Entities

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

Preparation Instructions

Municipality Name: KZN226 Mkhambathini

CFO Name:

Tel: Fax:

E-Mail:

Date of Adjustments Budget

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

MFMA Budget Circulars	Click to view
MBRR Budget Formats Guide	Click to view
Dummy Budget Guide	Click to view
Funding Compliance Guide	Click to view
MFMA Return Forms	Click to view

Organisational Structure Votes

Organisational Structure Votes

- Vote 1 - Finance and Administration
- Vote 2 - Finance and Administration2
- Vote 3 - Executive and Council
- Vote 4 - Community and Social Services
- Vote 5 - Community and Social Services2
- Vote 6 - Energy Sources
- Vote 7 - Road Transport
- Vote 8 - Planning and Development
- Vote 9 - Sport and Recreation
- Vote 10 - Public Safety
- Vote 11 - Other
- Vote 12 - Waste Management
- Vote 13 - Housing
- Vote 14 - Waste Water Management
- Vote 15 - Health

Complete Votes & Sub-Votes

Organisational Structure Sub-Votes

Vote 1	**Finance and Administration**
1.1	Finance
1.2	Fleet Management
1.3	Asset Management
1.4	Administrative and Corporate Support
1.5	Human Resources
1.6	Property Services
1.7	Legal Services
1.8	Information Technology
1.9	Marketing, Customer Relations, Publicity and Media Co-ordination
1.10	[Name of sub-vote]
Vote 2	**Finance and Administration2**
2.1	Supply Chain Management
2.2	[Name of sub-vote]
2.3	[Name of sub-vote]
2.4	[Name of sub-vote]
2.5	[Name of sub-vote]
2.6	[Name of sub-vote]
2.7	[Name of sub-vote]
2.8	[Name of sub-vote]
2.9	[Name of sub-vote]
2.10	[Name of sub-vote]
Vote 3	**Executive and Council**
3.1	Municipal Manager, Town Secretary and Chief Executive
3.2	Mayor and Council
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	Disaster Management
4.2	Libraries and Archives
4.3	Population Development
4.4	Cultural Matters
4.5	Indigenous and Customary Law
4.6	Industrial Promotion
4.7	Agricultural
4.8	Aged Care
4.9	Child Care Facilities
4.10	[Name of sub-vote]
Vote 5	**Community and Social Services2**
5.1	Literacy Programmes
5.2	Education
5.3	Community Halls and Facilities
5.4	Tourism
5.5	[Name of sub-vote]
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	**Energy Sources**
6.1	Electricity
6.2	[Name of sub-vote]
6.3	[Name of sub-vote]
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	**Road Transport**
7.1	Roads
7.2	[Name of sub-vote]
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	Town Planning, Building Regulations and Enforcement, and City Engi
8.2	Development Facilitation
8.3	Economic Development/Planning
8.4	Regional Planning and Development
8.5	Corporate Wide Strategic Planning (IDPs, LEDs)
8.6	Project Management Unit
8.7	[Name of sub-vote]
8.8	[Name of sub-vote]
8.9	[Name of sub-vote]
8.10	[Name of sub-vote]
Vote 9	**Sport and Recreation**
9.1	Sports Grounds and Stadiums
9.2	[Name of sub-vote]
9.3	[Name of sub-vote]
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	**Public Safety**
10.1	Fire Fighting and Protection
10.2	Fencing and Fences
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	**Other**
11.1	Licensing and Regulation
11.2	[Name of sub-vote]
11.3	[Name of sub-vote]
11.4	[Name of sub-vote]
11.5	[Name of sub-vote]
11.6	[Name of sub-vote]
11.7	[Name of sub-vote]
11.8	[Name of sub-vote]
11.9	[Name of sub-vote]
11.10	[Name of sub-vote]
Vote 12	**Waste Management**
12.1	Solid Waste Removal
12.2	Street Cleaning
12.3	Solid Waste Disposal (Landfill Sites)
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	**Housing**
13.1	Housing
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	**Waste Water Management**
14.1	Storm Water Management
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	**Health**
15.1	Health Services
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]

Select Org. Structure

Display 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]

KZN226 Mkhambathini - Contact Information

A. GENERAL INFORMATION

Municipality	**KZN226 Mkhambathini**	Set name on 'Instructions' sheet
Grade	1	*1 Grade in terms of the Remuneration of Public Office Bearers Act.*
Province	**KZN KWAZULU-NATAL**	
Web Address	www.mkhambathini.gov.za	
e-mail Address	mm@mkhambathini.gov.za	

B. CONTACT INFORMATION

Postal address:	
P.O. Box	Private Bag X04
City / Town	Camperdown
Postal Code	3720
Street address	
Building	18 old main road
Street No. & Name	Camperdown
City / Town	Camperdown
Postal Code	3720
General Contacts	
Telephone number	317859300
Fax number	317852121

C. POLITICAL LEADERSHIP

Speaker:		**Secretary/PA to the Speaker:**	
ID Number	670303 5937 088	ID Number	731017 0539 080
Title	Cllr	Title	Mrs.
Name	Cllr T.A. Gwala	Name	Nompumelelo Makhanya
Telephone number	317859318	Telephone number	317859316
Cell number	723534647	Cell number	826594155
Fax number	317852121	Fax number	317852121
E-mail address	speaker@mkhambathini.gov.za	E-mail address	mpume.makhanya@mkhambathini.gov.za
Mayor/Executive Mayor:		**Secretary/PA to the Mayor/Executive Mayor:**	
ID Number	760518 5330 080	ID Number	9408240504080
Title	Cllr.	Title	Ms
Name	N.W. Ntombela	Name	Snikeziwe Fezeka Dlamini
Telephone number	317859318	Telephone number	317859316
Cell number	733218895	Cell number	826594155
Fax number	317852121	Fax number	317852121
E-mail address	mayor@mkhambathini.gov.za	E-mail address	mayor@mkhambathini.gov.za
Deputy Mayor/Executive Mayor:		**Secretary/PA to the Deputy Mayor/Executive Mayor:**	
ID Number	680404 0508 086	ID Number	731017 0539 080
Title	Cllr.	Title	Mrs.
Name	N.P. Maphanga	Name	Nompumelelo Makhanya
Telephone number	317859314	Telephone number	317859316
Cell number	732822182	Cell number	826594155
Fax number	317852121	Fax number	317852121
E-mail address	deputymayor@mkhambathini.gov.za	E-mail address	mpume.makhanya@mkhambathini.gov.za

D. MANAGEMENT LEADERSHIP

Municipal Manager:		**Secretary/PA to the Municipal Manager:**	
ID Number	850303 6087 083	ID Number	9801201236082
Title	Mr	Title	Ms
Name	Sanele Mngwengwe	Name	Xoliswa Zondi
Telephone number	317859306	Telephone number	317859307
Cell number	828509555	Cell number	740923502
Fax number	317852121	Fax number	317852121
E-mail address	mm@mkhambathini.gov.za	E-mail address	secretarymm@mkhambathini.gov.za
Chief Financial Officer		**Secretary/PA to the Chief Financial Officer**	
ID Number	820430 5598 088	ID Number	810524 0556 083
Title	Mr	Title	Ms.

Name	Thokozane Gambu	Name	Mpho Motsoeneng
Telephone number	031785932	Telephone number	317859319
Cell number	767490935	Cell number	737965264
Fax number	0317852121	Fax number	317852121
E-mail address	cfo@mkhambathini.gov.za	E-mail address	mpho.motsoeneng@mkhambathini.gov.za

Official responsible for submitting financial information		Official responsible for submitting financial information	
ID Number	9510265701085	ID Number	9510265701085
Title	Mr	Title	Mr
Name	Siboniso Zuma	Name	Siboniso Zuma
Telephone number	0317859326	Telephone number	0317859326
Cell number	0655441111	Cell number	0655441111
Fax number	0317852121	Fax number	0317852121
E-mail address	zumas@mkhambathini.gov.za	E-mail address	zumas@mkhambathini.gov.za
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information		**Official responsible for submitting financial information**	
ID Number		ID Number	
Title		Title	
Name		Name	
Telephone number		Telephone number	
Cell number		Cell number	
Fax number		Fax number	
E-mail address		E-mail address	
Official responsible for submitting financial information			
ID Number			
Title			
Name			
Telephone number			
Cell number			
Fax number			
E-mail address			

KZN226 Mkhambathini - Table B1 Adjustments Budget Summary -

Description	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
		1	2	3	4	5	6	7	8		
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	32,674	33,865	–	–	–	–	–	–	33,865	34,144	34,998
Service charges	685	690	–	–	–	–	–	–	690	716	734
Investment revenue	4,290	3,540	–	–	–	–	(1,000)	(1,000)	2,540	4,483	4,595
Transfers recognised - operational	110,979	111,956	–	–	–	–	–	–	111,956	104,774	105,296
Other own revenue	10,468	8,580	–	–	–	–	(500)	(500)	8,080	10,405	10,665
Total Revenue (excluding capital transfers and contributions)	**159,096**	**158,632**	**–**	**–**	**–**	**–**	**(1,500)**	**(1,500)**	**157,132**	**154,523**	**156,289**
Employee costs	62,296	62,296	–	–	–	–	9,860	9,860	72,156	75,540	77,458
Remuneration of councillors	7,958	7,958	–	–	–	–	(800)	(800)	7,158	8,316	8,524
Depreciation & asset impairment	21,222	20,100	–	–	–	–	(5,978)	(5,978)	14,122	22,177	22,731
Finance charges	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed and bulk purchases	4,136	3,374	–	–	–	–	1,654	1,654	5,028	4,267	4,373
Transfers and subsidies	–	–	–	–	–	–	–	–	–	–	–
Other expenditure	68,231	67,915	–	–	–	–	11,497	11,497	79,412	69,968	67,650
Total Expenditure	**163,842**	**161,641**	**–**	**–**	**–**	**–**	**16,233**	**16,233**	**177,875**	**180,267**	**180,735**
Surplus/(Deficit)	(4,745)	(3,010)	–	–	–	–	(17,733)	(17,733)	(20,743)	(25,744)	(24,446)
Transfers and subsidies - capital (monetary allocations)	18,934	18,934	–	–	–	–	5,000	5,000	23,934	20,223	20,970
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**3,191**	**(5,521)**	**(3,476)**
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**3,191**	**(5,521)**	**(3,476)**
Capital expenditure & funds sources											
Capital expenditure	24,034	24,697	–	–	–	–	5,257	5,257	29,954	21,223	19,846
Transfers recognised - capital	18,934	18,176	–	–	–	–	5,257	5,257	23,433	20,223	20,970
Borrowing	–	–	–	–	–	–	–	–	–	–	–
Internally generated funds	5,100	6,521	–	–	–	–	546	546	7,067	1,000	1,000
Total sources of capital funds	**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,803**	**5,803**	**30,500**	**21,223**	**21,970**
Financial position											
Total current assets	18,946	24,297	–	–	–	–	(7,851)	(7,851)	16,446	30,685	32,569
Total non current assets	276,826	297,742	–	–	–	–	5,257	5,257	302,999	304,941	319,473
Total current liabilities	24,577	25,565	–	–	–	–	1,018	1,018	26,583	20,890	20,981
Total non current liabilities	9,466	9,466	–	–	–	–	2,040	2,040	11,506	9,466	9,466
Community wealth/Equity	**261,729**	**287,008**	**–**	**–**	**–**	**–**	**(5,652)**	**(5,652)**	**281,356**	**295,255**	**311,524**
Cash flows											
Net cash from (used) operating	23,814	24,270	–	–	–	–	(5,656)	(5,656)	18,614	42,114	45,957
Net cash from (used) investing	(27,639)	(26,966)	–	–	–	–	(3,534)	(3,534)	(30,500)	(24,406)	(25,266)
Net cash from (used) financing	–	–	–	–	–	–	–	–	–	–	–
Cash/cash equivalents at the year end	**13,845**	**14,975**	**–**	**–**	**–**	**–**	**(9,190)**	**(9,190)**	**5,784**	**35,379**	**38,362**
Cash backing/surplus reconciliation											
Cash and investments available	13,112	14,975	–	–	–	–	(4,363)	(4,363)	10,612	10,972	13,097
Application of cash and investments	(46,373)	2,298	–	–	–	–	4,092	4,092	6,390	692	776
Balance - surplus (shortfall)	**59,484**	**12,677**	**–**	**–**	**–**	**–**	**(8,455)**	**(8,455)**	**4,221**	**10,280**	**12,321**
Asset Management											
Asset register summary (WDV)	246,179	265,954	–	–	–	–	5,257	5,257	271,211	271,564	284,427
Depreciation	16,522	14,400	–	–	–	–	–	–	14,400	17,265	17,697
Renewal and Upgrading of Existing Assets	–	2,719	–	–	–	–	–	–	2,719	–	–
Repairs and Maintenance	11,060	9,843	–	–	–	–	2,210	2,210	12,053	11,557	11,846
Free services											
Cost of Free Basic Services provided	–	–	–	–	–	–	–	–	–	–	–
Revenue cost of free services provided	–	5,734	–	–	–	–	165	165	5,899	5,859	6,006
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

References

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

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

3. Increases of funds approved under MFMA section 31

4. Adjustments approved in accordance with MFMA section 29

5. Adjustments to transfers from National or Provincial Government

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

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

8. Adjusted Budget H = (A or A1/2 etc) + G

KZN226 Mkhambathini - Table B2 Adjustments Budget Financial Performance (functional classification) -

Standard 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
			5	6	7	8	9	10	11	12		
R thousands	1, 4	A	A1	B	C	D	E	F	G	H		
Revenue - Functional												
Governance and administration		**150,261**	**150,392**	**–**	**–**	**–**	**–**	**5,000**	**5,000**	**155,392**	**150,532**	**156,337**
Executive and council		–	–	–	–	–	–	–	–	–	–	–
Finance and administration		150,261	150,392	–	–	–	–	5,000	5,000	155,392	150,532	156,337
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**2,248**	**3,243**	**–**	**–**	**–**	**–**	**–**	**–**	**3,243**	**2,363**	**2,472**
Community and social services		2,248	2,825	–	–	–	–	–	–	2,825	2,360	2,470
Sport and recreation		–	417	–	–	–	–	–	–	417	2	3
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**543**	**663**	**–**	**–**	**–**	**–**	**–**	**–**	**663**	**567**	**581**
Planning and development		543	663	–	–	–	–	–	–	663	567	581
Road transport		–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**16,309**	**16,314**	**–**	**–**	**–**	**–**	**–**	**–**	**16,314**	**12,225**	**8,582**
Energy sources		15,624	15,624	–	–	–	–	–	–	15,624	11,509	7,848
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		685	690	–	–	–	–	–	–	690	716	734
Other		**8,669**	**6,954**	**–**	**–**	**–**	**–**	**–**	–	**6,954**	**9,059**	**9,285**
Total Revenue - Functional	2	**178,030**	**177,566**	**–**	**–**	**–**	**–**	**5,000**	**5,000**	**182,566**	**174,746**	**177,259**
Expenditure - Functional												
Governance and administration		**105,230**	**104,325**	**–**	**–**	**–**	**–**	**1,065**	**1,065**	**105,390**	**110,144**	**113,573**
Executive and council		26,081	27,384	–	–	–	–	602	602	27,986	27,351	28,237
Finance and administration		79,148	76,941	–	–	–	–	462	462	77,403	82,793	85,336
Internal audit		–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**28,087**	**27,639**	**–**	**–**	**–**	**–**	**(2,451)**	**(2,451)**	**25,188**	**27,735**	**28,656**
Community and social services		24,260	24,811	–	–	–	–	(1,633)	(1,633)	23,178	23,786	24,608
Sport and recreation		3,562	2,590	–	–	–	–	(787)	(787)	1,803	3,674	3,765
Public safety		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Health		264	238	–	–	–	–	(32)	(32)	206	276	283
Economic and environmental services		**13,580**	**13,134**	**–**	**–**	**–**	**–**	**1,325**	**1,325**	**14,458**	**13,869**	**13,626**
Planning and development		690	740	–	–	–	–	(420)	(420)	320	355	364
Road transport		12,890	12,394	–	–	–	–	1,745	1,745	14,138	13,514	13,261
Environmental protection		–	–	–	–	–	–	–	–	–	–	–
Trading services		**16,396**	**16,236**	**–**	**–**	**–**	**–**	**50**	**50**	**16,286**	**17,944**	**14,291**
Energy sources		15,624	15,624	–	–	–	–	–	–	15,624	17,192	13,522
Water management		–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–
Waste management		772	612	–	–	–	–	50	50	662	752	769
Other		**550**	**350**	**–**	**–**	**–**	**–**	**(8)**	(8)	**343**	**575**	**589**
Total Expenditure - Functional	3	**163,842**	**161,683**	**–**	**–**	**–**	**–**	**(20)**	**(20)**	**161,664**	**170,267**	**170,735**
Surplus/ (Deficit) for the year		**14,189**	**15,882**	**–**	**–**	**–**	**–**	**5,020**	**5,020**	**20,902**	**4,479**	**6,524**

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes

2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in the Adjustments Budget Financial Performance (revenue and expenditure)

3. Total Operating Expenditure by standard classification must reconcile to Total Operating Expenditure shown in the Adjustments Budget Financial Performance (revenue and expenditure)

4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes.
Nothing else may be placed under 'Other'. Assign associate share to relevant classification

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 (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)

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers 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 (section 28(2)(f))

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

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN226 Mkhambathini - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
			5	6	7	8	9	10	11	12	
R thousand	1	A	A1	B	C	D	E	F	G	H	
Revenue - Functional											
Municipal governance and administration		**150,261**	**150,392**	**–**	**–**	**–**	**–**	**5,000**	**5,000**	**155,392**	**150,532**
Executive and council		–	–	–	–	–	–	–	–	–	–
Mayor and Council		–	–					–	–	–	–
Municipal Manager, Town Secretary and Chief Executive		–	–					–	–	–	–
Finance and administration		150,261	150,392	–	–	–	–	5,000	5,000	155,392	150,532
Administrative and Corporate Support		800	550					–	–	550	300
Asset Management		–	–					–	–	–	–
Finance		61,508	61,889					5,000	5,000	66,889	62,275
Fleet Management		–	–					–	–	–	–
Human Resources		–	–					–	–	–	–
Information Technology		–	–					–	–	–	–
Legal Services		–	–					–	–	–	–
Marketing, Customer Relations, Publicity and Media Co-		–	–					–	–	–	–
Property Services		87,953	87,953					–	–	87,953	87,957
Risk Management		–	–					–	–	–	–
Security Services		–	–					–	–	–	–
Supply Chain Management		–	–					–	–	–	–
Valuation Service		–	–					–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Governance Function		–	–					–	–	–	–
Community and public safety		**2,248**	**3,243**	**–**	**–**	**–**	**–**	**–**	**–**	**3,243**	**2,363**
Community and social services		**2,248**	**2,825**	**–**	**–**	**–**	**–**	**–**	**–**	**2,825**	**2,360**
Aged Care		–	–					–	–	–	–
Agricultural		–	–					–	–	–	–
Animal Care and Diseases		–	–					–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums		–	–					–	–	–	–
Child Care Facilities		–	–					–	–	–	–
Community Halls and Facilities		25	40					–	–	40	26
Consumer Protection		–	–					–	–	–	–
Cultural Matters		–	–					–	–	–	–
Disaster Management		–	–					–	–	–	–
Education		–	–					–	–	–	–
Indigenous and Customary Law		–	–					–	–	–	–
Industrial Promotion		–	–					–	–	–	–
Language Policy		–	–					–	–	–	–
Libraries and Archives		2,223	2,785					–	–	2,785	2,334
Literacy Programmes		–	–					–	–	–	–
Media Services		–	–					–	–	–	–
Museums and Art Galleries		–	–					–	–	–	–
Population Development		–	–					–	–	–	–
Provincial Cultural Matters		–	–					–	–	–	–
Theatres		–	–					–	–	–	–
Zoo's		–	–					–	–	–	–
Sport and recreation		**–**	**417**	**–**	**–**	**–**	**–**	**–**	**–**	**417**	**2**
Beaches and Jetties		–	–					–	–	–	–
Casinos, Racing, Gambling, Wagering		–	–					–	–	–	–
Community Parks (including Nurseries)		–	–					–	–	–	–
Recreational Facilities		–	–					–	–	–	–
Sports Grounds and Stadiums		–	417					–	–	417	2
Public safety		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence		–	–					–	–	–	–
Cleansing		–	–					–	–	–	–
Control of Public Nuisances		–	–					–	–	–	–
Fencing and Fences		–	–					–	–	–	–
Fire Fighting and Protection		–	–					–	–	–	–
Licensing and Control of Animals		–	–					–	–	–	–
Police Forces, Traffic and Street Parking Control		–	–					–	–	–	–
Pounds		–	–					–	–	–	–
Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing		–	–					–	–	–	–
Informal Settlements		–	–					–	–	–	–
Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Ambulance		–	–					–	–	–	–
Health Services		–	–					–	–	–	–
Laboratory Services		–	–					–	–	–	–
Food Control		–	–					–	–	–	–
Health Surveillance and Prevention of Communicable		–	–					–	–	–	–
Vector Control		–	–					–	–	–	–
Chemical Safety		–	–					–	–	–	–

Economic and environmental services		**543**	**663**	**–**	**–**	**–**	**–**	**–**	**–**	**663**	**567**
Planning and development		**543**	**663**	**–**	**–**	**–**	**–**	**–**	**–**	**663**	**567**
Billboards		–	–					–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)		–	–					–	–	–	–
Central City Improvement District		–	–					–	–	–	–
Development Facilitation		–	–					–	–	–	–
Economic Development/Planning		–	–					–	–	–	–
Regional Planning and Development		–	–					–	–	–	–
Town Planning, Building Regulations and Enforcement, and		543	663					–	–	663	567
Project Management Unit		–	–					–	–	–	–
Provincial Planning		–	–					–	–	–	–
Support to Local Municipalities		–	–					–	–	–	–
Road transport		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Public Transport		–	–					–	–	–	–
Road and Traffic Regulation		–	–					–	–	–	–
Roads		–	–					–	–	–	–
Taxi Ranks		–	–					–	–	–	–
Environmental protection		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape		–	–					–	–	–	–
Coastal Protection		–	–					–	–	–	–
Indigenous Forests		–	–					–	–	–	–
Nature Conservation		–	–					–	–	–	–
Pollution Control		–	–					–	–	–	–
Soil Conservation		–	–					–	–	–	–
Trading services		**16,309**	**16,314**	**–**	**–**	**–**	**–**	**–**	**–**	**16,314**	**12,225**
Energy sources		**15,624**	**15,624**	**–**	**–**	**–**	**–**	**–**	**–**	**15,624**	**11,509**
Electricity		15,624	15,624					–	–	15,624	11,509
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		**685**	**690**	**–**	**–**	**–**	**–**	**–**	**–**	**690**	**716**
Recycling		–	–					–	–	–	–
Solid Waste Disposal (Landfill Sites)		–	–					–	–	–	–
Solid Waste Removal		685	690					–	–	690	716
Street Cleaning		–	–					–	–	–	–
Other		**8,669**	**6,954**	**–**	**–**	**–**	**–**	**–**	**–**	**6,954**	**9,059**
Abattoirs		–	–					–	–	–	–
Air Transport		–	–					–	–	–	–
Forestry		–	–					–	–	–	–
Licensing and Regulation		8,669	6,954					–	–	6,954	9,059
Markets		–	–					–	–	–	–
Tourism		–	–					–	–	–	–
Total Revenue - Functional	2	**178,030**	**177,566**	**–**	**–**	**–**	**–**	**5,000**	**5,000**	**182,566**	**174,746**
									–	–	
Expenditure - Functional											
Municipal governance and administration		**105,230**	**104,325**	**–**	**–**	**–**	**–**	**1,065**	**1,065**	**105,390**	**110,144**
Executive and council		26,081	27,384	–	–	–	–	602	602	27,986	27,351
Mayor and Council		8,708	8,748					(888)	(888)	7,860	9,100
Municipal Manager, Town Secretary and Chief Executive		17,374	18,636					1,490	1,490	20,127	18,251
Finance and administration		79,148	76,941	–	–	–	–	462	462	77,403	82,793
Administrative and Corporate Support		24,051	23,815					134	134	23,949	25,286
Asset Management		17,522	14,470					–	–	14,470	18,310
Finance		28,172	29,227					(134)	(134)	29,093	29,379
Fleet Management		3,184	2,894					173	173	3,067	3,328
Human Resources		1,701	1,411					(170)	(170)	1,241	1,768
Information Technology		2,130	2,356					32	32	2,388	2,226
Legal Services		200	700					8	8	708	209
Marketing, Customer Relations, Publicity and Media Co-		–	–					–	–	–	–
Property Services		1,893	1,873					419	419	2,292	1,978
Risk Management		–	–					–	–	–	–
Security Services		–	–					–	–	–	–
Supply Chain Management		296	196					–	–	196	309
Valuation Service		–	–					–	–	–	–
Internal audit		–	–	–	–	–	–	–	–	–	–
Governance Function		–	–					–	–	–	–

Community and public safety	**28,087**	**27,639**	**–**	**–**	**–**	**–**	**(2,451)**	**(2,451)**	**25,188**	**27,735**
Community and social services	**24,260**	**24,811**	**–**	**–**	**–**	**–**	**(1,633)**	**(1,633)**	**23,178**	**23,786**
Aged Care	582	1,292					(56)	(56)	1,236	535
Agricultural	–	–					–	–	–	–
Animal Care and Diseases	–	–					–	–	–	–
Cemeteries, Funeral Parlours and Crematoriums	–	–					–	–	–	–
Child Care Facilities	–	–					–	–	–	–
Community Halls and Facilities	11,791	13,131					0	0	13,132	12,402
Consumer Protection	–	–					–	–	–	–
Cultural Matters	805	815					(370)	(370)	445	841
Disaster Management	320	320					283	283	603	334
Education	–	–					–	–	–	–
Indigenous and Customary Law	466	393					(12)	(12)	381	487
Industrial Promotion	1,564	1,414					(805)	(805)	609	1,634
Language Policy	–	–					–	–	–	–
Libraries and Archives	3,746	3,746					–	–	3,746	3,942
Literacy Programmes	–	–					–	–	–	–
Media Services	–	–					–	–	–	–
Museums and Art Galleries	–	–					–	–	–	–
Population Development	4,986	3,700					(673)	(673)	3,026	3,609
Provincial Cultural Matters	–	–					–	–	–	–
Theatres	–	–					–	–	–	–
Zoo's	–	–					–	–	–	–
Sport and recreation	**3,562**	**2,590**	**–**	**–**	**–**	**–**	**(787)**	**(787)**	**1,803**	**3,674**
Beaches and Jetties	–	–					–	–	–	–
Casinos, Racing, Gambling, Wagering	–	–					–	–	–	–
Community Parks (including Nurseries)	–	–					–	–	–	–
Recreational Facilities	–	–					–	–	–	–
Sports Grounds and Stadiums	3,562	2,590					(787)	(787)	1,803	3,674
Public safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Civil Defence	–	–					–	–	–	–
Cleansing	–	–					–	–	–	–
Control of Public Nuisances	–	–					–	–	–	–
Fencing and Fences	–	–					–	–	–	–
Fire Fighting and Protection	–	–					–	–	–	–
Licensing and Control of Animals	–	–					–	–	–	–
Police Forces, Traffic and Street Parking Control	–	–					–	–	–	–
Pounds	–	–					–	–	–	–
Housing	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Housing	–	–					–	–	–	–
Informal Settlements	–	–					–	–	–	–
Health	**264**	**238**	**–**	**–**	**–**	**–**	**(32)**	**(32)**	**206**	**276**
Ambulance	–	–					–	–	–	–
Health Services	264	238					(32)	(32)	206	276
Laboratory Services	–	–					–	–	–	–
Food Control	–	–					–	–	–	–
Health Surveillance and Prevention of Communicable	–	–					–	–	–	–
Vector Control	–	–					–	–	–	–
Chemical Safety	–	–					–	–	–	–
Economic and environmental services	**13,580**	**13,134**	**–**	**–**	**–**	**–**	**1,325**	**1,325**	**14,458**	**13,869**
Planning and development	**690**	**740**	**–**	**–**	**–**	**–**	**(420)**	**(420)**	**320**	**355**
Billboards	–	–					–	–	–	–
Corporate Wide Strategic Planning (IDPs, LEDs)	–	–					–	–	–	–
Central City Improvement District	–	–					–	–	–	–
Development Facilitation	350	350					(350)	(350)	–	–
Economic Development/Planning	110	80					(70)	(70)	10	115
Regional Planning and Development	–	–					–	–	–	–
Town Planning, Building Regulations and Enforcement, and City Engineer	230	180					–	–	180	240
Project Management Unit	–	130					–	–	130	–
Provincial Planning	–	–					–	–	–	–
Support to Local Municipalities	–	–					–	–	–	–
Road transport	**12,890**	**12,394**	**–**	**–**	**–**	**–**	**1,745**	**1,745**	**14,138**	**13,514**
Public Transport	–	–					–	–	–	–
Road and Traffic Regulation	–	–					–	–	–	–
Roads	12,890	12,394					1,745	1,745	14,138	13,514
Taxi Ranks	–	–					–	–	–	–
Environmental protection	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Biodiversity and Landscape	–	–					–	–	–	–
Coastal Protection	–	–					–	–	–	–
Indigenous Forests	–	–					–	–	–	–
Nature Conservation	–	–					–	–	–	–
Pollution Control	–	–					–	–	–	–
Soil Conservation	–	–					–	–	–	–
Trading services	**16,396**	**16,236**	**–**	**–**	**–**	**–**	**50**	**50**	**16,286**	**17,944**
Energy sources	**15,624**	**15,624**	**–**	**–**	**–**	**–**	**–**	**–**	**15,624**	**17,192**
Electricity	15,624	15,624					–	–	15,624	17,192
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		**772**	**612**	**–**	**–**	**–**	**–**	**50**	**50**	**662**	**752**
Recycling		–	–					–	–	–	–
Solid Waste Disposal (Landfill Sites)		400	370					(354)	(354)	16	418
Solid Waste Removal		272	192					255	255	446	284
Street Cleaning		100	50					149	149	199	50
Other		**550**	**350**	**–**	**–**	**–**	**–**	**(8)**	**(8)**	**343**	**575**
Abattoirs		–	–					–	–	–	–
Air Transport		–	–					–	–	–	–
Forestry		–	–					–	–	–	–
Licensing and Regulation		550	350					(8)	(8)	343	575
Markets		–	–					–	–	–	–
Tourism		–	–					–	–	–	–
Total Expenditure - Functional	3	**163,842**	**161,683**	**–**	**–**	**–**	**–**	**(20)**	**(20)**	**161,664**	**170,267**
Surplus/ (Deficit) for the year		**14,189**	**15,882**	**–**	**–**	**–**	**–**	**5,020**	**5,020**	**20,902**	**4,479**

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 Abbatoirs, Air Transport, Licensing and Regulation, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed

Budget Year +2 2027/28
Adjusted Budget
156,337
–
–
–
156,337
308
–
64,098
–
–
–
–
–
91,932
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2,472
2,470
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27
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18,768
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769	**769**
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428	428
291	291
50	50
589	**589**
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589	589
–	–
170,735	**170,735**
6,524	**6,524**

KZN226 Mkhambathini - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) -

Vote 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
[Insert departmental structure etc]			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Revenue by Vote	1											
Vote 1 - Finance and Administration		150,261	150,392	–	–	–	–	5,000	5,000	155,392	150,532	156,337
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		2,223	2,785	–	–	–	–	–	–	2,785	2,334	2,443
Vote 5 - Community and Social Services2		25	40	–	–	–	–	–	–	40	26	27
Vote 6 - Energy Sources		15,624	15,624	–	–	–	–	–	–	15,624	11,509	7,848
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		543	663	–	–	–	–	–	–	663	567	581
Vote 9 - Sport and Recreation		–	417	–	–	–	–	–	–	417	2	3
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		8,669	6,954	–	–	–	–	–	–	6,954	9,059	9,285
Vote 12 - Waste Management		685	690	–	–	–	–	–	–	690	716	734
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	**178,030**	**177,566**	**–**	**–**	**–**	**–**	**5,000**	**5,000**	**182,566**	**174,746**	**177,259**
Expenditure by Vote	1											
Vote 1 - Finance and Administration		78,853	76,746	–	–	–	–	462	462	77,208	82,484	85,019
Vote 2 - Finance and Administration2		296	196	–	–	–	–	–	–	196	309	317
Vote 3 - Executive and Council		26,081	27,384	–	–	–	–	602	602	27,986	27,351	28,237
Vote 4 - Community and Social Services		12,469	11,680	–	–	–	–	(1,633)	(1,633)	10,047	11,384	11,727
Vote 5 - Community and Social Services2		11,791	13,131	–	–	–	–	0	0	13,132	12,402	12,881
Vote 6 - Energy Sources		15,624	15,624	–	–	–	–	–	–	15,624	17,192	13,522
Vote 7 - Road Transport		12,890	12,394	–	–	–	–	1,745	1,745	14,138	13,514	13,261
Vote 8 - Planning and Development		690	740	–	–	–	–	(420)	(420)	320	355	364
Vote 9 - Sport and Recreation		3,562	2,590	–	–	–	–	(787)	(787)	1,803	3,674	3,765
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		550	350	–	–	–	–	(8)	(8)	343	575	589
Vote 12 - Waste Management		772	612	–	–	–	–	50	50	662	752	769
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		264	238	–	–	–	–	(32)	(32)	206	276	283
Total Expenditure by Vote	2	**163,842**	**161,683**	**–**	**–**	**–**	**–**	**(20)**	**(20)**	**161,664**	**170,267**	**170,735**
Surplus/ (Deficit) for the year	2	**14,189**	**15,882**	**–**	**–**	**–**	**–**	**5,020**	**5,020**	**20,902**	**4,479**	**6,524**

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 or A1/2 etc) + G

check revenue	–	–	–	–	–	–	1,500	1,500	1,500	–	–
check expenditure	–	42	–	–	–	–	(16,253)	(16,253)	(16,211)	(10,000)	(10,000)

KZN226 Mkhambathini - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - B -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10	
R thousands		A	A1	B	C	D	E	F	G	H	
Revenue by Vote	1										
Vote 1 - Finance and Administration		**150,261**	**150,392**	**–**	**–**	**–**	**–**	**5,000**	5,000	155,392	**150,532**
1.1 - Finance		61,508	61,889					5,000	5,000	66,889	62,275
1.2 - Fleet Management		–	–					–	–	–	–
1.3 - Asset Management		–	–					–	–	–	–
1.4 - Administrative and Corporate Support		800	550					–	–	550	300
1.5 - Human Resources		–	–					–	–	–	–
1.6 - Property Services		87,953	87,953					–	–	87,953	87,957
1.7 - Legal Services		–	–					–	–	–	–
1.8 - Information Technology		–	–					–	–	–	–
1.9 - Marketing, Customer Relations, Publicity and Media Co		–	–					–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 2 - Finance and Administration2		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
2.1 - Supply Chain Management		–	–					–	–	–	–
2.2 - [Name of sub-vote]		–	–					–	–	–	–
2.3 - [Name of sub-vote]		–	–					–	–	–	–
2.4 - [Name of sub-vote]		–	–					–	–	–	–
2.5 - [Name of sub-vote]		–	–					–	–	–	–
2.6 - [Name of sub-vote]		–	–					–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 3 - Executive and Council		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
3.1 - Municipal Manager, Town Secretary and Chief Executiv		–	–					–	–	–	–
3.2 - Mayor and Council		–	–					–	–	–	–
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		**2,223**	**2,785**	**–**	**–**	**–**	**–**	**–**	–	2,785	**2,334**
4.1 - Disaster Management		–	–					–	–	–	–
4.2 - Libraries and Archives		2,223	2,785					–	–	2,785	2,334
4.3 - Population Development		–	–					–	–	–	–
4.4 - Cultural Matters		–	–					–	–	–	–
4.5 - Indigenous and Customary Law		–	–					–	–	–	–
4.6 - Industrial Promotion		–	–					–	–	–	–
4.7 - Agricultural		–	–					–	–	–	–
4.8 - Aged Care		–	–					–	–	–	–
4.9 - Child Care Facilities		–	–					–	–	–	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 5 - Community and Social Services2		**25**	**40**	**–**	**–**	**–**	**–**	**–**	–	40	**26**
5.1 - Literacy Programmes		–	–					–	–	–	–
5.2 - Education		–	–					–	–	–	–
5.3 - Community Halls and Facilities		25	40					–	–	40	26
5.4 - Tourism		–	–					–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–
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 - Energy Sources		**15,624**	**15,624**	**–**	**–**	**–**	**–**	**–**	–	15,624	**11,509**
6.1 - Electricity		15,624	15,624					–	–	15,624	11,509
6.2 - [Name of sub-vote]		–	–					–	–	–	–
6.3 - [Name of sub-vote]		–	–					–	–	–	–
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 - Road Transport	–	–	–	–	–	–	–	–	–	–
7.1 - Roads	–	–					–	–	–	–
7.2 - [Name of sub-vote]	–	–					–	–	–	–
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	**543**	**663**	–	–	–	–	–	–	663	**567**
8.1 - Town Planning, Building Regulations and Enforcement,	543	663					–	–	663	567
8.2 - Development Facilitation	–	–					–	–	–	–
8.3 - Economic Development/Planning	–	–					–	–	–	–
8.4 - Regional Planning and Development	–	–					–	–	–	–
8.5 - Corporate Wide Strategic Planning (IDPs, LEDs)	–	–					–	–	–	–
8.6 - Project Management Unit	–	–					–	–	–	–
8.7 - [Name of sub-vote]	–	–					–	–	–	–
8.8 - [Name of sub-vote]	–	–					–	–	–	–
8.9 - [Name of sub-vote]	–	–					–	–	–	–
8.10 - [Name of sub-vote]	–	–					–	–	–	–
Vote 9 - Sport and Recreation	–	**417**	–	–	–	–	–	–	417	**2**
9.1 - Sports Grounds and Stadiums	–	417					–	–	417	2
9.2 - [Name of sub-vote]	–	–					–	–	–	–
9.3 - [Name of sub-vote]	–	–					–	–	–	–
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 - Public Safety	–	–	–	–	–	–	–	–	–	–
10.1 - Fire Fighting and Protection	–	–					–	–	–	–
10.2 - Fencing and Fences	–	–					–	–	–	–
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 - Other	**8,669**	**6,954**	–	–	–	–	–	–	6,954	**9,059**
11.1 - Licensing and Regulation	8,669	6,954					–	–	6,954	9,059
11.2 - [Name of sub-vote]	–	–					–	–	–	–
11.3 - [Name of sub-vote]	–	–					–	–	–	–
11.4 - [Name of sub-vote]	–	–					–	–	–	–
11.5 - [Name of sub-vote]	–	–					–	–	–	–
11.6 - [Name of sub-vote]	–	–					–	–	–	–
11.7 - [Name of sub-vote]	–	–					–	–	–	–
11.8 - [Name of sub-vote]	–	–					–	–	–	–
11.9 - [Name of sub-vote]	–	–					–	–	–	–
11.10 - [Name of sub-vote]	–	–					–	–	–	–
Vote 12 - Waste Management	**685**	**690**	–	–	–	–	–	–	690	**716**
12.1 - Solid Waste Removal	685	690					–	–	690	716
12.2 - Street Cleaning	–	–					–	–	–	–
12.3 - Solid Waste Disposal (Landfill Sites)	–	–					–	–	–	–
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 - Housing	–	–	–	–	–	–	–	–	–	–
13.1 - Housing	–	–					–	–	–	–
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 - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
14.1 - Storm Water Management		–	–					–	–	–	–
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 - Health		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
15.1 - Health Services		–	–					–	–	–	–
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	**178,030**	**177,566**	**–**	**–**	**–**	**–**	**5,000**	5,000	182,566	**174,746**
Expenditure by Vote	1										
Vote 1 - Finance and Administration		**78,853**	**76,746**	**–**	**–**	**–**	**–**	**462**	462	77,208	**82,484**
1.1 - Finance		28,172	29,227					(134)	(134)	29,093	29,379
1.2 - Fleet Management		3,184	2,894					173	173	3,067	3,328
1.3 - Asset Management		17,522	14,470					–	–	14,470	18,310
1.4 - Administrative and Corporate Support		24,051	23,815					134	134	23,949	25,286
1.5 - Human Resources		1,701	1,411					(170)	(170)	1,241	1,768
1.6 - Property Services		1,893	1,873					419	419	2,292	1,978
1.7 - Legal Services		200	700					8	8	708	209
1.8 - Information Technology		2,130	2,356					32	32	2,388	2,226
1.9 - Marketing, Customer Relations, Publicity and Media Co		–	–					–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 2 - Finance and Administration2		**296**	**196**	**–**	**–**	**–**	**–**	**–**	–	196	**309**
2.1 - Supply Chain Management		296	196					–	–	196	309
2.2 - [Name of sub-vote]		–	–					–	–	–	–
2.3 - [Name of sub-vote]		–	–					–	–	–	–
2.4 - [Name of sub-vote]		–	–					–	–	–	–
2.5 - [Name of sub-vote]		–	–					–	–	–	–
2.6 - [Name of sub-vote]		–	–					–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 3 - Executive and Council		**26,081**	**27,384**	**–**	**–**	**–**	**–**	**602**	602	27,986	**27,351**
3.1 - Municipal Manager, Town Secretary and Chief Executiv		17,374	18,636					1,490	1,490	20,127	18,251
3.2 - Mayor and Council		8,708	8,748					(888)	(888)	7,860	9,100
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		**12,469**	**11,680**	**–**	**–**	**–**	**–**	**(1,633)**	(1,633)	10,047	**11,384**
4.1 - Disaster Management		320	320					283	283	603	334
4.2 - Libraries and Archives		3,746	3,746					–	–	3,746	3,942
4.3 - Population Development		4,986	3,700					(673)	(673)	3,026	3,609
4.4 - Cultural Matters		805	815					(370)	(370)	445	841
4.5 - Indigenous and Customary Law		466	393					(12)	(12)	381	487
4.6 - Industrial Promotion		1,564	1,414					(805)	(805)	609	1,634
4.7 - Agricultural		–	–					–	–	–	–
4.8 - Aged Care		582	1,292					(56)	(56)	1,236	535
4.9 - Child Care Facilities		–	–					–	–	–	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 5 - Community and Social Services2		**11,791**	**13,131**	**–**	**–**	**–**	**–**	**0**	0	13,132	**12,402**
5.1 - Literacy Programmes		–	–					–	–	–	–
5.2 - Education		–	–					–	–	–	–
5.3 - Community Halls and Facilities		11,791	13,131					0	0	13,132	12,402
5.4 - Tourism		–	–					–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–
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 - Energy Sources	**15,624**	**15,624**	**–**	**–**	**–**	**–**	**–**	–	15,624	**17,192**
6.1 - Electricity	15,624	15,624					–	–	15,624	17,192
6.2 - [Name of sub-vote]	–	–					–	–	–	–
6.3 - [Name of sub-vote]	–	–					–	–	–	–
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 - Road Transport	**12,890**	**12,394**	**–**	**–**	**–**	**–**	**1,745**	1,745	14,138	**13,514**
7.1 - Roads	12,890	12,394					1,745	1,745	14,138	13,514
7.2 - [Name of sub-vote]	–	–					–	–	–	–
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	**690**	**740**	**–**	**–**	**–**	**–**	**(420)**	(420)	320	**355**
8.1 - Town Planning, Building Regulations and Enforcement,	230	180					–	–	180	240
8.2 - Development Facilitation	350	350					(350)	(350)	–	–
8.3 - Economic Development/Planning	110	80					(70)	(70)	10	115
8.4 - Regional Planning and Development	–	–					–	–	–	–
8.5 - Corporate Wide Strategic Planning (IDPs, LEDs)	–	–					–	–	–	–
8.6 - Project Management Unit	–	130					–	–	130	–
8.7 - [Name of sub-vote]	–	–					–	–	–	–
8.8 - [Name of sub-vote]	–	–					–	–	–	–
8.9 - [Name of sub-vote]	–	–					–	–	–	–
8.10 - [Name of sub-vote]	–	–					–	–	–	–
Vote 9 - Sport and Recreation	**3,562**	**2,590**	**–**	**–**	**–**	**–**	**(787)**	(787)	1,803	**3,674**
9.1 - Sports Grounds and Stadiums	3,562	2,590					(787)	(787)	1,803	3,674
9.2 - [Name of sub-vote]	–	–					–	–	–	–
9.3 - [Name of sub-vote]	–	–					–	–	–	–
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 - Public Safety	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
10.1 - Fire Fighting and Protection	–	–					–	–	–	–
10.2 - Fencing and Fences	–	–					–	–	–	–
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 - Other	**550**	**350**	**–**	**–**	**–**	**–**	**(8)**	(8)	343	**575**
11.1 - Licensing and Regulation	550	350					(8)	(8)	343	575
11.2 - [Name of sub-vote]	–	–					–	–	–	–
11.3 - [Name of sub-vote]	–	–					–	–	–	–
11.4 - [Name of sub-vote]	–	–					–	–	–	–
11.5 - [Name of sub-vote]	–	–					–	–	–	–
11.6 - [Name of sub-vote]	–	–					–	–	–	–
11.7 - [Name of sub-vote]	–	–					–	–	–	–
11.8 - [Name of sub-vote]	–	–					–	–	–	–
11.9 - [Name of sub-vote]	–	–					–	–	–	–
11.10 - [Name of sub-vote]	–	–					–	–	–	–
Vote 12 - Waste Management	**772**	**612**	**–**	**–**	**–**	**–**	**50**	50	662	**752**
12.1 - Solid Waste Removal	272	192					255	255	446	284
12.2 - Street Cleaning	100	50					149	149	199	50
12.3 - Solid Waste Disposal (Landfill Sites)	400	370					(354)	(354)	16	418
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 - Housing		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
13.1 - Housing		–	–					–	–	–	–
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 - Waste Water Management		**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	**–**
14.1 - Storm Water Management		–	–					–	–	–	–
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 - Health		**264**	**238**	**–**	**–**	**–**	**–**	**(32)**	(32)	206	**276**
15.1 - Health Services		264	238					(32)	(32)	206	276
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	**163,842**	**161,683**	**–**	**–**	**–**	**–**	**(20)**	(20)	161,664	**170,267**
Surplus/ (Deficit) for the year	2	**14,189**	**15,882**	**–**	**–**	**–**	**–**	**5,020**	5,020	20,902	**4,479**

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

Budget Year +2 2027/28
Adjusted Budget
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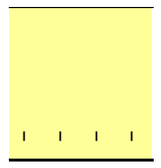

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283	283	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
170,735																							
6,524																							

KZN226 Mkhambathini - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) -

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
			3	4	5	6	7	8	9	10		
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	2	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	2	685	690	–	–	–	–	–	–	690	716	734
Sale of Goods and Rendering of Services		723	843					(290)	(290)	553	756	775
Agency services		–	–					–	–	–	–	–
Interest		–	–					–	–	–	–	–
Interest earned from Receivables		–	–					–	–	–	–	–
Interest earned from Current and Non Current Assets		4,290	3,540					(1,000)	(1,000)	2,540	4,483	4,595
Dividends		–	–					–	–	–	–	–
Rent on Land		–	–					–	–	–	–	–
Rental from Fixed Assets		185	173					–	–	173	196	201
Licence and permits		8,669	6,954					–	–	6,954	9,059	9,285
Special rating levies		–	–					–	–	–	–	–
Operational Revenue		888	608					(210)	(210)	398	392	402
Non-Exchange Revenue												
Property rates	2	32,674	33,865	–	–	–	–	–	–	33,865	34,144	34,998
Surcharges and Taxes		–	–					–	–	–	–	–
Fines, penalties and forfeits		2	2					–	–	2	2	2
Licences or permits		–	–					–	–	–	–	–
Transfer and subsidies - Operational		110,979	111,956					–	–	111,956	104,774	105,296
Interest		–	–					–	–	–	–	–
Fuel Levy		–	–					–	–	–	–	–
Operational Revenue		–	–					–	–	–	–	–
Gains on disposal of Assets		–	–					–	–	–	–	–
Other Gains		–	–					–	–	–	–	–
Discontinued Operations		–	–					–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		**159,096**	**158,632**	**–**	**–**	**–**	**–**	**(1,500)**	**(1,500)**	**157,132**	**154,523**	**156,289**
Expenditure By Type												
Employee related costs		62,296	62,296	–	–	–	–	9,860	9,860	72,156	75,540	77,458
Remuneration of councillors		7,958	7,958					(800)	(800)	7,158	8,316	8,524
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		4,136	3,374	–	–	–	–	1,654	1,654	5,028	4,267	4,373
Debt impairment		4,700	5,700					(5,100)	(5,100)	600	4,912	5,034
Depreciation and amortisation		16,522	14,400					(878)	(878)	13,522	17,265	17,697
Interest		–	–					–	–	–	–	–
Contracted services		36,460	37,558	–	–	–	–	881	881	38,439	37,822	34,712
Transfers and subsidies		–	–					–	–	–	–	–
Irrecoverable debts written off		–	–					–	–	–	–	–
Operational costs		31,771	30,357					(2,008)	(2,008)	28,349	32,146	32,938
Losses on disposal of Assets		–	–					–	–	–	–	–
Other Losses								12,624	12,624	12,624	–	–
Total Expenditure		**163,842**	**161,641**	**–**	**–**	**–**	**–**	**16,233**	**16,233**	**177,875**	**180,267**	**180,735**
Surplus/(Deficit)		**(4,745)**	**(3,010)**	**–**	**–**	**–**	**–**	**(17,733)**	**(17,733)**	**(20,743)**	**(25,744)**	**(24,446)**
Transfers and subsidies - capital (monetary allocations)		18,934	18,934					5,000	5,000	23,934	20,223	20,970
Transfers and subsidies - capital (in-kind - all)		–	–					–	–	–	–	–
Surplus/(Deficit) before taxation		**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	(12,733)	3,191	**(5,521)**	**(3,476)**
Income Tax		–	–					–	–	–	–	–
Surplus/(Deficit) after taxation		**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**3,191**	**(5,521)**	**(3,476)**
Share of Surplus/Deficit attributable to Joint Venture												
Share of Surplus/Deficit attributable to Minorities		–	–					–	–	–	–	–
Surplus/(Deficit) attributable to municipality		**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	(12,733)	3,191	**(5,521)**	**(3,476)**
Share of Surplus/Deficit attributable to Associate												
Intercompany/Parent subsidiary transactions		–	–					–	–	–	–	–
Surplus/ (Deficit) for the year	1	**14,189**	**15,924**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**3,191**	**(5,521)**	**(3,476)**

References

1. Classifications are revenue sources and expenditure type

2. Detail to be provided in Table SB1

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN226 Mkhambathini - Table B5 Adjustments Capital Expenditure Budget by vote and funding -

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
			5	6	7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure - Vote												
Multi-year expenditure ***to be adjusted***	2											
Vote 1 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Single-year expenditure ***to be adjusted***	2											
Vote 1 - Finance and Administration		2,100	2,355	–	–	–	–	–	–	2,355	1,000	1,000
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		5,900	3,910	–	–	–	–	1,275	1,275	5,184	–	–
Vote 5 - Community and Social Services2		3,957	3,336	–	–	–	–	622	622	3,959	–	–
Vote 6 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		8,575	3,894	–	–	–	–	2,426	2,426	6,320	10,740	9,618
Vote 8 - Planning and Development		828	70	–	–	–	–	–	–	70	–	–
Vote 9 - Sport and Recreation		2,674	11,132	–	–	–	–	934	934	12,066	9,483	9,228
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**29,954**	**21,223**	**19,846**
Total Capital Expenditure - Vote		**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**29,954**	**21,223**	**19,846**
Capital Expenditure - Functional												
Governance and administration		**2,100**	**2,355**	**–**	**–**	**–**	**–**	**–**	**–**	**2,355**	**1,000**	**1,000**
Executive and council		–	–					–	–	–	–	–
Finance and administration		2,100	2,355					–	–	2,355	1,000	1,000
Internal audit		–	–					–	–	–	–	–
Community and public safety		**12,531**	**18,378**	**–**	**–**	**–**	**–**	**2,831**	**2,831**	**21,210**	**9,483**	**9,228**
Community and social services		9,857	7,246					1,897	1,897	9,143	–	–
Sport and recreation		2,674	11,132					934	934	12,066	9,483	9,228
Public safety		–	–					–	–	–	–	–
Housing		–	–					–	–	–	–	–
Health		–	–					–	–	–	–	–
Economic and environmental services		**9,403**	**3,964**	**–**	**–**	**–**	**–**	**2,426**	**2,426**	**6,390**	**10,740**	**9,618**
Planning and development		828	70					–	–	70	–	–
Road transport		8,575	3,894					2,426	2,426	6,320	10,740	9,618
Environmental protection		–	–					–	–	–	–	–
Trading services		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**2,124**
Energy sources		–	–					–	–	–	–	2,124
Water management		–	–					–	–	–	–	–
Waste water management		–	–					–	–	–	–	–
Waste management		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Capital Expenditure - Functional	3	**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**29,954**	**21,223**	**21,970**
Funded by:												
National Government		18,934	18,176					5,257	5,257	23,433	20,223	20,970
Provincial Government		–	–					–	–	–	–	–
District Municipality		–	–					–	–	–	–	–
Transfers and subsidies - capital (in-kind)		–	–					–	–	–	–	–
Transfers recognised - capital	4	**18,934**	**18,176**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**23,433**	**20,223**	**20,970**
Borrowing		–	–					–	–	–	–	–
Internally generated funds		5,100	6,521					546	546	7,067	1,000	1,000
Total Capital Funding		**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,803**	**5,803**	**30,500**	**21,223**	**21,970**

References

1. 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).

2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year

3. Capital expenditure by standard classification must reconcile to the appropriations by vote

4. Must reconcile to supporting table SB7 and to Adjustments Budget Financial Performance (revenue and expenditure)

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 (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

7. Increases of funds approved under MFMA section 31

8. Adjustments approved in accordance with MFMA section 29

9. Adjustments to transfers 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 (section 28(2)(f))

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

12. Adjusted Budget H = (A or A1/2 etc) + G

KZN226 Mkhambathini - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -

Vote Description	Ref	Budget Year 2025/26									Budget Year +1 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
[Insert departmental structure etc]			3	4	5	6	7	8	9	10	
R thousands		A	A1	B	C	D	E	F	G	H	
Capital expenditure - Municipal Vote											
Multi-year expenditure appropriation	2										
Vote 1 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
1.1 - Finance									–	–	
1.2 - Fleet Management									–	–	
1.3 - Asset Management									–	–	
1.4 - Administrative and Corporate Support									–	–	
1.5 - Human Resources									–	–	
1.6 - Property Services									–	–	
1.7 - Legal Services									–	–	
1.8 - Information Technology									–	–	
1.9 - Marketing, Customer Relations, Publicity and Media Co-ordination									–	–	
1.10 - [Name of sub-vote]									–	–	
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–
2.1 - Supply Chain Management									–	–	
2.2 - [Name of sub-vote]									–	–	
2.3 - [Name of sub-vote]									–	–	
2.4 - [Name of sub-vote]									–	–	
2.5 - [Name of sub-vote]									–	–	
2.6 - [Name of sub-vote]									–	–	
2.7 - [Name of sub-vote]									–	–	
2.8 - [Name of sub-vote]									–	–	
2.9 - [Name of sub-vote]									–	–	
2.10 - [Name of sub-vote]									–	–	
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–
3.1 - Municipal Manager, Town Secretary and Chief Executive									–	–	
3.2 - Mayor and Council									–	–	
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 - Disaster Management									–	–	
4.2 - Libraries and Archives									–	–	
4.3 - Population Development									–	–	
4.4 - Cultural Matters									–	–	
4.5 - Indigenous and Customary Law									–	–	
4.6 - Industrial Promotion									–	–	
4.7 - Agricultural									–	–	
4.8 - Aged Care									–	–	
4.9 - Child Care Facilities									–	–	
4.10 - [Name of sub-vote]									–	–	
Vote 5 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–
5.1 - Literacy Programmes									–	–	
5.2 - Education									–	–	
5.3 - Community Halls and Facilities									–	–	
5.4 - Tourism									–	–	
5.5 - [Name of sub-vote]									–	–	
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 - Energy Sources		–	–	–	–	–	–	–	–	–	–
6.1 - Electricity									–	–	
6.2 - [Name of sub-vote]									–	–	
6.3 - [Name of sub-vote]									–	–	
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 - Road Transport		–	–	–	–	–	–	–	–	–	–
7.1 - Roads									–	–	
7.2 - [Name of sub-vote]									–	–	
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 - Town Planning, Building Regulations and Enforcement, and City Engineer									–	–	
8.2 - Development Facilitation									–	–	
8.3 - Economic Development/Planning									–	–	
8.4 - Regional Planning and Development									–	–	
8.5 - Corporate Wide Strategic Planning (IDPs, LEDs)									–	–	
8.6 - Project Management Unit									–	–	
8.7 - [Name of sub-vote]									–	–	
8.8 - [Name of sub-vote]									–	–	
8.9 - [Name of sub-vote]									–	–	
8.10 - [Name of sub-vote]									–	–	
Vote 9 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
9.1 - Sports Grounds and Stadiums									–	–	
9.2 - [Name of sub-vote]									–	–	
9.3 - [Name of sub-vote]									–	–	
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 - Public Safety		–	–	–	–	–	–	–	–	–	–
10.1 - Fire Fighting and Protection									–	–	
10.2 - Fencing and Fences									–	–	
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 - Other		–	–	–	–	–	–	–	–	–	–
11.1 - Licensing and Regulation									–	–	
11.2 - [Name of sub-vote]									–	–	
11.3 - [Name of sub-vote]									–	–	
11.4 - [Name of sub-vote]									–	–	
11.5 - [Name of sub-vote]									–	–	
11.6 - [Name of sub-vote]									–	–	
11.7 - [Name of sub-vote]									–	–	
11.8 - [Name of sub-vote]									–	–	
11.9 - [Name of sub-vote]									–	–	
11.10 - [Name of sub-vote]									–	–	
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–
12.1 - Solid Waste Removal									–	–	
12.2 - Street Cleaning									–	–	
12.3 - Solid Waste Disposal (Landfill Sites)									–	–	
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 - Housing		–	–	–	–	–	–	–	–	–	–
13.1 - Housing									–	–	
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 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
14.1 - Storm Water Management									–	–	
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 - Health		–	–	–	–	–	–	–	–	–	–
15.1 - Health Services									–	–	
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 - Finance and Administration		**2,100**	**2,355**	–	–	–	–	–	–	2,355	**1,000**
1.1 - Finance		–	–					–	–	–	–
1.2 - Fleet Management		1,400	700					–	–	700	500
1.3 - Asset Management		400	1,455					–	–	1,455	200
1.4 - Administrative and Corporate Support		300	200					–	–	200	300
1.5 - Human Resources		–	–					–	–	–	–
1.6 - Property Services		–	–					–	–	–	–
1.7 - Legal Services		–	–					–	–	–	–
1.8 - Information Technology		–	–					–	–	–	–
1.9 - Marketing, Customer Relations, Publicity and Media Co		–	–					–	–	–	–
1.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–
2.1 - Supply Chain Management		–	–					–	–	–	–
2.2 - [Name of sub-vote]		–	–					–	–	–	–
2.3 - [Name of sub-vote]		–	–					–	–	–	–
2.4 - [Name of sub-vote]		–	–					–	–	–	–
2.5 - [Name of sub-vote]		–	–					–	–	–	–
2.6 - [Name of sub-vote]		–	–					–	–	–	–
2.7 - [Name of sub-vote]		–	–					–	–	–	–
2.8 - [Name of sub-vote]		–	–					–	–	–	–
2.9 - [Name of sub-vote]		–	–					–	–	–	–
2.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–
3.1 - Municipal Manager, Town Secretary and Chief Executiv		–	–					–	–	–	–
3.2 - Mayor and Council		–	–					–	–	–	–
3.3 - [Name of sub-vote]		–	–					–	–	–	–
3.4 - [Name of sub-vote]		–	–					–	–	–	–
3.5 - [Name of sub-vote]		–	–					–	–	–	–
3.6 - [Name of sub-vote]		–	–					–	–	–	–
3.7 - [Name of sub-vote]		–	–					–	–	–	–
3.8 - [Name of sub-vote]		–	–					–	–	–	–
3.9 - [Name of sub-vote]		–	–					–	–	–	–
3.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 4 - Community and Social Services		**5,900**	**3,910**	–	–	–	–	**1,275**	1,275	5,184	–
4.1 - Disaster Management		–	–					–	–	–	–
4.2 - Libraries and Archives		–	–					–	–	–	–
4.3 - Population Development		–	–					–	–	–	–
4.4 - Cultural Matters		–	–					–	–	–	–
4.5 - Indigenous and Customary Law		–	–					–	–	–	–
4.6 - Industrial Promotion		–	–					–	–	–	–
4.7 - Agricultural		–	–					–	–	–	–
4.8 - Aged Care		–	–					–	–	–	–
4.9 - Child Care Facilities		5,900	3,910					1,275	1,275	5,184	–
4.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 5 - Community and Social Services2		**3,957**	**3,336**	–	–	–	–	**622**	622	3,959	–
5.1 - Literacy Programmes		–	–					–	–	–	–
5.2 - Education		–	–					–	–	–	–
5.3 - Community Halls and Facilities		3,957	3,336					622	622	3,959	–
5.4 - Tourism		–	–					–	–	–	–
5.5 - [Name of sub-vote]		–	–					–	–	–	–

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 - Energy Sources		–	–	–	–	–	–	–	–	–	–
6.1 - Electricity		–	–					–	–	–	–
6.2 - [Name of sub-vote]		–	–					–	–	–	–
6.3 - [Name of sub-vote]		–	–					–	–	–	–
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 - Road Transport		**8,575**	**3,894**	–	–	–	–	**2,426**	2,426	6,320	**10,740**
7.1 - Roads		8,575	3,894					2,426	2,426	6,320	10,740
7.2 - [Name of sub-vote]		–	–					–	–	–	–
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		**828**	**70**	–	–	–	–	–	–	70	–
8.1 - Town Planning, Building Regulations and Enforcement,		–	–					–	–	–	–
8.2 - Development Facilitation		–	–					–	–	–	–
8.3 - Economic Development/Planning		–	–					–	–	–	–
8.4 - Regional Planning and Development		–	–					–	–	–	–
8.5 - Corporate Wide Strategic Planning (IDPs, LEDs)		–	–					–	–	–	–
8.6 - Project Management Unit		828	70					–	–	70	–
8.7 - [Name of sub-vote]		–	–					–	–	–	–
8.8 - [Name of sub-vote]		–	–					–	–	–	–
8.9 - [Name of sub-vote]		–	–					–	–	–	–
8.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 9 - Sport and Recreation		**2,674**	**11,132**	–	–	–	–	**934**	934	12,066	**9,483**
9.1 - Sports Grounds and Stadiums		2,674	11,132					934	934	12,066	9,483
9.2 - [Name of sub-vote]		–	–					–	–	–	–
9.3 - [Name of sub-vote]		–	–					–	–	–	–
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 - Public Safety		–	–	–	–	–	–	–	–	–	–
10.1 - Fire Fighting and Protection		–	–					–	–	–	–
10.2 - Fencing and Fences		–	–					–	–	–	–
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 - Other		–	–	–	–	–	–	–	–	–	–
11.1 - Licensing and Regulation		–	–					–	–	–	–
11.2 - [Name of sub-vote]		–	–					–	–	–	–
11.3 - [Name of sub-vote]		–	–					–	–	–	–
11.4 - [Name of sub-vote]		–	–					–	–	–	–
11.5 - [Name of sub-vote]		–	–					–	–	–	–
11.6 - [Name of sub-vote]		–	–					–	–	–	–
11.7 - [Name of sub-vote]		–	–					–	–	–	–
11.8 - [Name of sub-vote]		–	–					–	–	–	–
11.9 - [Name of sub-vote]		–	–					–	–	–	–
11.10 - [Name of sub-vote]		–	–					–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–
12.1 - Solid Waste Removal		–	–					–	–	–	–
12.2 - Street Cleaning		–	–					–	–	–	–
12.3 - Solid Waste Disposal (Landfill Sites)		–	–					–	–	–	–
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 - Housing		–	–	–	–	–	–	–	–	–	–
13.1 - Housing		–	–					–	–	–	–
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 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
14.1 - Storm Water Management		–	–					–	–	–	–
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 - Health		–	–	–	–	–	–	–	–	–	–
15.1 - Health Services		–	–					–	–	–	–
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		**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	5,257	29,954	**21,223**
Total Capital Expenditure		**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	5,257	29,954	**21,223**

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

Budget Year +2 2027/28
Adjusted Budget
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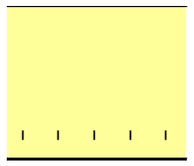

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KZN226 Mkhambathini - Table B6 Adjustments Budget Financial Position -

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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Current assets												
Cash and cash equivalents		13,112	14,975					(4,363)	(4,363)	10,612	10,972	13,097
Trade and other receivables from exchange transactions	1	2,758	4,091	–	–	–	–	(2,193)	(2,193)	1,898	4,051	4,051
Receivables from non-exchange transactions	1	3,004	4,861	–	–	–	–	(989)	(989)	3,872	3,246	3,219
Current portion of non-current receivables	2	–	–					–	–	–	–	–
Inventory		73	371	–	–	–	–	(306)	(306)	65	119	176
VAT									–	–	12,296	12,025
Other current assets		–	–					–	–	–	–	–
Total current assets		**18,946**	**24,297**	**–**	**–**	**–**	**–**	**(7,851)**	**(7,851)**	**16,446**	**30,685**	**32,569**
Non current assets												
Investments		–	–					–	–	–	–	–
Investment property		14,765	13,916					–	–	13,916	13,916	13,916
Property, plant and equipment	3	262,008	283,790	–	–	–	–	5,257	5,257	289,047	291,027	305,560
Biological assets		–	–					–	–	–	–	–
Living and non-living resources		–	–					–	–	–	–	–
Heritage assets		–	–					–	–	–	–	–
Intangible assets		53	35						–	35	(2)	(3)
Trade and other receivables from exchange transactions		–	–					–	–	–	–	–
Non-current receivables from non-exchange transactions		–	–					–	–	–	–	–
Other non-current assets		–	–					–	–	–	–	–
Total non current assets		**276,826**	**297,742**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**302,999**	**304,941**	**319,473**
TOTAL ASSETS		**295,772**	**322,039**	**–**	**–**	**–**	**–**	**(2,594)**	**(2,594)**	**319,445**	**335,627**	**352,042**
LIABILITIES												
Current liabilities												
Bank overdraft		–	–					–	–	–	–	–
Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Consumer deposits		–	–					–	–	–	–	–
Trade and other payables from exchange transactions		5,790	5,597	–	–	–	–	1,033	1,033	6,630	1,514	1,570
Trade and other payables from non-exchange transactions		600	566	–	–	–	–	–	–	566	444	444
Provisions		4,187	4,770					(583)	(583)	4,187	4,797	4,826
VAT		13,500	14,132					568	568	14,700	14,134	14,141
Other current liabilities		500	500						–	500	–	–
Total current liabilities		**24,577**	**25,565**	**–**	**–**	**–**	**–**	**1,018**	**1,018**	**26,583**	**20,890**	**20,981**
Non current liabilities												
Borrowing	1	–	–	–	–	–	–	–	–	–	–	–
Provisions	1	–	–	–	–	–	–	–	–	–	–	–
Long term portion of trade payables		–	–					–	–	–	–	–
Other non-current liabilities		9,466	9,466					2,040	2,040	11,506	9,466	9,466
Total non current liabilities		**9,466**	**9,466**	**–**	**–**	**–**	**–**	**2,040**	**2,040**	**11,506**	**9,466**	**9,466**
TOTAL LIABILITIES		**34,043**	**35,031**	**–**	**–**	**–**	**–**	**3,058**	**3,058**	**38,089**	**30,356**	**30,447**
NET ASSETS	2	**261,729**	**287,008**	**–**	**–**	**–**	**–**	**(5,652)**	**(5,652)**	**281,356**	**305,271**	**321,595**
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)		260,476	285,755	–	–	–	–	(5,652)	(5,652)	280,103	295,255	311,524
Funds and Reserves		1,253	1,253	–	–	–	–	–	–	1,253	–	–
Other		–	–					–			–	–
TOTAL COMMUNITY WEALTH/EQUITY		**261,729**	**287,008**	**–**	**–**	**–**	**–**	**(5,652)**	**(5,652)**	**281,356**	**295,255**	**311,524**

References

1. Detail to be provided in Table SA3

2. Net assets must balance with Total Community Wealth/Equity

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

10. Adjusted Budget H = (A or A1/2 etc) + G

KZN226 Mkhambathini - Table B7 Adjustments Budget Cash Flows -

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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		31,040	32,172					–	–	32,172	34,144	34,998
Service charges		651	754					–	–	754	824	844
Other revenue		10,624	8,745					6,944	6,944	15,689	10,568	10,833
Transfers and Subsidies - Operational	1	110,979	111,956					(11,207)	(11,207)	100,749	104,774	105,296
Transfers and Subsidies - Capital	1	18,934	18,934					5,000	5,000	23,934	20,223	20,970
Interest		4,290	3,540					(1,000)	(1,000)	2,540	4,483	4,595
Dividends		–	–					–	–	–	–	–
Payments												
Suppliers and employees		(152,704)	(151,832)					(5,393)	(5,393)	(157,225)	(132,902)	(131,579)
Finance charges		–	–					–	–	–	–	–
Transfers and Subsidies	1	–	–					–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		**23,814**	**24,270**	**–**	**–**	**–**	**–**	**(5,656)**	**(5,656)**	**18,614**	**42,114**	**45,957**
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		(27,639)	(26,966)					(3,534)	(3,534)	(30,500)	(24,406)	(25,266)
NET CASH FROM/(USED) INVESTING ACTIVITIES		**(27,639)**	**(26,966)**	**–**	**–**	**–**	**–**	**(3,534)**	**(3,534)**	**(30,500)**	**(24,406)**	**(25,266)**
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		**(3,825)**	**(2,696)**	**–**	**–**	**–**	**–**	**(9,190)**	**(9,190)**	**(11,886)**	**17,708**	**20,692**
Cash/cash equivalents at the year begin:	2	17,671	17,671					–	–	17,671	17,671	17,671
Cash/cash equivalents at the year end:	2	13,845	14,975	–	–	–	–	(9,190)	(9,190)	5,784	35,379	38,362

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

KZN226 Mkhambathini - Table B8 Cash backed reserves/accumulated surplus reconciliation -

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
			3	4	5	6	7	8	9	10		
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	13,845	14,975	–	–	–	–	(9,190)	(9,190)	5,784	35,379	38,362
Other current investments > 90 days		(734)	–	–	–	–	–	4,827	4,827	4,094	(24,406)	(25,265)
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		**13,112**	**14,975**	**–**	**–**	**–**	**–**	**(4,363)**	**(4,363)**	**9,878**	**10,972**	**13,097**
Applications of cash and investments												
Unspent conditional transfers		(2,549)	566	–	–	–	–	–	–	566	444	444
Unspent borrowing									–	–		
Statutory requirements		(28,260)	48					983	983	1,031	1,310	1,310
Other working capital requirements	2	(11,376)	(3,086)					3,110	3,110	24	(5,859)	(5,776)
Other provisions		(4,187)	4,770					–	–	4,770	4,797	4,797
Long term investments committed		–	–					–	–	–	–	–
Reserves to be backed by cash/investments		–	–					–	–	–	–	–
Total Application of cash and investments:		**(46,373)**	**2,298**	**–**	**–**	**–**	**–**	**4,092**	**4,092**	**6,390**	**692**	**776**
Surplus(shortfall)		**59,484**	**12,677**	**–**	**–**	**–**	**–**	**(8,455)**	**(8,455)**	**3,488**	**10,280**	**12,321**

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustements Budget Financial Position

2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)

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

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

5. Increases of funds approved under MFMA section 31

6. Adjustments approved in accordance with MFMA section 29

7. Adjustments to transfers from National or Provincial Government

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

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

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

Other working capital requirements					
Debtors	5,587	8,683	6,606	7,373	7,346
Creditors due	(5,790)	5,597	6,630	1,514	1,570
Total	11,376	3,086	(24)	5,859	5,776
Debtors collection assumptions:					
Balance outstanding - debtors	5,762	8,952	5,770	7,298	7,271
Estimate of debtors collection rate	97%	97%	114%	101%	101%

KZN226 Mkhambathini - Table B9 Asset Management -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
CAPITAL EXPENDITURE												
Total New Assets ***to be adjusted***	1	**24,034**	**21,978**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**27,235**	**21,223**	**21,970**
Roads Infrastructure		5,575	3,028	–	–	–	–	3,294	3,294	6,322	10,740	9,618
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	2,124
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		5,575	3,028	–	–	–	–	3,294	3,294	6,322	10,740	11,742
Community Facilities		9,857	6,550	–	–	–	–	1,029	1,029	7,578	–	–
Sport and Recreation Facilities		2,674	9,574	–	–	–	–	934	934	10,508	9,483	9,228
Community Assets		12,531	16,124	–	–	–	–	1,963	1,963	18,087	9,483	9,228
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		814	450	–	–	–	–	–	–	450	200	200
Furniture and Office Equipment		714	270	–	–	–	–	–	–	270	300	300
Machinery and Equipment		3,000	1,406	–	–	–	–	–	–	1,406	–	–
Transport Assets		1,400	700	–	–	–	–	–	–	700	500	500
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets ***to be adjusted***	2	**–**	**1,005**	**–**	**–**	**–**	**–**	**–**	**–**	**1,005**	**–**	**–**
Roads Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Community Facilities		–	370	–	–	–	–	–	–	370	–	–
Sport and Recreation Facilities		–	635	–	–	–	–	–	–	635	–	–
Community Assets		–	1,005	–	–	–	–	–	–	1,005	–	–
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	–	**1,714**	–	–	–	–	–	–	**1,714**	–	–
Roads Infrastructure		–	156	–	–	–	–	–	–	156	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		–	156	–	–	–	–	–	–	156	–	–
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Sport and Recreation Facilities		–	1,558	–	–	–	–	–	–	1,558	–	–
Community Assets		–	1,558	–	–	–	–	–	–	1,558	–	–
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 Capital Expenditure ***to be adjusted***	4	24,034	24,697	–	–	–	–	5,257	5,257	29,954	21,223	21,970
Roads Infrastructure		5,575	3,185	–	–	–	–	3,294	3,294	6,479	10,740	9,618
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	2,124
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		5,575	3,185	–	–	–	–	3,294	3,294	6,479	10,740	11,742
Community Facilities		9,857	6,920	–	–	–	–	1,029	1,029	7,948	–	–
Sport and Recreation Facilities		2,674	11,767	–	–	–	–	934	934	12,702	9,483	9,228
Community Assets		12,531	18,687	–	–	–	–	1,963	1,963	20,650	9,483	9,228
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		–	–	–	–	–	–	–	–	–	–	–
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		814	450	–	–	–	–	–	–	450	200	200
Furniture and Office Equipment		714	270	–	–	–	–	–	–	270	300	300
Machinery and Equipment		3,000	1,406	–	–	–	–	–	–	1,406	–	–
Transport Assets		1,400	700	–	–	–	–	–	–	700	500	500
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL CAPITAL EXPENDITURE ***to be adjusted***	4	**24,034**	**24,697**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**29,954**	**21,223**	**21,970**

ASSET REGISTER SUMMARY - PPE (WDV)	5	246,179	265,954	–	–	–	–	5,257	5,257	271,211	271,564	284,427
Roads Infrastructure		103,512	120,144					3,294	3,294	123,438	133,357	138,531
Storm water Infrastructure		–	–					–	–	–	–	–
Electrical Infrastructure		–	–					–	–	–	–	2,124
Water Supply Infrastructure		–	–					–	–	–	–	–
Sanitation Infrastructure		–	–					–	–	–	–	–
Solid Waste Infrastructure		–	–					–	–	–	–	–
Rail Infrastructure		–	–					–	–	–	–	–
Coastal Infrastructure		–	–					–	–	–	–	–
Information and Communication Infrastructure		–	–					–	–	–	–	–
Infrastructure		103,512	120,144	–	–	–	–	3,294	3,294	123,438	133,357	140,655
Community Assets		115,181	112,596					1,963	1,963	114,559	107,667	112,479
Heritage Assets		–	–					–	–	–	–	–
Investment properties		14,765	13,916					–	–	13,916	13,916	13,916
Other Assets		170	6,080					–	–	6,080	6,330	6,658
Biological or Cultivated Assets		–	–					–	–	–	–	–
Intangible Assets		18	35					–	–	35	(2)	(3)
Computer Equipment		1,346	1,680					–	–	1,680	1,054	1,121
Furniture and Office Equipment		2,303	2,966					–	–	2,966	3,130	3,272
Machinery and Equipment		3,051	1,574					–	–	1,574	(340)	(329)
Transport Assets		5,104	4,272					–	–	4,272	3,761	3,969
Land		728	2,690					–	–	2,690	2,690	2,690
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living Resources		–	–					–			–	–
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	**246,179**	**265,954**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**271,211**	**271,564**	**284,427**
EXPENDITURE OTHER ITEMS		27,581	24,243	–	–	–	–	2,210	2,210	26,453	28,822	29,543
Depreciation & asset impairment		16,522	14,400	–	–	–	–	–	–	14,400	17,265	17,697
Repairs and Maintenance by asset class	3	**11,060**	**9,843**	**–**	**–**	**–**	**–**	**2,210**	**2,210**	**12,053**	**11,557**	**11,846**
Roads Infrastructure		7,000	6,503	–	–	–	–	1,745	1,745	8,248	7,315	7,498
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		7,000	6,503	–	–	–	–	1,745	1,745	8,248	7,315	7,498
Community Facilities		1,000	2,340	–	–	–	–	–	–	2,340	1,045	1,071
Sport and Recreation Facilities		1,000	70	–	–	–	–	–	–	70	1,045	1,071
Community Assets		2,000	2,410	–	–	–	–	–	–	2,410	2,090	2,142
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		1,000	70	–	–	–	–	–	–	70	1,045	1,071
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets		1,000	70	–	–	–	–	–	–	70	1,045	1,071
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–
Intangible Assets		–	–	–	–	–	–	–	–	–	–	–
Computer Equipment		–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment		–	–	–	–	–	–	–	–	–	–	–
Machinery and Equipment		–	–	–	–	–	–	–	–	–	–	–
Transport Assets		1,060	860	–	–	–	–	465	465	1,325	1,107	1,135
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals	6	–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		**27,581**	**24,243**	**–**	**–**	**–**	**–**	**2,210**	**2,210**	**26,453**	**28,822**	**29,543**

Renewal and upgrading of Existing Assets as % of total capex	*0.0%*	*11.0%*							*9.1%*	*0.0%*	*0.0%*
Renewal and upgrading of Existing Assets as % of deprecn"	*0.0%*	*18.9%*							*18.9%*	*0.0%*	*0.0%*
R&M as a % of PPE	*4.5%*	*3.7%*							*4.4%*	*4.3%*	*4.2%*
Renewal and upgrading and R&M as a % of PPE	*4.5%*	*4.7%*							*5.4%*	*4.3%*	*4.2%*

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 or A1) + G

KZN226 Mkhambathini - Table B10 Basic service delivery measurement -

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
			7	8	9	10	11	12	13	14		
		A	A1	B	C	D	E	F	G	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 Servic 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									–	–		
Other toilet provisions (< min.service level)		0							–	–	0	
No toilet provisions		0							–	–	0	
Below Minimum Servic 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 Servic 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 Servic 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) (impermissable values per section 17 of MPRA)									–	–		
Property rates exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)		5,607	5,734	–	–	–	–	–	–	5,734	5,859	6,006
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)		–	–	–	–	–	–	165	165	165	–	–
Refuse (in excess of one removal a week for indigent households)		–	–	–	–	–	–	–	–	–	–	–
Municipal Housing - rental rebates									–	–		
Housing - top structure subsidies	6								–	–		
Other									–	–		
Total revenue cost of subsidised services provided		–	5,734	–	–	–	–	165	165	5,899	5,859	6,006

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 or A1) + G

KZN226 Mkhambathini - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

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
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		38,281	39,599					–	–	39,599	40,004	41,004
Less Revenue Foregone ***(exemptions, reductions and rebates and impermissable values in excess of section 17 of MPRA)***		5,607	5,734					–	–	5,734	5,859	6,006
Net Property Rates		**32,674**	**33,865**	**–**	**–**	**–**	**–**	**–**	**–**	**33,865**	**34,144**	**34,998**
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		685	690					–	–	690	716	734
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		**685**	**690**	**–**	**–**	**–**	**–**	**–**	**–**	**690**	**716**	**734**
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		44,641	44,641					8,080	8,080	52,721	56,959	58,134
Pension and UIF Contributions		7,154	7,154					–	–	7,154	7,530	7,831
Medical Aid Contributions		2,697	2,697					1,000	1,000	3,697	2,838	2,952
Overtime		988	988					300	300	1,288	1,040	1,082
Performance Bonus		3,542	3,542					–	–	3,542	3,728	3,877
Motor Vehicle Allowance		502	502					200	200	702	528	549
Cellphone Allowance		334	334					–	–	334	352	366
Housing Allowances		155	155					–	–	155	163	170
Other benefits and allowances		398	398					–	–	398	418	435
Payments in lieu of leave		1,305	1,305					280	280	1,585	1,374	1,429
Long service awards		579	579					–	–	579	610	634
Post-retirement benefit obligations	4	–	–					–	–	–	–	–
Entertainment		–	–					–	–	–	–	–
Scarcity		–	–					–	–	–	–	–
Acting and post related allowance		–	–					–	–	–	–	–
In kind benefits		–	–					–	–	–	–	–
sub-total		**62,296**	**62,296**	**–**	**–**	**–**	**–**	**9,860**	**9,860**	**72,156**	**75,540**	**77,458**
Less: Employees costs capitalised to PPE		–	–					–	–	–	–	–
Total Employee related costs	1	**62,296**	**62,296**	**–**	**–**	**–**	**–**	**9,860**	**9,860**	**72,156**	**75,540**	**77,458**
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		16,469	14,382					(878)	(878)	13,504	17,210	17,640
Lease amortisation		53	18					–	–	18	55	57
Capital asset impairment		–	–					–	–	–	–	–
Total Depreciation and amortisation	1	**16,522**	**14,400**	**–**	**–**	**–**	**–**	**(878)**	**(878)**	**13,522**	**17,265**	**17,697**
Bulk purchases												
Electricity Bulk Purchases		–	–					–	–	–	–	–
Total bulk purchases	1	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Transfers and grants												
Cash transfers and grants		–	–					–	–	–	–	–
Non-cash transfers and grants		–	–					–	–	–	–	–
Total transfers and grants		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Contracted services												
Outsourced Services		7,429	8,453					(673)	(673)	7,780	7,194	7,418
Consultants and Professional Services		1,735	2,335					(303)	(303)	2,032	1,447	1,484
Contractors		27,296	26,769					1,857	1,857	28,626	29,180	25,810
Total contracted services		**36,460**	**37,558**	**–**	**–**	**–**	**–**	**881**	**881**	**38,439**	**37,822**	**34,712**
Operational Costs												
Collection costs		–	–					–	–	–	–	–
Contributions to 'other' provisions		–	–					–	–	–	–	–
Audit fees		2,080	2,165					36	36	2,201	2,174	2,228
Other Operational Costs		29,691	28,192					(2,044)	(2,044)	26,148	29,972	30,710
Total Other Operational Costs	1	**31,771**	**30,357**	**–**	**–**	**–**	**–**	**(2,008)**	**(2,008)**	**28,349**	**32,146**	**32,938**
Repairs and Maintenance by Expenditure Item	14											
Employee related costs		–	–					–	–	–	–	–
Inventory Consumed (Project Maintenance)		11,060	9,843					–	–	9,843	11,557	11,846
Contracted Services		–	–					–	–	–	–	–
Other Expenditure		–	–					–	–	–	–	–
Total Repairs and Maintenance Expenditure	15	**11,060**	**9,843**	**–**	**–**	**–**	**–**	**–**	**–**	**9,843**	**11,557**	**11,846**
Inventory Consumed												
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		4,136	3,374	–	–	–	–	1,654	1,654	5,028	4,267	4,373
Total Inventory Consumed & Other Material		4,136	3,374	–	–	–	–	1,654	1,654	5,028	4,267	4,373

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/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

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

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

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

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

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.

KZN226 Mkhambathini - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

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
			4	5	6	7	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		–	–					–	–	–	–	–
Water		–	–					–	–	–	–	–
Waste		2,484	1,531					(900)	(900)	631	1,561	1,581
Waste Water		–	–					–	–	–	–	–
Other trade receivables from exchange transactions		326	2,626					(1,293)	(1,293)	1,333	2,557	2,536
Gross: Trade and other receivables from exchange transactions		**2,810**	**4,157**	**-**	**-**	**-**	**-**	**(2,193)**	**(2,193)**	**1,964**	**4,118**	**4,118**
Less: Impairment for debt	1	**(52)**	**(66)**	**-**	**-**	**-**	**-**	**-**	**-**	**(66)**	**(66)**	**(66)**
Impairment for Electricity		–	–					–	–	–	–	–
Impairment for Water		–	–					–	–	–	–	–
Impairment for Waste		–	–					–	–	–	–	–
Impairment for Waste Water		–	–					–	–	–	–	–
Impairment for other trade receivalbes from exchange transactions		(52)	(66)					–	–	(66)	(66)	(66)
Total net Trade and other receivables from Exchange Transactions		**2,758**	**4,091**	**-**	**-**	**-**	**-**	**(2,193)**	**(2,193)**	**1,898**	**4,051**	**4,051**
.												
Receivables from non-exchange transactions												
Property rates		34,994	47,097					(989)	(989)	46,108	45,404	45,404
Less: Impairment of Property rates		(36,746)	(42,237)					–	–	(42,237)	(42,158)	(42,185)
Net Property rates		**(1,751)**	**4,861**	**-**	**-**	**-**	**-**	**(989)**	**(989)**	**3,872**	**3,246**	**3,219**
Other receivables from non-exchange transactions		–	–					–	–	–	–	–
Impairment for other receivalbes from non-exchange transactions		–	–					–	–	–	–	–
Net other receivables from non-exchange transactions		**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Total net Receivables from non-exchange transactions		**(1,751)**	**4,861**	**-**	**-**	**-**	**-**	**(989)**	**(989)**	**3,872**	**3,246**	**3,219**
Inventory												
Water												
Opening Balance		–	–					–	–	–	–	–
System Input Volume		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–					–	–	–	–	–
Bulk Purchases		–	–					–	–	–	–	–
Natural Sources		–	–					–	–	–	–	–
Authorised Consumption	12	–	–	–	–	–	–	–	–	–	–	–
Billed Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Billed Metered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
Billed Unmetered Consumption		–	–	–	–	–	–	–	–	–	–	–
Free Basic Water		–	–					–	–	–	–	–
Subsidised Water		–	–					–	–	–	–	–
Revenue Water		–	–					–	–	–	–	–
UnBilled Authorised Consumption		–	–	–	–	–	–	–	–	–	–	–
Unbilled Metered Consumption		–	–					–	–	–	–	–
Unbilled Unmetered Consumption		–	–					–	–	–	–	–
Water Losses		–	–	–	–	–	–	–	–	–	–	–
Apparent losses		–	–	–	–	–	–	–	–	–	–	–
Unauthorised Consumption		–	–					–	–	–	–	–
Customer Meter Inaccuracies		–	–					–	–	–	–	–
Real losses		–	–	–	–	–	–	–	–	–	–	–
Leakage on Transmission and Distribution Mains		–	–					–	–	–	–	–
Leakage and Overflows at Storage Tanks/Reservoirs		–	–					–	–	–	–	–
Leakage on Service Connections up to the point of Customer Meter		–	–					–	–	–	–	–
Data Transfer and Management Errors		–	–					–	–	–	–	–
Unavoidable Annual Real Losses		–	–					–	–	–	–	–
Non-revenue Water		–	–	–	–	–	–	–	–	–	–	–
Correction of Prior period errors		–	–					–			–	–
Closing Balance Water		–	–	–	–	–	–	–	–	–	–	–
Agricultural												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Agricultural		–	–	–	–	–	–	–	–	–	–	–
Consumables												
Standard Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Standard Rated		–	–	–	–	–	–	–	–	–	–	–
Zero Rated												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Consumables Zero Rated		–	–	–	–	–	–	–	–	–	–	–
Finished Goods												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Issues	13	–	–					–	–	–	–	–
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Finished Goods		–	–	–	–	–	–	–	–	–	–	–
Materials and Supplies												
Opening Balance		73	49					–	–	49	65	119
Acquisitions		4,136	3,696					1,348	1,348	5,044	4,322	4,430
Issues	13	(4,136)	(3,374)					(1,654)	(1,654)	(5,028)	(4,267)	(4,373)
Adjustments	14	–	–					–	–	–	–	–
Write-offs	15	–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing balance - Materials and Supplies		**73**	**371**	**–**	**–**	**–**	**–**	**(306)**	**(306)**	**65**	**119**	**176**
Work-in-progress												
Opening Balance		–	–					–	–	–	–	–
Materials		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing balance - Work-in-progress		–	–	–	–	–	–	–	–	–	–	–
Housing Stock												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Closing Balance - Housing Stock		–	–	–	–	–	–	–	–	–	–	–
Land												
Opening Balance		–	–					–	–	–	–	–
Acquisitions		–	–					–	–	–	–	–
Sales		–	–					–	–	–	–	–
Adjustments		–	–					–	–	–	–	–
Correction of Prior period errors		–	–					–	–	–	–	–
Transfers		–	–					–	–	–	–	–
Closing Balance - Land		–	–	–	–	–	–	–	–	–	–	–
Closing Balance - Inventory & Consumables		**73**	**371**	**–**	**–**	**–**	**–**	**(306)**	**(306)**	**65**	**119**	**176**
Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)		375,384	397,330					5,257	5,257	402,587	412,353	432,522
Leases recognised as PPE	2	–	–					–	–	–	–	–
Less: Accumulated depreciation		(113,376)	(113,540)					–	–	(113,540)	(121,326)	(126,962)
Total Property, plant & equipment	1	**262,008**	**283,790**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**289,047**	**291,027**	**305,560**
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)		–	–					–	–	–	–	–
Current portion of long-term liabilities		–	–					–	–	–	–	–
Total Current liabilities - Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Trade and other payables												
Trade and other payables from exchange transactions		(5,790)	5,597					1,033	1,033	6,630	1,514	1,570
Other trade payables from exchange transactions		–	–					–			–	–
Trade payables from Non-exchange transactions: Unspent conditional Grants		(2,549)	566					–	–	566	444	444
Trade payables from Non-exchange transactions: Other		–	–					–	–	–	–	–
VAT		(8,079)	14,132					–	–	14,132	14,134	14,141
Total Trade and other payables	1	**(16,417)**	**20,295**	**–**	**–**	**–**	**–**	**1,033**	**1,033**	**21,328**	**16,092**	**16,155**
Non current liabilities - Financial liabilities												
Borrowing	3	–	–					–	–	–	–	–
Other financial liabilities		–	–					–	–	–	–	–
Total Non current liabilities - Financial liabilities		–	–	–	–	–	–	–	–	–	–	–
Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Elelctricty Bulk Purchases		–	–					–	–	–	–	–
Payables and Accruals - General		–	–					–	–	–	–	–
Water Bulk Purchases		–	–					–	–	–	–	–
Municipal Debt Relief		–	–					–	–	–	–	–
Total Non current liabilities - Long Term portion of trade payables		–	–	–	–	–	–	–	–	–	–	–
Provisions - non current												
Retirement benefits		(7,784)	9,466					2,040	2,040	11,506	9,466	9,466
Refuse landfill site rehabilitation		–	–					–	–	–	–	–
Other		–	–					–	–	–	–	–
Total Provisions - non current		**(7,784)**	**9,466**	**–**	**–**	**–**	**–**	**2,040**	**2,040**	**11,506**	**9,466**	**9,466**
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance		324,862	285,208					–	–	285,208	300,776	315,001
GRAP adjustments		–	–					–	–	–	–	–
Restated balance		324,862	285,208	–	–	–	–	–	–	285,208	300,776	315,001
Surplus/(Deficit)		14,189	15,924	–	–	–	–	(12,733)	(12,733)	3,191	(5,521)	(3,476)
Transfers to/from Reserves		–	–					–	–	–	–	–
Depreciation offsets		–	–					–	–	–	–	–
Other adjustments		–	–					–	–	–	–	–
Accumulated Surplus/(Deficit)	1	**339,051**	**301,133**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**288,399**	**295,255**	**311,524**
Reserves												
Housing Development Fund		–	–					–	–	–	–	–
Capital replacement		–	–					–	–	–	–	–
Self-insurance		–	–					–	–	–	–	–
Other reserves		–	–					–	–	–	–	–
Revaluation		–	–					–	–	–	–	–
Total Reserves	2	–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2	**339,051**	**301,133**	**–**	**–**	**–**	**–**	**(12,733)**	**(12,733)**	**288,399**	**295,255**	**311,524**

References

1. Must reconcile with 'Financial Position' budget

2. Leases treated as assets to be depreciated as the same as purchased/constructed assets. Includes PPP asset element accounted for as finance leases

3. Borrowing (original budget) must reconcile to Budget Table A16

4. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget. ***Column D should be a complete Adjustment Budget which indicates that if some figures were not adjusted the origina***

5. 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

6. Increases of funds approved under section 31 MFMA

7. Adjustments approved in accordance with section 29 MFMA

8. Adjustments to funding allocations from National or Provincial Government

9. 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

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

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

check ########### 7,043,279.00

12. Inventory Consumed - Water - included under "Other materials & inventory " on Table B4 - Detail to be submitted on Table SB1

13. Inventry Consumed Other materials - included under "Other materials & inventory " on Table B4 - Detail to be submitted on Table SB1

14. Inventory Transfers/Adjustments (Include under gains/losses on Table A4) - Note that the amount could be positive or negative - please capture according to the sign

15. Inventory Write-offs (Include under losses on Table A4) - capture Cr amounts

KZN226 Mkhambathini - Supporting Table SB3 Adjustments to the SDBIP - performance objectives -

Description	Unit of measurement	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	A1	B	C	D	E	F	G	H		
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description												
									–	–	–	–
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
Function 2 - (name)												
Sub-function 1 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
Vote 3 - vote name												
Function 1 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 3 - (name)									–	–	–	–
Insert measure/s description												
Function 2 - (name)									–	–	–	–
Sub-function 1 - (name)												
Insert measure/s description									–	–	–	–
Sub-function 2 - (name)									–	–	–	–
Insert measure/s description												
									–	–	–	–
Sub-function 3 - (name)												
Insert measure/s description									–	–	–	–
And so on for the rest of the Votes									–	–	–	–

References

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))

2. Include the estimated effect on the target of each component of an adjustment budget (B to G)

3. Include all Basic Services performance targets from Table A10 to ensure Table SA7 represents all strategic responsibilities

4. Total target adjustments G = B + C + D + E + F

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

6. NOTE - include adjustsment by 'exception' (only where amended)

KZN226 Mkhambathini - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks -

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
Borrowing Management									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				2.9%	3.5%	0.3%	2.7%	2.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity									
Current Ratio	Current assets/current liabilities				77.1%	95.0%	61.9%	146.9%	155.2%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				77.1%	95.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				0.7	0.8	0.5	0.7	0.8
Revenue Management									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				12.9%	14.6%	12.6%	21.8%	21.4%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					-118.6%	135.5%	368.7%	45.5%	42.1%
Other Indicators									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Volume Losses (kW) non technical								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Volumes :System input	Bulk Purchase								
	Water treatment works								
	Natural sources								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				39.2%	39.3%	45.9%	48.9%	49.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				7.0%	6.2%	7.7%	7.5%	7.6%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				5.6%	5.7%	3.6%	5.9%	6.0%
IDP regulation financial viability indicators									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				3239.3%	3229.8%	3199.3%	3069.4%	3104.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				1.7%	2.6%	1.2%	2.6%	2.6%
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

KZN216 Mkhambathini - Supporting Table SB3 Adjustments Budget - social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Basis of calculation	2001 Census	2007 Survey	2011 Census	2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	2025/26 Medium Term Revenue & Expenditure Framework Outcome	Outcome	Outcome
Demographics												
Population						-	-	-	-	-	-	-
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly Household Income (no. of households)	1, 12											
No income												
R1 - R1 ……												
R1 001 - R4 000												
R4 001 - R8 000												
R8 001 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2											
Household/demographics (000)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Hostel/ women's/ hospital/etc.												
Dwelling provided by the municipality	4											
Dwelling provided by the province												
Dwelling provided by private sector	5											
Total new housing dwellings												
Economic	6											
Inflation rate (CPIX)										4.5%		
Interest rate - borrowing										11.0%		
Interest rate - investment												
Real rate of return												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property rate/ service charges						%	%	%	%	%	%	%
Rental of facilities & equipment						%	%	%	%	%	%	%
Interest - external investments						%	%	%	%	%	%	%
Interest - debtors						%	%	%	%	%	%	%
Revenue from agency services						%	%	%	%	%	%	%

Detail on the provision of municipal services for 2015

Total Municipal services	Ref		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household services targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	9	Using public tap (at least min. service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit latrine (ventilated)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket latrine	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity (< min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min. service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		No supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week									
		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	-	-	-	-	-	-	-	-	-

Municipal in-house services	Ref		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household services targets (000)									
		Water:									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	9	Using public tap (at least min. service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Sanitation/sewerage:									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit latrine (ventilated)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket latrine	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Energy:									
		Electricity (at least min.service level)									
		Electricity (< min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (min. service level)	-	-	-	-	-	-	-	-	-
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		No supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
		Refuse:									
		Removed at least once a week									
		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	-	-	-	-	-	-	-	-	-

Municipal entity services	Ref		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household services targets (000)									
Name of municipal entity		**Water:**									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	9	Using public tap (at least min. service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		**Sanitation/sewerage:**									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit latrine (ventilated)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket latrine	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		**Energy:**									
		Electricity (at least min.service level)									
		Electricity - prepaid (min. service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		No supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of municipal entity		**Refuse:**									
		Removed at least once a week									
		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	-	-	-	-	-	-	-	-	-

Services provided by 'external mechanisms'	Ref		2022/23 Outcome	2023/24 Outcome	2024/25 Outcome	Budget Year 2025/26 Original Budget	Adjusted Budget	Full Year Forecast	2025/26 Medium Term Revenue & Expenditure Framework Budget Year 2026/27	Budget Year +1 2027/28	Budget Year +2 2028/29
		Household services targets (000)									
Name of service provider		**Water:**									
		Piped water inside dwelling									
		Piped water inside yard (but not in dwelling)									
	9	Using public tap (at least min. service level)									
	10	Other water supply (at least min.service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
	9	Using public tap (< min.service level)	-	-	-	-	-	-	-	-	-
	10	Other water supply (< min.service level)	-	-	-	-	-	-	-	-	-
		No water supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of service provider		**Sanitation/sewerage:**									
		Flush toilet (connected to sewerage)									
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit latrine (ventilated)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Bucket latrine	-	-	-	-	-	-	-	-	-
		No toilet provisions	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of service provider		**Energy:**									
		Electricity (at least min.service level)									
		Electricity - prepaid (min. service level)									
		Minimum Service Level and Above sub-total	-	-	-	-	-	-	-	-	-
		Electricity - prepaid (< min. service level)	-	-	-	-	-	-	-	-	-
		No supply	-	-	-	-	-	-	-	-	-
		Below Minimum Service Level sub-total	-	-	-	-	-	-	-	-	-
		Total number of households	-	-	-	-	-	-	-	-	-
Name of service provider		**Refuse:**									
		Removed at least once a week									
		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	-	-	-	-	-	-	-	-	-

Detail of Free Basic Services (FBS) provided			Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unforeseen & Unavoid.	End of Prior Year	Other Adjusts.	Total Adjusts.	Adjusted Budget	Budget Year 2025/26 Budget Year +1 2026/27	Budget Year +2 2027/28
Electricity	Ref	**Location of households in each type of FBS**											
List type of FBS service		**Formal settlements - 50 kwh per indigent household per month R '000)**	-	-						-	-	-	-
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
	Ref	**Total cost of FBS - Electricity for informal settlements**	-	-	-	-	-	-	-	-	-	-	-
Water	Ref	**Location of households in each type of FBS**											
List type of FBS service		**Formal settlements - 6 kilolitre per indigent household per month R '000)**	-	-						-	-	-	-
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
	Ref	**Total cost of FBS - Water for informal settlements**	-	-	-	-	-	-	-	-	-	-	-
Sanitation	Ref	**Location of households in each type of FBS**											
List type of FBS service		**Formal settlements - Unlimited use in relief in indigent households R '000)**	-	-						-	-	-	-
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
	Ref	**Total cost of FBS - Sanitation for informal settlements**	-	-	-	-	-	-	-	-	-	-	-
Refuse Removal	Ref	**Location of households in each type of FBS**											
List type of FBS service		**Formal settlements - (removed once a week in indigent households R '000)**	-	-						-	-	-	-
		Number of HH receiving this type of FBS								-	-		
		Informal settlements (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Informal settlements targeted for upgrading (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Living in informal backyard rental agreement (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
		Other (R '000)								-	-		
		Number of HH receiving this type of FBS								-	-		
	Ref	**Total cost of FBS - Refuse Removal for informal settlements**	-	-	-	-	-	-	-	-	-	-	-

Notes/Key:
1 Monthly household income threshold - Should include all sources of income
2 Above the poverty analysis the municipality used to determine its indigent policy and the provision of services
3 Include total of housing units within the municipality
4 Provide number of housing units provided by the municipality under agency agreement with province
5 Private sectoral based on building approval information. Include any non-subsidised dwellings provided by the municipality
6 Provide assumptions used in determining the inflation, interest and growth rates
7 Insert actual or estimated % collection rate expected vs so-listed for budget calculations for each revenue group
8 Water - 6 kl per household per month
9 Basic service = 25lcd free basic
10 Borehole, spring, rain water harvest, etc. Not to be included in municipal stats
11 Household income adequate towards all overhead & assets Household, Bldg 28 - Census 2011 Questionnaire
12 Based on National poverty line of R779 per capita per month (2009 prices), adjusting an average household size of 4 persons.

KZN226 Mkhambathini - Supporting Table SB6 Adjustments Budget - funding measurement -

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
R thousands			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)b				13,845	14,975	5,784	35,379	38,362
Cash + investments at the yr end less applications - R'000	2	18(1)b				59,484	12,677	3,488	10,280	12,321
Cash year end/monthly employee/supplier payments	3	18(1)b				–	–	–	–	–
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				14,189	15,924	–	–	–
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	4.1%	-3.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	97.0%	97.0%	114.5%	101.0%	101.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				0.0%	0.0%	0.0%	0.0%	0.0%
Capital payments % of capital expenditure	8	18(1)c;19				115.0%	109.2%	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							26.5%	-1.2%
Long term receivables % change - incr(decr)	12	18(1)a							-77.2%	3.7%
R&M % of Property Plant & Equipment	13	20(1)(vi)				4.5%	3.7%	4.4%	4.3%	4.2%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	4.1%	3.4%	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)

KZN226 Mkhambathini - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			7	8	9	10	11	12		
R thousands		A	A1	B	C	D	E	F		
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		**96,157**	**96,157**	**–**	**–**	**–**	**–**	96,157	94,957	95,032
Energy Efficiency and Demand Management	_	3,000	3,000	–	–	–	–	3,000	4,000	–
EPWP Incentive	_	2,204	2,204	–	–	–	–	2,204	–	–
Finance Management	_	3,000	3,000	–	–	–	–	3,000	3,000	3,100
Local Government Equitable Share	_	87,953	87,953	–	–	–	–	87,953	87,957	91,932
	_									
Provincial Government:		**2,198**	**3,175**	**–**	**–**	**–**	**–**	**3,175**	**2,308**	**2,416**
KwaZulu-Natal_Capacity Building and Other_Specify (Add	_	2,198	3,175	–	–	–	–	3,175	2,308	2,416
	4									
	5									
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total Operating Transfers and Grants	6	**98,355**	**99,332**	**–**	**–**	**–**	**–**	**99,332**	**97,265**	**97,448**
Capital Transfers and Grants										
National Government:		31,558	31,558	–	5,000	–	**5,000**	**36,558**	**27,732**	**28,818**
Municipal Infrastructure Grant (MIG)	_	18,934	18,934	–	5,000	–	5,000	23,934	20,223	20,970
Integrated National Electrification Programme Grant	_	12,624	12,624	–	–	–	–	12,624	7,509	7,848
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
		–	**–**							
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
[insert description]										
Total Capital Transfers and Grants	6	**31,558**	**31,558**	**–**	**5,000**	**–**	**5,000**	**36,558**	**27,732**	**28,818**
TOTAL RECEIPTS OF TRANSFERS & GRANTS		**129,913**	**130,890**	**–**	**5,000**	**–**	**5,000**	**135,890**	**124,997**	**126,266**

References

1. Each grant is listed by name as gazetted together with the name of the transferring department or municipality, donor or other organisation

*2. Amounts actually **RECEIVED** ; not revenue earned (the objective is to confirm grants allocated)*

3. Replacement of RSC levies

4. Housing subsidies for housing where ownership transferred to organisations or persons outside the control of the municipality

5. Motor vehicle licensing refunds to be included under 'agency' services (Not shown here as Receipts)

6. Total Grant Receipts original budget must reconcile to budget supporting table A18

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

8. Increases of funds approved under section 31 MFMA

9. Adjustments to funding allocations from National or Provincial Government

10. Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); error correction (section 28(2)(f)); functional shifts and any adjustments made under delegation by the AO since the budget was approve

11. E = B + C + D

12. Adjusted Budget F = (A or A1) + E

KZN226 Mkhambathini - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating expenditure of Transfers and Grants										
National Government:		**8,204**	**8,204**	**–**	**–**	**–**	**–**	**8,204**	**7,000**	**3,100**
Energy Efficiency and Demand Side Management Grant	_	3,000	3,000	–	–	–	–	3,000	4,000	–
Expanded Public Works Programme Integrated Grant	_	2,204	2,204	–	–	–	–	2,204	–	–
Local Government Financial Management Grant	_	3,000	3,000	–	–	–	–	3,000	3,000	3,100
	_									
	_									
Provincial Government:		**2,198**	**3,175**	**–**	**–**	**–**	**–**	**3,175**	**2,308**	**2,416**
KwaZulu-Natal	_	2,198	3,175	–	–	–	–	3,175	2,308	2,416
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
	_									
	_									
Total operating expenditure of Transfers and Grants:		**10,402**	**11,379**	**–**	**–**	**–**	**–**	**11,379**	**9,308**	**5,516**
Capital expenditure of Transfers and Grants										
National Government:		**31,558**	**31,558**	**–**	**5,000**	**–**	**5,000**	**36,558**	**27,732**	**28,818**
Integrated National Electrification Programme Grant	_	12,624	12,624	–	–	–	–	12,624	7,509	7,848
Municipal Infrastructure Grant	_	18,934	18,934	–	5,000	–	5,000	23,934	20,223	20,970
							–	–		
Provincial Government:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
							–	–		
District Municipality:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
							–	–		
Other grant providers:		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital expenditure of Transfers and Grants		**31,558**	**31,558**	**–**	**5,000**	**–**	**5,000**	**36,558**	**27,732**	**28,818**
Total capital expenditure of Transfers and Grants		**41,960**	**42,937**	**–**	**5,000**	**–**	**5,000**	**47,937**	**37,040**	**34,334**

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

KZN226 Mkhambathini - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds -

Description	Ref	Budget Year 2025/26							Budget Year +1 2026/27	Budget Year +2 2027/28
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
			2	3	4	5	6	7		
R thousands		A	A1	B	C	D	E	F		
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		96,157	96,157	–	–	–	–	96,157	94,957	95,032
Repayment of grants										
Conditions met - transferred to revenue		**87,953**	**87,953**	**–**	**–**	**–**	**–**	**87,953**	**87,957**	**91,932**
Conditions still to be met - transferred to liabilities		8,204	8,204	–	–	–	–	8,204	7,000	3,100
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		2,198	3,175	–	–	–	–	3,175	2,308	2,416
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		2,198	3,175	–	–	–	–	3,175	2,308	2,416
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		**87,953**	**87,953**	**–**	**–**	**–**	**–**	**87,953**	**87,957**	**91,932**
Total operating transfers and grants - CTBM	2	**10,402**	**11,379**	**–**	**–**	**–**	**–**	**11,379**	**9,308**	**5,516**
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		31,558	31,558	–	5,000	–	5,000	36,558	27,732	28,818
Conditions met - transferred to revenue		**–**	**31,558**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		31,558		–	5,000	–	5,000	36,558	27,732	28,818
Provincial Government:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year							–	–		
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		**–**	**31,558**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Total capital transfers and grants - CTBM		**31,558**	**–**	**–**	**5,000**	**–**	**5,000**	**36,558**	**27,732**	**28,818**
TOTAL TRANSFERS AND GRANTS REVENUE		**87,953**	**119,511**	**–**	**–**	**–**	**–**	**87,953**	**87,957**	**91,932**
TOTAL TRANSFERS AND GRANTS - CTBM		**41,960**	**11,379**	**–**	**5,000**	**–**	**5,000**	**47,937**	**37,040**	**34,334**

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

KZN226 Mkhambathini - Supporting Table SB10 Adjustments Budget - transfers and grants made by the municipality -

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
			6	7	8	9	10	11	12	13		
R thousands		A	A1	B	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	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO ENTITIES/EMs'		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organs of State												
[insert description]	3	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL ALLOCATIONS TO OTHER ORGANS OF STATE:		–	–	–	–	–	–	–	–	–	–	–
Cash transfers to other Organisations												
[insert description]	4	–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
[insert description]		–	–					–	–	–	–	–
TOTAL CASH TRANSFERS TO OTHER ORGANISATIONS:		–	–	–	–	–	–	–	–	–	–	–
Groups of Individuals												
[insert description]		–	–					–	–	–	–	–
[insert description]												
[insert description]												
Total Non-Cash Grants To Groups Of Individuals:		–	–	–	–	–	–	–	–	–	–	–
TOTAL CASH TRANSFERS	5	–	–	–	–	–	–	–	–	–	–	–

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

References

1. Insert description listed by municipal name and demarcation code of recipient

2. Insert description of each entity or external mechanism (an external mechanism may be provided with resources to ensure a minimum level of service)

3. Insert description of each Organ of State; e.g. Eskom

4. Insert description of each 'other' organisation

5. All descriptions should separate allocations for 'capital purposes' and 'operating purposes'

6. Only complete if a previous adjusted budget has been approved in

7. Additional cash-backed accumulated funds/unspent funds (section

8. Increases of funds approved under section 31 MFMA

9. Adjustments approved in accordance with section 29 MFMA

10. Adjustments to funding allocations from National or Provincial Government

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

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

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

KZN226 Mkhambathini - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration	Ref	Budget Year 2025/26									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
			5	6	7	8	9	10	11	12	
R thousands		A	A1	B	C	D	E	F	G	H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		7,182	7,182					(808)	(808)	6,374	-11.3%
Pension and UIF Contributions		–	–					–	–	–	
Medical Aid Contributions		–	–					–	–	–	
Motor Vehicle Allowance		–	–					–	–	–	
Cellphone Allowance		776	776					(69)	(69)	708	
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		–	–					–	–	–	
Sub Total - Councillors		**7,958**	**7,958**	**–**	**–**	**–**	**–**	**(877)**	**(877)**	**7,081**	**-11.0%**
% increase			**–**							**(0)**	
Senior Managers of the Municipality											
Basic Salaries and Wages		4,874	4,874					–	–	4,874	0.0%
Pension and UIF Contributions		–	–					–	–	–	
Medical Aid Contributions		–	–					–	–	–	
Overtime		–	–					–	–	–	
Performance Bonus		–	–					–	–	–	
Motor Vehicle Allowance		125	125					–	–	125	0.0%
Cellphone Allowance		334	334					–	–	334	0.0%
Housing Allowances		–	–					–	–	–	
Other benefits and allowances		376	376					–	–	376	
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 Municipality		**5,710**	**5,710**	**–**	**–**	**–**	**–**	**–**	**–**	**5,710**	**0.0%**
% increase			**–**							**–**	
Other Municipal Staff											
Basic Salaries and Wages		39,767	39,767					–	–	39,767	0.0%
Pension and UIF Contributions		7,154	7,154					–	–	7,154	0.0%
Medical Aid Contributions		2,697	2,697					–	–	2,697	0.0%
Overtime		988	988					–	–	988	0.0%
Performance Bonus		3,542	3,542					–	–	3,542	
Motor Vehicle Allowance		376	376					–	–	376	0.0%
Cellphone Allowance		–	–					–	–	–	
Housing Allowances		155	155					–	–	155	
Other benefits and allowances		21	21					–	–	21	
Payments in lieu of leave		1,305	1,305					–	–	1,305	0.0%
Long service awards		579	579					–	–	579	0.0%
Post-retirement benefit obligations	5	–	–					–	–	–	
Entertainment		–	–					–	–	–	
Scarcity		–	–					–	–	–	
Acting and post related allowance		–	–					–	–	–	
In kind benefits		–	–					–	–	–	
Sub Total - Other Municipal Staff		**56,586**	**56,586**	**–**	**–**	**–**	**–**	**–**	**–**	**56,586**	**0.0%**
% increase											
Total Parent Municipality		**70,253**	**70,253**	**–**	**–**	**–**	**–**	**(877)**	**(877)**	**69,377**	**-1.2%**
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		**70,253**	**70,253**	**–**	**–**	**–**	**–**	**(877)**	**(877)**	**69,377**	**-1.2%**
% increase											
TOTAL MANAGERS AND STAFF		**62,296**	**62,296**	**–**	**–**	**–**	**–**	**–**	**–**	**62,296**	**0.0%**

References

1. Include 'Loans 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

KZN226 Mkhambathini - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue by Vote																
Vote 1 - Finance and Administration		43,396	5,038	5,036	7,645	4,420	38,743	12,949	12,949	12,949	12,949	12,949	(13,632)	155,392	150,532	156,337
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		259	258	254	244	243	423	232	232	232	232	232	(57)	2,785	2,334	2,443
Vote 5 - Community and Social Services2		3	3	7	7	3	3	3	3	3	3	3	–	40	26	27
Vote 6 - Energy Sources		1,302	1,302	4,565	694	1,302	1,685	1,302	1,302	1,302	1,302	1,302	(1,736)	15,624	11,509	7,848
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		12	30	15	15	253	2	55	55	55	55	55	59	663	567	581
Vote 9 - Sport and Recreation		0	0	0	0	35	35	35	35	35	35	35	173	417	2	3
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		140	452	595	640	613	67	579	579	579	579	579	1,550	6,954	9,059	9,285
Vote 12 - Waste Management		57	57	57	57	57	57	58	58	58	58	58	58	690	716	734
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote		**45,170**	**7,142**	**10,529**	**9,302**	**6,927**	**41,015**	**15,214**	**15,214**	**15,214**	**15,214**	**15,214**	**(13,586)**	**182,566**	**174,746**	**177,259**
Expenditure by Vote																
Vote 1 - Finance and Administration		5,339	5,583	5,634	6,696	7,034	7,444	6,434	6,434	6,434	6,434	6,434	7,308	77,208	82,484	85,019
Vote 2 - Finance and Administration2		4	1	2	1	3	16	16	16	16	16	16	87	196	309	317
Vote 3 - Executive and Council		1,586	2,182	1,892	1,896	3,273	4,202	2,332	2,332	2,332	2,332	2,332	1,293	27,986	27,351	28,237
Vote 4 - Community and Social Services		272	620	1,185	727	1,289	2,344	837	837	837	837	837	(576)	10,047	11,384	11,727
Vote 5 - Community and Social Services2		747	756	769	797	1,379	2,902	1,094	1,094	1,094	1,094	1,094	–	13,132	12,402	12,881
Vote 6 - Energy Sources		1,089	742	2,138	604	318	1,465	1,302	1,302	1,302	1,302	1,302	2,757	15,624	17,192	13,522
Vote 7 - Road Transport		1,026	1,025	3,612	635	620	4,731	1,178	1,178	1,178	1,178	1,178	–	14,138	13,514	13,261
Vote 8 - Planning and Development		2	15	33	16	13	126	27	27	27	27	27	(18)	320	355	364
Vote 9 - Sport and Recreation		9	529	353	367	51	67	150	150	150	150	150	(324)	1,803	3,674	3,765
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		263	29	34	36	42	38	29	29	29	29	29	(242)	343	575	589
Vote 12 - Waste Management		55	55	55	108	55	169	55	55	55	55	55	(111)	662	752	769
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		17	30	67	9	17	(59)	17	17	17	17	17	40	206	276	283
Total Expenditure by Vote		**10,410**	**11,566**	**15,774**	**11,892**	**14,095**	**23,444**	**13,472**	**13,472**	**13,472**	**13,472**	**13,472**	**10,214**	**161,664**	**170,267**	**170,735**
Surplus/ (Deficit)		**34,760**	**(4,424)**	**(5,244)**	**(2,589)**	**(7,168)**	**17,571**	**1,742**	**1,742**	**1,742**	**1,742**	**1,742**	**(23,800)**	**20,902**	**4,479**	**6,524**

References

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

KZN226 Mkhambathini - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) -

Description - Standard classification	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue - Functional																
Governance and administration		**43,396**	**5,038**	**5,036**	**7,645**	**4,420**	**38,743**	**12,949**	**12,949**	**12,949**	**12,949**	**12,949**	**(13,632)**	**155,392**	**150,532**	**156,337**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		43,396	5,038	5,036	7,645	4,420	38,743	12,949	12,949	12,949	12,949	12,949	(13,632)	155,392	150,532	156,337
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**260**	**258**	**261**	**251**	**280**	**461**	**270**	**270**	**270**	**270**	**270**	**121**	**3,243**	**2,363**	**2,472**
Community and social services		259	258	260	251	246	426	235	235	235	235	235	(52)	2,825	2,360	2,470
Sport and recreation		0	0	0	0	35	35	35	35	35	35	35	173	417	2	3
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**12**	**30**	**15**	**15**	**253**	**2**	**55**	**55**	**55**	**55**	**55**	**59**	**663**	**567**	**581**
Planning and development		12	30	15	15	253	2	55	55	55	55	55	59	663	567	581
Road transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1,359**	**1,359**	**4,622**	**752**	**1,359**	**1,743**	**1,360**	**1,360**	**1,360**	**1,360**	**1,360**	**(1,678)**	**16,314**	**12,225**	**8,582**
Energy sources		1,302	1,302	4,565	694	1,302	1,685	1,302	1,302	1,302	1,302	1,302	(1,736)	15,624	11,509	7,848
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		57	57	57	57	57	57	58	58	58	58	58	58	690	716	734
Other		140	452	595	640	613	67	579	579	579	579	579	**1,550**	**6,954**	**9,059**	**9,285**
Total Revenue - Functional		**45,167**	**7,139**	**10,529**	**9,302**	**6,927**	**41,015**	**15,214**	**15,214**	**15,214**	**15,214**	**15,214**	**(13,582)**	**182,566**	**174,746**	**177,259**
Expenditure - Functional																
Governance and administration		**6,929**	**7,766**	**7,528**	**8,593**	**10,310**	**11,646**	**8,782**	**8,782**	**8,782**	**8,782**	**8,782**	**8,705**	**105,390**	**110,144**	**113,573**
Executive and council		1,586	2,182	1,892	1,896	3,273	4,202	2,332	2,332	2,332	2,332	2,332	1,293	27,986	27,351	28,237
Finance and administration		5,343	5,584	5,636	6,697	7,037	7,444	6,450	6,450	6,450	6,450	6,450	7,412	77,403	82,793	85,336
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**1,046**	**1,935**	**2,374**	**1,900**	**2,736**	**5,254**	**2,099**	**2,099**	**2,099**	**2,099**	**2,099**	**(551)**	**25,188**	**27,735**	**28,656**
Community and social services		1,019	1,376	1,954	1,524	2,668	5,246	1,932	1,932	1,932	1,932	1,932	(266)	23,178	23,786	24,608
Sport and recreation		9	529	353	367	51	67	150	150	150	150	150	(324)	1,803	3,674	3,765
Public safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		17	30	67	9	17	(59)	17	17	17	17	17	40	206	276	283
Economic and environmental services		**1,028**	**1,039**	**3,644**	**651**	**633**	**4,856**	**1,205**	**1,205**	**1,205**	**1,205**	**1,205**	**(3,418)**	**14,458**	**13,869**	**13,626**
Planning and development		2	15	33	16	13	126	27	27	27	27	27	(18)	320	355	364
Road transport		1,026	1,025	3,612	635	620	4,731	1,178	1,178	1,178	1,178	1,178	(3,400)	14,138	13,514	13,261
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**1,144**	**798**	**2,193**	**711**	**374**	**1,634**	**1,357**	**1,357**	**1,357**	**1,357**	**1,357**	**2,646**	**16,286**	**17,944**	**14,291**
Energy sources		1,089	742	2,138	604	318	1,465	1,302	1,302	1,302	1,302	1,302	2,757	15,624	17,192	13,522
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		55	55	55	108	55	169	55	55	55	55	55	(111)	662	752	769
Other		263	29	34	36	42	38	29	29	29	29	29	**(242)**	**343**	**575**	**589**
Total Expenditure - Functional		**10,410**	**11,566**	**15,774**	**11,892**	**14,095**	**23,428**	**13,472**	**13,472**	**13,472**	**13,472**	**13,472**	**7,140**	**161,664**	**170,267**	**170,735**
Surplus/ (Deficit) 1.		**34,757**	**(4,428)**	**(5,244)**	**(2,589)**	**(7,168)**	**17,587**	**1,742**	**1,742**	**1,742**	**1,742**	**1,742**	**(20,722)**	**20,902**	**4,479**	**6,524**

References

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

KZN226 Mkhambathini - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Water		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management		57	57	57	57	57	57	58	58	58	58	58	58	690	716	734
Sale of Goods and Rendering of Services		17	35	17	19	255	5	46	46	46	46	46		553	756	775
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Current and Non Current Assets		190	185	150	128	77	77	212	212	212	212	212	675	2,540	4,483	4,595
Dividends		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets		11	11	7	26	12	12	14	14	14	14	14	21	173	196	201
Licence and permits		140	452	595	640	613	67	579	579	579	579	579	1,550	6,954	9,059	9,285
Operational Revenue		33	0	79	27	33	25	33	33	33	33	33	35	398	392	402
Non-Exchange Revenue																
Property rates		2,814	2,814	2,814	2,814	2,844	2,832	2,822	2,822	2,822	2,822	2,822	2,822	33,865	34,144	34,998
Surcharges and Taxes		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		1	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Licences or permits		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfer and subsidies - Operational		37,720	2,179	5,645	1,297	293	32,079	9,330	9,330	9,330	9,330	9,330	(13,905)	111,956	104,774	105,296
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fuel Levy		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue		**40,983**	**5,734**	**9,364**	**5,009**	**4,186**	**35,155**	**13,094**	**13,094**	**13,094**	**13,094**	**13,094**	**(8,744)**	**157,132**	**154,523**	**156,289**
Expenditure By Type																
Employee related costs		5,121	4,971	5,092	5,293	5,271	10,795	6,013	6,013	6,013	6,013	6,013	5,548	72,156	75,540	77,458
Remuneration of councillors		551	551	551	742	564	564	596	596	596	596	596	653	7,158	8,316	8,524
Bulk purchases - electricity		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Inventory consumed		67	704	261	653	210	106	419	419	419	419	419	931	5,028	4,267	4,373
Debt impairment		50	50	50	50	50	50	50	50	50	50	50	50	600	4,912	5,034
Depreciation and amortisation		815	624	1,086	1,086	1,038	(1,056)	1,127	1,127	1,127	1,127	1,127	4,294	13,522	17,265	17,697
Interest		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Contracted services		1,898	2,969	6,441	1,812	3,111	8,462	3,203	3,203	3,203	3,203	3,203	(2,270)	38,439	37,822	34,712
Transfers and subsidies		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Irrecoverable debts written off		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational costs		1,886	1,664	2,287	2,305	3,827	4,557	2,362	2,362	2,362	2,362	2,362	10	28,349	32,146	32,938
Losses on disposal of Assets		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses		1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	1,052	12,624	–	–
Total Expenditure		**11,440**	**12,585**	**16,820**	**12,994**	**15,124**	**24,530**	**14,823**	**14,823**	**14,823**	**14,823**	**14,823**	**10,268**	**177,875**	**180,267**	**180,735**
Surplus/(Deficit)		**29,543**	**(6,851)**	**(7,456)**	**(7,985)**	**(10,939)**	**10,626**	**(1,729)**	**(1,729)**	**(1,729)**	**(1,729)**	**(1,729)**	**(19,012)**	**(20,743)**	**(25,744)**	**(24,446)**
Transfers and subsidies - capital (monetary allocations)		2,915	103	1,165	4,294	1,438	1,438	1,995	1,995	1,995	1,995	1,995	2,609	23,934	20,223	20,970
Transfers and subsidies - capital (in-kind - all)		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		**32,458**	**(6,748)**	**(6,291)**	**(3,691)**	**(9,501)**	**12,063**	**266**	**266**	**266**	**266**	**266**	**(16,403)**	**3,191**	**(5,521)**	**(3,476)**

References

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

KZN226 Mkhambathini - Supporting Table SB15 Adjustments Budget - monthly cash flow -

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Cash Receipts By Source	1															
Property rates		1,812	1,748	2,977	6,797	1,849	1,138	2,681	2,681	2,681	2,681	2,681	2,446	32,172	34,144	34,998
Service charges - electricity revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - water revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - sanitation revenue		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse		67	45	47	39	68	44	63	63	63	63	63	130	754	824	844
Rental of facilities and equipment		17	17	17	17	17	17	17	17	17	17	17	17	199	226	231
Interest earned - external investments		295	295	295	295	295	295	295	295	295	295	295	295	3,540	4,483	4,595
Interest earned - outstanding debtors		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits		0	0	0	0	0	0	0	0	0	0	0	0	2	2	2
Licences and permits		580	580	580	580	580	580	580	580	580	580	580	580	6,958	9,066	9,292
Agency services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and Subsidies - Operational		123,785	7,019	1,491	9,415	15,098	63,824	9,330	9,330	9,330	9,330	9,330	(155,324)	111,956	104,774	105,296
Other revenue		132	132	132	132	132	132	132	132	132	132	132	132	1,586	1,275	1,307
Cash Receipts by Source		**126,688**	**9,836**	**5,538**	**17,274**	**18,039**	**66,029**	**13,097**	**13,097**	**13,097**	**13,097**	**13,097**	**(151,725)**	**157,167**	**154,794**	**156,566**
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5,000	1,995	5,000	1,995	1,995	4,700	1,995	1,995	1,995	1,995	1,995	(6,722)	23,934	20,223	20,970
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		**131,688**	**11,831**	**10,538**	**19,269**	**20,034**	**70,729**	**15,092**	**15,092**	**15,092**	**15,092**	**15,092**	**(158,447)**	**181,101**	**175,017**	**177,536**
Cash Payments by Type																
Employee related costs		5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	5,223	62,677	65,944	67,873
Remuneration of councillors		590	590	590	590	590	590	590	590	590	590	590	590	7,081	8,316	8,524
Finance charges		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Bulk purchases - Electricity	2	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Acquisitions - water & other inventory	3	420	420	420	420	420	420	420	420	420	420	420	420	5,044	4,970	5,094
Contracted services		847	847	847	847	847	847	847	847	847	847	847	847	10,159	19,089	14,653
Transfers and grants - other municipalities		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other expenditure		(8)	(2)	(2)	(5)	(0)	(9)	2,527	2,527	2,527	2,527	2,527	17,717	30,327	34,584	35,435
Cash Payments by Type		**7,072**	**7,078**	**7,078**	**7,075**	**7,080**	**7,071**	**9,607**	**9,607**	**9,607**	**9,607**	**9,607**	**24,798**	**115,287**	**132,902**	**131,579**
Other Cash Flows/Payments by Type																
Capital assets		2,871	2,871	2,871	2,871	2,871	2,034	2,871	2,871	2,871	2,871	2,871	3,707	34,448	24,406	25,266
Repayment of borrowing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Cash Flows/Payments		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Payments by Type		**9,942**	**9,949**	**9,949**	**9,946**	**9,950**	**9,105**	**12,478**	**12,478**	**12,478**	**12,478**	**12,478**	**28,505**	**149,735**	**157,309**	**156,844**
NET INCREASE/(DECREASE) IN CASH HELD		**121,746**	**1,882**	**590**	**9,323**	**10,084**	**61,624**	**2,614**	**2,614**	**2,614**	**2,614**	**2,614**	**(186,951)**	**31,367**	**17,708**	**20,692**
Cash/cash equivalents at the month/year beginning:		17,671	139,417	141,299	141,888	151,212	161,295	222,919	225,533	228,147	230,761	233,375	235,989	17,671	49,037	66,745
Cash/cash equivalents at the month/year end:		139,417	141,299	141,888	151,212	161,295	222,919	225,533	228,147	230,761	233,375	235,989	49,037	49,037	66,745	87,437

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

KZN226 Mkhambathini - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) -

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
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Multi-year expenditure appropriation	1															
Vote 1 - Finance and Administration		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 5 - Community and Social Services2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 6 - Energy Sources		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 7 - Road Transport		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital Multi-year expenditure sub-total	3	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	–	–	–	–
Single-year expenditure appropriation																
Vote 1 - Finance and Administration		196	65	322	196	196	138	196	196	196	196	196	260	2,355	1,000	1,000
Vote 2 - Finance and Administration2		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 3 - Executive and Council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		454	432	432	432	732	1,048	432	432	432	432	432	(505)	5,184	–	–
Vote 5 - Community and Social Services2		2,983	39	948	–	–	444	432	432	432	432	432	–	–	–	–
Vote 6 - Energy Sources		527	74	527	527	527	527	527	527	527	527	527	980	6,320	10,740	9,618
Vote 7 - Road Transport		–	156	160	–	–	1,265	527	527	527	527	527	–	–	–	–
Vote 8 - Planning and Development		6	6	6	6	6	6	6	6	6	6	6	6	70	–	–
Vote 9 - Sport and Recreation		1,006	1,006	983	3,684	3,687	2,429	1,006	1,006	1,006	1,006	1,006	(5,756)	12,066	9,483	9,228
Vote 10 - Public Safety		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 11 - Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 12 - Waste Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 13 - Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Water Management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total	3	**5,172**	**1,777**	**3,378**	**4,845**	**5,148**	**5,857**	**3,125**	**3,125**	**3,125**	**3,125**	**3,125**	(5,016)	25,996	21,223	19,846
Total Capital Expenditure	**2**	**5,172**	**1,777**	**3,378**	**4,845**	**5,148**	**5,857**	**3,125**	**3,125**	**3,125**	**3,125**	**3,125**	**(5,016)**	**25,996**	**21,223**	**19,846**

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

KZN226 Mkhambathini - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) -

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
Capital Expenditure - Functional																
Governance and administration		**196**	**65**	**322**	**196**	**196**	**138**	**196**	**196**	**196**	**196**	**196**	**260**	**2,355**	**1,000**	**1,000**
Executive and council		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Finance and administration		196	65	322	196	196	138	196	196	196	196	196	260	2,355	1,000	1,000
Internal audit		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety		**4,443**	**1,044**	**1,932**	**4,508**	**4,419**	**3,921**	**1,767**	**1,767**	**1,767**	**1,767**	**1,767**	**(7,895)**	**21,210**	**9,483**	**9,228**
Community and social services		3,437	39	948	762	732	1,492	762	762	762	762	762	(2,077)	9,143	–	–
Sport and recreation		1,006	1,006	983	3,684	3,687	2,429	1,006	1,006	1,006	1,006	1,006	(5,756)	12,066	9,483	9,228
Public safety		–	–	–	62	–	–	–	–	–	–	–	(62)	–	–	–
Housing		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Health		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services		**530**	**162**	**166**	**532**	**532**	**1,271**	**532**	**532**	**532**	**532**	**532**	**533**	**6,390**	**10,740**	**9,618**
Planning and development		6	6	6	6	6	6	6	6	6	6	6	6	70	–	–
Road transport		525	156	160	527	527	1,265	527	527	527	527	527	528	6,320	10,740	9,618
Environmental protection		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Trading services		**–**	**74**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**(74)**	**–**	**–**	**2,124**
Energy sources		–	74	–	–	–	–	–	–	–	–	–	(74)	–	–	2,124
Water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other		–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Capital Expenditure - Functional		**5,170**	**1,345**	**2,419**	**5,237**	**5,148**	**5,330**	**2,496**	**2,496**	**2,496**	**2,496**	**2,496**	**(7,175)**	**29,954**	**21,223**	**21,970**

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

KZN226 Mkhambathini - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		**5,575**	**3,028**	**–**	**–**	**–**	**–**	**3,294**	**3,294**	**6,322**	**10,740**	**11,742**
Roads Infrastructure		5,575	3,028	–	–	–	–	3,294	3,294	6,322	10,740	9,618
Roads		5,575	2,332					2,426	2,426	4,758	10,740	9,618
Road Structures		–	697					868	868	1,565	–	–
Road Furniture		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–					–	–	–	–	–
Storm water Conveyance		–	–					–	–	–	–	–
Attenuation		–	–					–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–	–	2,124
Power Plants		–	–					–	–	–	–	–
HV Substations		–	–					–	–	–	–	–
HV Switching Station		–	–					–	–	–	–	–
HV Transmission Conductors		–	–					–	–	–	–	–
MV Substations		–	–					–	–	–	–	–
MV Switching Stations		–	–					–	–	–	–	–
MV Networks		–	–					–	–	–	–	–
LV Networks		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	2,124
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		**12,531**	**16,124**	**–**	**–**	**–**	**–**	**1,963**	1,963	18,087	**9,483**	**9,228**
Community Facilities		9,857	6,550	–	–	–	–	1,029	1,029	7,578	–	–
Halls		3,957	2,640					(246)	(246)	2,394	–	–
Centres		–	–					–	–	–	–	–
Crèches		5,900	3,910					1,275	1,275	5,184	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals		–	–					–	–	–	–	–
Capital Spares		–	–					–	–	–	–	–
Sport and Recreation Facilities		**2,674**	**9,574**	**–**	**–**	**–**	**–**	**934**	**934**	**10,508**	**9,483**	**9,228**
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		2,674	9,574					934	934	10,508	9,483	9,228
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		**814**	**450**	**–**	**–**	**–**	**–**	**–**	**–**	**450**	**200**	**200**
Computer Equipment		814	450					–	–	450	200	200
Furniture and Office Equipment		**714**	**270**	**–**	**–**	**–**	**–**	**–**	**–**	**270**	**300**	**300**
Furniture and Office Equipment		714	270					–	–	270	300	300
Machinery and Equipment		**3,000**	**1,406**	**–**	**–**	**–**	**–**	**–**	**–**	**1,406**	**–**	**–**
Machinery and Equipment		3,000	1,406					–	–	1,406	–	–
Transport Assets		**1,400**	**700**	**–**	**–**	**–**	**–**	**–**	**–**	**700**	**500**	**500**
Transport Assets		1,400	700					–	–	700	500	500
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 new assets *to be adjusted*	1	**24,034**	**21,978**	**–**	**–**	**–**	**–**	**5,257**	**5,257**	**27,235**	**21,223**	**21,970**

References

1. Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Cap

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

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

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

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

KZN226 Mkhambathini - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on renewal of existing assets 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		–	**1,005**	–	–	–	–	–	–	1,005	–	–
Community Facilities		–	370	–	–	–	–	–	–	370	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	370					–	–	370	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–

Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–

Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	**–**	**635**	**–**	**–**	**–**	**–**	**–**	**–**	**635**	**–**	**–**
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	–	635					–	–	635	–	–
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	**–**	**1,005**	**–**	**–**	**–**	**–**	**–**	**–**	**1,005**	**–**	**–**

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 or A1) + G

check balance - - -

KZN226 Mkhambathini - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		**7,000**	**6,503**	**–**	**–**	**–**	**–**	**1,745**	**1,745**	**8,248**	**7,315**	**7,498**
Roads Infrastructure		7,000	6,503	–	–	–	–	1,745	1,745	8,248	7,315	7,498
Roads		–	–					–	–	–	–	–
Road Structures		7,000	6,503					1,745	1,745	8,248	7,315	7,498
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	**2,000**	**2,410**	**–**	**–**	**–**	**–**	**–**	–	2,410	**2,090**	**2,142**
Community Facilities	1,000	2,340	–	–	–	–	–	–	2,340	1,045	1,071
Halls	1,000	2,340					–	–	2,340	1,045	1,071
Centres	–	–					–	–	–	–	–
Crèches	–	–					–	–	–	–	–
Clinics/Care Centres	–	–					–	–	–	–	–
Fire/Ambulance Stations	–	–					–	–	–	–	–
Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–
Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	**1,000**	**70**	**–**	**–**	**–**	**–**	**–**	**–**	**70**	**1,045**	**1,071**
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	1,000	70					–	–	70	1,045	1,071
Capital Spares	–	–					–	–	–	–	–
Heritage assets	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Monuments	–	–					–	–	–	–	–
Historic Buildings	–	–					–	–	–	–	–
Works of Art	–	–					–	–	–	–	–
Conservation Areas	–	–					–	–	–	–	–
Other Heritage	–	–					–	–	–	–	–
Investment properties	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Revenue Generating	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Non-revenue Generating	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**	**–**
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	**1,000**	**70**	**–**	**–**	**–**	**–**	**–**	**–**	**70**	**1,045**	**1,071**
Operational Buildings	**1,000**	**70**	**–**	**–**	**–**	**–**	**–**	**–**	**70**	**1,045**	**1,071**
Municipal Offices	1,000	70					–	–	70	1,045	1,071
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		**1,060**	**860**	**–**	**–**	**–**	**–**	**465**	**465**	**1,325**	**1,107**	**1,135**
Transport Assets		1,060	860					465	465	1,325	1,107	1,135
Land		–	–	–	–	–	–	–	–	–	–	–
Land		–	–					–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–					–	–	–	–	–
Living resources		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–	–	–
Zoological plants and animals									–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Policing and Protection									–	–	–	–
Zoological plants and animals									–	–	–	–
Total Repairs and Maintenance Expenditure to be	1	**11,060**	**9,843**	**–**	**–**	**–**	**–**	**2,210**	**2,210**	**12,053**	**11,557**	**11,846**

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

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

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

check balance

KZN226 Mkhambathini - Supporting Table SB18d Adjustments Budget - depreciation by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		**6,312**	**6,101**	**–**	**–**	**–**	**–**	**–**	**–**	**6,101**	**6,596**	**6,761**
Roads Infrastructure		6,312	6,101	–	–	–	–	–	–	6,101	6,596	6,761
Roads		6,312	6,101					–	–	6,101	6,596	6,761
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	**6,035**	**5,606**	**–**	**–**	**–**	**–**	**–**	**–**	5,606	**6,306**	**6,464**
Community Facilities	6,035	5,606	–	–	–	–	–	–	5,606	6,306	6,464
Halls	6,035	5,606					–	–	5,606	6,306	6,464
Centres	–	–					–	–	–	–	–
Crèches	–	–					–	–	–	–	–
Clinics/Care Centres	–	–					–	–	–	–	–
Fire/Ambulance Stations	–	–					–	–	–	–	–
Testing Stations	–	–					–	–	–	–	–
Museums	–	–					–	–	–	–	–
Galleries	–	–					–	–	–	–	–
Theatres	–	–					–	–	–	–	–
Libraries	–	–					–	–	–	–	–
Cemeteries/Crematoria	–	–					–	–	–	–	–
Police	–	–					–	–	–	–	–
Purls	–	–					–	–	–	–	–
Public Open Space	–	–					–	–	–	–	–
Nature Reserves	–	–					–	–	–	–	–
Public Ablution Facilities	–	–					–	–	–	–	–
Markets	–	–					–	–	–	–	–
Stalls	–	–					–	–	–	–	–
Abattoirs	–	–					–	–	–	–	–
Airports	–	–					–	–	–	–	–
Taxi Ranks/Bus Terminals	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Sport and Recreation Facilities	–	–	–	–	–	–	–	–	–	–	–
Indoor Facilities	–	–					–	–	–	–	–
Outdoor Facilities	–	–					–	–	–	–	–
Capital Spares	–	–					–	–	–	–	–
Heritage assets	–	–	–	–	–	–	–	–	–	–	–
Monuments	–	–					–	–	–	–	–
Historic Buildings	–	–					–	–	–	–	–
Works of Art	–	–					–	–	–	–	–
Conservation Areas	–	–					–	–	–	–	–
Other Heritage	–	–					–	–	–	–	–
Investment properties	–	–	–	–	–	–	–	–	–	–	–
Revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Non-revenue Generating	–	–	–	–	–	–	–	–	–	–	–
Improved Property	–	–					–	–	–	–	–
Unimproved Property	–	–					–	–	–	–	–
Other assets	**404**	**351**	**–**	**–**	**–**	**–**	**–**	**–**	**351**	**422**	**433**
Operational Buildings	**404**	**351**	**–**	**–**	**–**	**–**	**–**	**–**	**351**	**422**	**433**
Municipal Offices	404	351					–	–	351	422	433
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	**53**	**18**	**–**	**–**	**–**	**–**	**–**	**–**	**18**	**55**	**57**
Servitudes	–	–					–	–	–	–	–
Licences and Rights	**53**	**18**	**–**	**–**	**–**	**–**	**–**	**–**	**18**	**55**	**57**
Water Rights	–	–					–	–	–	–	–
Effluent Licenses	–	–					–	–	–	–	–
Solid Waste Licenses	–	–					–	–	–	–	–
Computer Software and Applications	53	18					–	–	18	55	57
Load Settlement Software Applications	–	–					–	–	–	–	–
Unspecified	–	–					–	–	–	–	–
Computer Equipment	**933**	**511**	**–**	**–**	**–**	**–**	**–**	**–**	**511**	**975**	**999**
Computer Equipment	933	511					–	–	511	975	999
Furniture and Office Equipment	–	–	–	–	–	–	–	–	–	–	–
Furniture and Office Equipment	–	–					–	–	–	–	–
Machinery and Equipment	**1,065**	**568**	**–**	**–**	**–**	**–**	**–**	**–**	**568**	**1,113**	**1,140**
Machinery and Equipment	1,065	568					–	–	568	1,113	1,140
Transport Assets	**1,720**	**1,246**	**–**	**–**	**–**	**–**	**–**	**–**	**1,246**	**1,798**	**1,843**
Transport Assets	1,720	1,246					–	–	1,246	1,798	1,843

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	**16,522**	**14,400**	**–**	**–**	**–**	**–**	**–**	**–**	**14,400**	**17,265**	**17,697**

References

1. Total Repairs and Maintenance Expenditure by Asset Category must reconcile to total repairs and maintenance expenditure on Table SB1

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

8. Additional cash-backed accumulated funds/unspent funds (section 18(1)(b) and section 28(2)(e) MFMA) identified after Original Budget approved and after annual financial statements audited (note: only

9. Increases of funds approved under section 31 MFMA

10. Adjustments approved in accordance with section 29 MFMA

11. Adjustments to funding allocations from National or Provincial Government

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

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

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

	check balance		-								-	-

KZN226 Mkhambathini - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class -

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
			7	8	9	10	11	12	13	14		
R thousands		A	A1	B	C	D	E	F	G	H		
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		**–**	**156**	**–**	**–**	**–**	**–**	**–**	**–**	**156**	**–**	**–**
Roads Infrastructure		–	156	–	–	–	–	–	–	156	–	–
Roads		–	156					–	–	156	–	–
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		**–**	**1,558**	**–**	**–**	**–**	**–**	**–**	–	1,558	**–**	**–**
Community Facilities		–	–	–	–	–	–	–	–	–	–	–
Halls		–	–					–	–	–	–	–
Centres		–	–					–	–	–	–	–
Crèches		–	–					–	–	–	–	–
Clinics/Care Centres		–	–					–	–	–	–	–
Fire/Ambulance Stations		–	–					–	–	–	–	–
Testing Stations		–	–					–	–	–	–	–
Museums		–	–					–	–	–	–	–
Galleries		–	–					–	–	–	–	–
Theatres		–	–					–	–	–	–	–
Libraries		–	–					–	–	–	–	–
Cemeteries/Crematoria		–	–					–	–	–	–	–
Police		–	–					–	–	–	–	–
Purls		–	–					–	–	–	–	–
Public Open Space		–	–					–	–	–	–	–
Nature Reserves		–	–					–	–	–	–	–
Public Ablution Facilities		–	–					–	–	–	–	–
Markets		–	–					–	–	–	–	–
Stalls		–	–					–	–	–	–	–
Abattoirs		–	–					–	–	–	–	–
Airports		–	–					–	–	–	–	–

Taxi Ranks/Bus Terminals	–	–					–	–	–	–
Capital Spares	–	–					–	–	–	–

Sport and Recreation Facilities		–	**1,558**	–	–	–	–	–	–	**1,558**	–	–
Indoor Facilities		–	–					–	–	–	–	–
Outdoor Facilities		–	1,558					–	–	1,558	–	–
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 upgrading of existing assets *to be adjusted*	1	–	**1,714**	–	–	–	–	–	–	**1,714**	–	–

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 or A1) + G

check balance - - -

KZN226 Mkhambathini - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget -

Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Lattitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28	
R thousands												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
Parent municipality:																	
List all capital projects grouped by Function																	
Function	ProjectDescription	ProjectNumber	**Type**	*MTSFServiceOutcome*	*IUDF*	**wnStrategicObjecti**	*AssetClass*	*AssetSubClass*	*WardLocation*	*GPSLongitude*	*GPSLatitude*	S71_ASBudgetA	S71_Adjustment	S71_OY1Budge	S71_OY1Adjust	S71_OY2Budge	S71_OY2AdjustmentBudAmnt
0e51e5d3-5805-402b-a5dc-3b94852c29c0	KZN226_CAP003_New Computer hardware	00000000000000000	_	*ve and development-orie*	*Growth*	**vernance and Pol**	*Computer Equipment*	*Computer Equipment*	*15e69c38-4e08-4877-befd-6e660e933c94*	*-29.72758484*	*30.53908348*	2,250	–	1,000	1,000	1,000	1,000
0e51e5d3-5805-402b-a5dc-3b94852c29c0	TAKE ON	20010030000000000	_	*Quality basic education*	*Inclusion and access*	**Take on Balance**			*15e69c38-4e08-4877-befd-6e660e933c94*	*31*	*-30*	370	–	–	–	–	–
0e51e5d3-5805-402b-a5dc-3b94852c29c0	TAKE ON	20010030000000000	_	*Quality basic education*	*Inclusion and access*	**Take on Balance**	*Community Facilities*	*Crèches*	*15e69c38-4e08-4877-befd-6e660e933c94*	*31*	*-30*	1,850	–	–	–	–	–
0e51e5d3-5805-402b-a5dc-3b94852c29c0	TAKE ON	20020020000000000	_	*d healthy life for all South*	*Inclusion and access*	**Take on Balance**			*15e69c38-4e08-4877-befd-6e660e933c94*	*31*	*-30*	635	–	–	–	–	–
0e51e5d3-5805-402b-a5dc-3b94852c29c0	TAKE ON	20020020000000000	_	*d healthy life for all South*	*Inclusion and access*	**Take on Balance**	*Sport and Recreation Facilities*	*Outdoor Facilities*	*15e69c38-4e08-4877-befd-6e660e933c94*	*31*	*-30*	3,175	–	–	–	–	–
0f52d9e5-907f-4d9f-934f-57dc012524d6	KZN226_CAP002_New Furniture & Equipm	00000000000000000	_	*ve and development-orie*	*Growth*	**ategic Infrastructu**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	*4961ceae-f516-4ca4-8606-68cdea41b24d*	*-29.72758484*	*30.53908348*	1,000	–	1,500	1,500	1,500	1,500
15e7fc9a-7613-41bd-b0e9-57024945d7d9	KZN226_CAP002_New Furniture & Equipm	00000000000000000	_	*ve and development-orie*	*Growth*	**ategic Infrastructu**	*Furniture and Office Equipment*	*Furniture and Office Equipment*	*15e69c38-4e08-4877-befd-6e660e933c94*	*-29.72758484*	*30.53908348*	350	–	–	–	–	–
315a0f4d-28ad-4cd2-a4a5-afb34a6a8e1f	KZN226_BSD002_Construction of Camperc	10010000000000000	_	*ve and development-orie*	*Growth*	**pment, Primary an**	*Community Facilities*	*Halls*	*f32673a9-748b-4c42-bd0d-50637a8477f0*	*31*	*-30*	964	–	–	–	–	–
35f914ed-b099-4a36-890d-69e60fc0e57c	Maqongqo Sportfield	20020020000000000	_	*d healthy life for all South*	*Inclusion and access*	**d Community Development**			*95ad41b9-a1fe-4564-9867-e94f693afeb7*	*0*	*0*	1,558	–	–	–	–	–
35f914ed-b099-4a36-890d-69e60fc0e57c	Maqongqo Sportfield	20020020000000000	_	*d healthy life for all South*	*Inclusion and access*	**d Community Dev**	*Sport and Recreation Facilities*	*Outdoor Facilities*	*95ad41b9-a1fe-4564-9867-e94f693afeb7*	*0*	*0*	7,791	–	–	–	–	–
35f914ed-b099-4a36-890d-69e60fc0e57c	Tala Valley Sportfield	20020000000000000	_	*d healthy life for all South*	*Growth*	**BSD022_1**	*Sport and Recreation Facilities*	*Outdoor Facilities*	*7f87fe51-d44c-418c-b03d-bd910d25d4c3*	*1*	*1*	52,541	–	47,414	47,414	46,140	46,140
5082efa3-67e2-4342-b8ce-4328f3046d7c	NONZILA CRECHE	10030000000000000	_	*Quality basic education*	*Growth*	**BSD022_1**	*Community Facilities*	*Crèches*	*c227f1b8-9dd7-4990-b2d3-336fa49d5049*	*2*	*2*	25,922	–	–	–	–	–
5efb28bb-c786-49af-8a50-44a8b229bf7f	Light-High Masts	90000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Electrical Infrastructure*	*Capital Spares*	*4961ceae-f516-4ca4-8606-68cdea41b24d*	*2*	*2*	–	–	–	–	10,618	10,618
6fa14a15-a164-42cb-a263-a0b007852bc5	Mboyi Community Hall	10010000000000000	_	*ve and development-orie*	*Growth*	**BSD022_1**	*Community Facilities*	*Halls*	*f32673a9-748b-4c42-bd0d-50637a8477f0*	*3*	*2*	11,006	–	–	–	–	–
6fa14a15-a164-42cb-a263-a0b007852bc5	Thimon Communinty Hall	20000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Roads Infrastructure*	*Road Structures*	*1a4d77b8-f366-4822-863e-b2d39de6acf2*	*7*	*7*	7,824	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	CAP004_Plant and Equipment	00000000000000000	_	*ve and development-orie*	*Growth*	**nent of Harbours a**	*Machinery and Equipment*	*Machinery and Equipment*	*4961ceae-f516-4ca4-8606-68cdea41b24d*	*-29.72758484*	*30.53908348*	7,029	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Eqeleni Access road	10000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Roads Infrastructure*	*Roads*	*c227f1b8-9dd7-4990-b2d3-336fa49d5049*	*2*	*1*	–	–	17,022	17,022	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Gobhozini Access Road	10000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Roads Infrastructure*	*Roads*	*7f87fe51-d44c-418c-b03d-bd910d25d4c3*	*21*	*2*	–	–	36,679	36,679	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Jilafohlo Access Road	10000000000000000	_	*and responsive economi*	*Growth*	**nt of Road and Ra**	*Roads Infrastructure*	*Roads*	*1a4d77b8-f366-4822-863e-b2d39de6acf2*	*0*	*0*	784	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Makhokhoba Gravel Road and Bridge Phas	60010000000000000	_	*and responsive economi*	*Inclusion and access*	**ategic Infrastructure**			*f32673a9-748b-4c42-bd0d-50637a8477f0*	*29.10000038*	*32.09999847*	156	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Makhokhoba Gravel Road and Bridge Phas	60010000000000000	_	*and responsive economi*	*Inclusion and access*	**ategic Infrastructu**	*Roads Infrastructure*	*Roads*	*f32673a9-748b-4c42-bd0d-50637a8477f0*	*29.10000038*	*32.09999847*	781	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Matikulu Access Road	10000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Roads Infrastructure*	*Roads*	*1a4d77b8-f366-4822-863e-b2d39de6acf2*	*4*	*4*	23,005	–	–	–	–	–
be26bea6-58e3-4497-b52c-0bf597208207	Mphayeni Access Road	10000000000000000	_	*and responsive economi*	*Growth*	**BSD022_1**	*Roads Infrastructure*	*Roads*	*c227f1b8-9dd7-4990-b2d3-336fa49d5049*	*2*	*2*	–	–	–	–	48,092	48,092
c57d4368-34c4-4b96-8470-2264a2fa849c	KZN226_CAP001_Vehicles- 1 x Refuse tru	00000000000000000	_	*ve and development-orie*	*Growth*	**Expenses**	*Transport Assets*	*Transport Assets*	*15e69c38-4e08-4877-befd-6e660e933c94*	*-29.72758484*	*30.53908348*	3,500	–	2,500	2,500	2,500	2,500
Entities:																	
List all capital projects grouped by Municipal Entity																	
Entity Name																	
Project name																	

References
List all projects where approved budgets have been adjusted
Refer MFMA s30
Asset class as per table B9 and asset sub-class as per table SB18
GPS coordinates correct to seconds. Provide a logical starting point on networked infrastructure.
Distinguish projects approved in terms of MFMA section 19(1)(b) and MRRR Regulation 13
Project Number consists of MSCOA Project Longcode and seq No (sample PC001002006002_00002)

KZN226 Mkhambathini - Supporting Table SB20 Not required -

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
			3	4	5	6	8	9	10	11		
R thousands		A	A1	B	C	D	E	F	G	H		
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