,175	5,125	5,253
Road Structures		304	174	-	-	-	-	-	-	174	318	326
Road Furniture		174	0	-	-	-	-	-	-	0	182	186
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3,913	3,865	-	-	-	-	-	-	3,865	454	466
Drainage Collection		3,913	3,865	-	-	-	-	-	-	3,865	454	466
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		3,148	2,322	-	-	-	-	-	-	2,322	3,289	3,372
Power Plants		130	130	-	-	-	-	-	-	130	136	140
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		870	739	-	-	-	-	-	-	739	909	931
MV Substations		61	61	-	-	-	-	-	-	61	64	65
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		87	217	-	-	-	-	-	-	217	91	93
LV Networks		1,130	304	-	-	-	-	-	-	304	1,181	1,211
Capital Spares		870	870	-	-	-	-	-	-	870	909	931
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		5,565	5,915	-	-	-	-	-	-	5,915	5,816	5,961
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		5,565	5,915	-	-	-	-	-	-	5,915	5,816	5,961
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		750	1,104	-	-	-	-	227	227	1,331	784	803
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		750	1,104	-	-	-	-	227	227	1,331	784	803
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

Community Assets	2,885	3,001	-	-	-	-	-	-	3,001	3,015	3,090
Community Facilities	363	479	-	-	-	-	-	-	479	379	389
Halls	-	-	-	-	-	-	-	-	-	-	-
Centres	-	-	-	-	-	-	-	-	-	-	-
Crèches	-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-	-	-	-	-	-	-
Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	213	213	-	-	-	-	-	-	213	223	228
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Parks	150	266	-	-	-	-	-	-	266	157	161
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2,522	2,522	-	-	-	-	-	-	2,522	2,635	2,701
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2,522	2,522	-	-	-	-	-	-	2,522	2,635	2,701
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-
Other assets	348	174	-	-	-	-	-	-	174	363	373
Operational Buildings	348	174	-	-	-	-	-	-	174	363	373
Municipal Offices	348	174	-	-	-	-	-	-	174	363	373
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-
Land Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-

Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		10,438	9,916	-	-	-	-	61	61	9,977	4,547	4,660
Machinery and Equipment		10,438	9,916	-	-	-	-	61	61	9,977	4,547	4,660
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Immatute		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection												
Zoological plants and animals												
Total Repairs and Maintenance Expenditure to be adjusted	1	35,473	35,797	-	-	-	-	137	137	35,934	23,893	24,490

References

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

check balance

KZN291 Mandeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A		B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-	-	-
Road Structures		-	-	-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-

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

Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	-	-	-	-	-	-	-	-	-	-	-

References

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

check balance	-36,239,578	-37,870,359	-38,817,119
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0120
0130
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KZN291 Mandeni - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 18-06-2026

Description	Ref	Budget Year 2025/26										Budget Year +1	Budget Year +2
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class													
Infrastructure		49,686	38,288	-	-	-	-	(0)	(0)	38,288	26,151	27,533	
Roads Infrastructure		46,560	36,723	-	-	-	-	(0)	(0)	36,723	26,151	27,533	
Roads		44,908	36,462	-	-	-	-	(0)	(0)	36,462	26,151	27,533	
Road Structures		-	-	-	-	-	-	-	-	-	-	-	
Road Furniture		1,652	261	-	-	-	-	-	-	261	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		3,126	1,565	-	-	-	-	-	-	1,565	-	-	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		2,174	870	-	-	-	-	-	-	870	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		952	696	-	-	-	-	-	-	696	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-	
Boreholes		-	-	-	-	-	-	-	-	-	-	-	
Reservoirs		-	-	-	-	-	-	-	-	-	-	-	
Pump Stations		-	-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-	
Distribution		-	-	-	-	-	-	-	-	-	-	-	
Distribution Points		-	-	-	-	-	-	-	-	-	-	-	
PRV Stations		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-	
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-	
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-	
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-	
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Rail Lines		-	-	-	-	-	-	-	-	-	-	-	
Rail Structures		-	-	-	-	-	-	-	-	-	-	-	
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
LV Networks		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		6,318	5,377	-	-	-	-	-	-	5,377	642	658	
Community Facilities		2,609	2,000	-	-	-	-	-	-	2,000	-	-	
Halls		-	-	-	-	-	-	-	-	-	-	-	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		2,609	2,000	-	-	-	-	-	-	2,000	-	-	
Abattoirs		-	-	-	-	-	-	-	-	-	-	-	

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

Sport and Recreation Facilities	3,709	3,377	-	-	-	-	-	-	3,377	642	658	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	3,709	3,377	-	-	-	-	-	-	3,377	642	658	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	
Other assets	33,153	28,640	-	-	-	-	1,882	1,882	30,522	41,800	42,845	
Operational Buildings	33,153	28,640	-	-	-	-	1,882	1,882	30,522	41,800	42,845	
Municipal Offices	29,130	22,988	-	-	-	-	4,700	4,700	27,688	41,800	42,845	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	
Workshops	2,632	5,652	-	-	-	-	(2,818)	(2,818)	2,834	-	-	
Yards	1,391	0	-	-	-	-	-	-	0	-	-	
Stores	-	-	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licences	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	89,157	72,305	-	-	-	-	1,882	1,882	74,187	68,593	71,036

References

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

check balance

R#	Function	Project Description	Project Number	Type	MTSP Service Outcome	UDF	One Strategic Objective	Asset Class	Asset Sub-Class	Work Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework			
													Budget Year 2026	Budget Year 2027	Budget Year 2028	Budget Year 2029
Asset management																
List of all projects by Function																
Function																
Project Description																
Project Number																
Type																
MTSP Service Outcome																
UDF																
One Strategic Objective																
Asset Class																
Asset Sub-Class																
Work Location																
GPS Longitude																
GPS Latitude																
Medium Term Revenue and Expenditure Framework																
Budget Year 2026																
Budget Year 2027																
Budget Year 2028																
Budget Year 2029																

KZN291 Mandeni - Supporting Table SB20 Not required - 18-06-2026

Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
Revenue By Municipal Entity												
Entity 1 total revenue									-	-		
Entity 2 total revenue									-	-		
Entity 3 (etc) total revenue									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Revenue	1	-	-	-	-	-	-	-	-	-	-	-
Expenditure By Municipal Entity												
Entity 1 total operating expenditure									-	-		
Entity 2 total operating expenditure									-	-		
Entity 3 etc. total operating expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Operating Expenditure	2	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure By Municipal Entity												
Entity 1 total capital expenditure									-	-		
Entity 2 total capital expenditure									-	-		
Entity 3 etc. total capital expenditure									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
									-	-		
Total Capital Expenditure	2	-	-	-	-	-	-	-	-	-	-	-

References

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