

# Municipal adjustments budget & supporting table

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## Preparation Instructions

Municipality Name: KZN242 Nquthu

CFO Name:

Tel:

Fax:

E-Mail:

Date of Adjustments Budget

MTREF: 2025

Budget Year: 2

Does this municipality have Entities?

No

If YES: Identify type of report:

Name Votes & Sul

### 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  
provide essential assis

[MFMA Budget Circulars](#)

[MBRR Budget Formats Guide](#)

[Dummy Budget Guide](#)

[Funding Compliance Guide](#)

[MFMA Return Forms](#)

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2025/26

**b-Votes**

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stance**

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Organisational Structure Votes	Complete Votes & Sub-Votes	Select Org. Structure
<b>Organisational Structure Votes</b>	<b>Complete Votes &amp; Sub-Votes</b>	<b>Select Org. Structure</b>
Vote 1 - Office Of The Municipal Manager	Vote 1 <b>Office Of The Municipal Manager</b>	<b>Display Sub-Votes</b>
Vote 2 - Planning and Economic Development	1.1 Office Of The Municipal Manager	1.1 - Office Of The Municipal Manager /
Vote 3 - Budget and Treasury	1.2 (Name of sub-vote)	1001 / Internal Audit office
Vote 4 - Corporate and Community Service	1.3 (Name of sub-vote)	1002 / Risk office
Vote 5 - Technical Services	1.4 (Name of sub-vote)	
Vote 6 - Council And General	1.5 (Name of sub-vote)	
Vote 7 - Community & Social Services	1.6 (Name of sub-vote)	
Vote 8 - Corporate Services	1.7 (Name of sub-vote)	
Vote 9 - (NAME OF VOTE 9)	1.8 (Name of sub-vote)	
Vote 10 - (NAME OF VOTE 10)	1.9 (Name of sub-vote)	
Vote 11 - (NAME OF VOTE 11)	1.10 (Name of sub-vote)	
Vote 12 - (NAME OF VOTE 12)	2.1 <b>Planning and Economic Development</b>	2.1 - Planning and Economic Development
Vote 13 - (NAME OF VOTE 13)	2.1 (Name of sub-vote)	2001 / LED & Tourism
Vote 14 - (NAME OF VOTE 14)	2.2 (Name of sub-vote)	2002 / Housing & Land Administration
Vote 15 - (NAME OF VOTE 15)	2.3 (Name of sub-vote)	2003 / Development Planning
	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 - Budget and Treasury	3.1 <b>Budget and Treasury</b>	3.1 - Budget and Treasury
	3.1 (Name of sub-vote)	0001 / Office of HOD
	3.2 (Name of sub-vote)	0002 / MFMG
	3.3 (Name of sub-vote)	3001 / Budget Office
	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 - Corporate and Community Service	4.1 <b>Corporate and Community Service</b>	4.1 - Corporate and Community Service
	4.1 (Name of sub-vote)	1008 / Internal Audit Unit
	4.2 (Name of sub-vote)	4001 / Information Technology
	4.3 (Name of sub-vote)	4002 / Human Resource Management
	4.4 (Name of sub-vote)	
	4.5 (Name of sub-vote)	
	4.6 (Name of sub-vote)	
	4.7 (Name of sub-vote)	
	4.8 (Name of sub-vote)	
	4.9 (Name of sub-vote)	
	4.10 (Name of sub-vote)	
Vote 5 - Technical Services	5.1 <b>Technical Services</b>	5.1 - Waste removals
	5.1 (Name of sub-vote)	0001 / Waste removals
	5.2 (Name of sub-vote)	0002 / Street cleaning
	5.3 (Name of sub-vote)	0003 / Parks stadium, cemetery
	5.4 (Name of sub-vote)	0004 / Office of the HOD Technical
	5.5 (Name of sub-vote)	0005 / Office of the HOD Technical
	5.6 (Name of sub-vote)	0006 / Electricity (Distribution/streetlights/traffic control) Unit
	5.7 (Name of sub-vote)	0007 / Electricity (Distribution/streetlights/traffic control) Unit
	5.8 (Name of sub-vote)	0008 / Waste management Unit
	5.9 (Name of sub-vote)	0009 / Public Convenience
	5.10 (Name of sub-vote)	0010 / Roads & Stormwater Unit
	5.11 (Name of sub-vote)	0011 / Council And General
Vote 6 - Council And General	6.1 <b>Council And General</b>	6.1 - Council And General
	6.1 (Name of sub-vote)	6001 / Council And General
	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 - Community & Social Services	7.1 <b>Community &amp; Social Services</b>	7.1 - Community & Social Services
	7.1 (Name of sub-vote)	4009 / Securities
	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 - Corporate Services	8.1 <b>Corporate Services</b>	8.1 - Corporate Services
	8.1 (Name of sub-vote)	9007 / ee
	8.2 (Name of sub-vote)	9008 / Records unit
	8.3 (Name of sub-vote)	
	8.4 (Name of sub-vote)	
	8.5 (Name of sub-vote)	
	8.6 (Name of sub-vote)	
	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 - (NAME OF VOTE 9)	9.1 <b>(NAME OF VOTE 9)</b>	9.1 - (Name of sub-vote)
	9.1 (Name of sub-vote)	
	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 - (NAME OF VOTE 10)	10.1 <b>(NAME OF VOTE 10)</b>	10.1 - (Name of sub-vote)
	10.1 (Name of sub-vote)	
	10.2 (Name of sub-vote)	
	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 - (NAME OF VOTE 11)	11.1 <b>(NAME OF VOTE 11)</b>	11.1 - (Name of sub-vote)
	11.1 (Name of sub-vote)	
	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 - (NAME OF VOTE 12)	12.1 <b>(NAME OF VOTE 12)</b>	12.1 - (Name of sub-vote)
	12.1 (Name of sub-vote)	
	12.2 (Name of sub-vote)	
	12.3 (Name of sub-vote)	
	12.4 (Name of sub-vote)	
	12.5 (Name of sub-vote)	
	12.6 (Name of sub-vote)	
	12.7 (Name of sub-vote)	
	12.8 (Name of sub-vote)	
	12.9 (Name of sub-vote)	
	12.10 (Name of sub-vote)	
Vote 13 - (NAME OF VOTE 13)	13.1 <b>(NAME OF VOTE 13)</b>	13.1 - (Name of sub-vote)
	13.1 (Name of sub-vote)	
	13.2 (Name of sub-vote)	
	13.3 (Name of sub-vote)	
	13.4 (Name of sub-vote)	
	13.5 (Name of sub-vote)	
	13.6 (Name of sub-vote)	
	13.7 (Name of sub-vote)	
	13.8 (Name of sub-vote)	
	13.9 (Name of sub-vote)	
	13.10 (Name of sub-vote)	
Vote 14 - (NAME OF VOTE 14)	14.1 <b>(NAME OF VOTE 14)</b>	14.1 - (Name of sub-vote)
	14.1 (Name of sub-vote)	
	14.2 (Name of sub-vote)	
	14.3 (Name of sub-vote)	
	14.4 (Name of sub-vote)	
	14.5 (Name of sub-vote)	
	14.6 (Name of sub-vote)	
	14.7 (Name of sub-vote)	
	14.8 (Name of sub-vote)	
	14.9 (Name of sub-vote)	
	14.10 (Name of sub-vote)	
Vote 15 - (NAME OF VOTE 15)	15.1 <b>(NAME OF VOTE 15)</b>	15.1 - (Name of sub-vote)
	15.1 (Name of sub-vote)	
	15.2 (Name of sub-vote)	
	15.3 (Name of sub-vote)	
	15.4 (Name of sub-vote)	
	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)	

1003 / Youth Office      1004 / PMS/IDP      1005 / Office of the Mayor      1006 / Office of the Municipal Manager      1007 / Communications/public relations

2004 / GIS office      2005 / Building Inspection      2006 / office of the HCD Planning

3002 / Safety Chain management      3003 / Asset Management      3004 / Expenditure      3005 / Revenue/Income      3006 / Office of the HCD Finance

4003 / Community      4004 / Disaster Emergency      4005 / Administration Management      4006 / Libraries      40062 / Cyber Cadet      40066 / Library Support      4007 / Traffic      4008 / Public participation      4021 / Fleet unity      6002 / Office of HCD Corporate

**KZN242 Nquthu - Contact Information**

**A. GENERAL INFORMATION**

<b>Municipality</b>	KZN242 Nquthu
<b>Grade</b>	
<b>Province</b>	KZN KWAZULU-NATAL
<b>Web Address</b>	
<b>e-mail Address</b>	

Set name on 'Instructions' sheet

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

**B. CONTACT INFORMATION**

<b>Postal address:</b>	
P.O. Box	
City / Town	
Postal Code	
<b>Street address</b>	
Building	
Street No. & Name	
City / Town	
Postal Code	
<b>General Contacts</b>	
Telephone number	
Fax number	

**C. POLITICAL LEADERSHIP**

<b>Speaker:</b>		<b>Secretary/PA to the Speaker:</b>	
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	
<b>Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Mayor/Executive Mayor:</b>	
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	
<b>Deputy Mayor/Executive Mayor:</b>		<b>Secretary/PA to the Deputy Mayor/Executive Mayor:</b>	
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	

**D. MANAGEMENT LEADERSHIP**

<b>Municipal Manager:</b>		<b>Secretary/PA to the Municipal Manager:</b>	
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	
<b>Chief Financial Officer</b>		<b>Secretary/PA to the Chief Financial Officer</b>	
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	





**KZN242 Nquthu - Table B2 Adjustments Budget Financial Performance (functional classification) -**

Standard Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands	1, 4	A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
<b>Revenue - Functional</b>												
<b>Governance and administration</b>		301 691	301 691	-	-	-	-	18 928	18 928	320 619	306 395	319 475
Executive and council		37 961	37 961	-	-	-	-	-	-	37 961	41 010	42 778
Finance and administration		263 730	263 730	-	-	-	-	18 928	18 928	282 658	265 385	276 697
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		2 011	4 249	-	-	-	-	(435)	(435)	3 814	2 157	2 291
Community and social services		25	2 263	-	-	-	-	12	12	2 275	38	39
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		1 986	1 986	-	-	-	-	(447)	(447)	1 539	2 119	2 252
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		25 017	25 017	-	-	-	-	(9 173)	(9 173)	15 845	220	241
Planning and development		25 017	25 017	-	-	-	-	(9 173)	(9 173)	15 845	220	241
Road transport		-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		67 980	65 629	-	-	-	-	1 029	1 029	66 659	59 192	62 562
Energy sources		65 245	62 894	-	-	-	-	979	979	63 873	56 312	59 535
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		2 735	2 735	-	-	-	-	50	50	2 785	2 880	3 027
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue - Functional</b>	2	396 700	396 587	-	-	-	-	10 349	10 349	406 937	367 963	384 570
<b>Expenditure - Functional</b>												
<b>Governance and administration</b>		173 377	173 377	-	-	-	-	6 661	6 661	180 038	122 229	125 942
Executive and council		33 804	33 804	-	-	-	-	143	143	33 947	35 820	37 575
Finance and administration		136 656	136 656	-	-	-	-	6 372	6 372	143 028	82 885	87 482
Internal audit		2 917	2 917	-	-	-	-	146	146	3 063	3 524	886
<b>Community and public safety</b>		39 359	39 359	-	-	-	-	(461)	(461)	38 898	38 198	39 987
Community and social services		22 384	22 384	-	-	-	-	(301)	(301)	22 082	20 234	20 989
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		16 975	16 975	-	-	-	-	(159)	(159)	16 816	17 964	18 998
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		34 745	34 745	-	-	-	-	452	452	35 196	34 818	36 557
Planning and development		20 433	20 433	-	-	-	-	452	452	20 885	19 335	20 231
Road transport		14 311	14 311	-	-	-	-	-	-	14 311	15 483	16 326
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		85 587	85 587	-	-	-	-	865	865	86 452	79 914	82 121
Energy sources		68 757	68 757	-	-	-	-	865	865	69 622	62 902	64 165
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		1 963	1 963	-	-	-	-	-	-	1 963	2 199	2 327
Waste management		14 867	14 867	-	-	-	-	-	-	14 867	14 813	15 629
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure - Functional</b>	3	333 068	333 068	-	-	-	-	7 517	7 517	340 585	275 159	284 607
<b>Surplus/ (Deficit) for the year</b>		63 632	63 519	-	-	-	-	2 833	2 833	66 352	92 804	99 963

**References**

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

KZN242 Nquthu - Table B2 Adjustments Budget Financial Performance (functional classification) - B -

Standard Classification Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
R thousand	1	A	5 A1	6 B	7 C
<b>Revenue - Functional</b>					
<b>Municipal governance and administration</b>		<b>301 691</b>	<b>301 691</b>	-	-
Executive and council		37 961	37 961	-	-
<i>Mayor and Council</i>		-	-	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		37 961	37 961	-	-
Finance and administration		263 730	263 730	-	-
<i>Administrative and Corporate Support</i>		27	27	-	-
<i>Asset Management</i>		-	-	-	-
<i>Finance</i>		262 925	262 925	-	-
<i>Fleet Management</i>		-	-	-	-
<i>Human Resources</i>		779	779	-	-
<i>Information Technology</i>		-	-	-	-
<i>Legal Services</i>		-	-	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		-	-	-	-
<i>Property Services</i>		-	-	-	-
<i>Risk Management</i>		-	-	-	-
<i>Security Services</i>		-	-	-	-
<i>Supply Chain Management</i>		-	-	-	-
<i>Valuation Service</i>		-	-	-	-
Internal audit		-	-	-	-
<i>Governance Function</i>		-	-	-	-
<b>Community and public safety</b>		<b>2 011</b>	<b>4 249</b>	-	-
Community and social services		25	2 263	-	-
<i>Aged Care</i>		-	-	-	-
<i>Agricultural</i>		-	-	-	-
<i>Animal Care and Diseases</i>		-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>		25	25	-	-
<i>Child Care Facilities</i>		-	-	-	-
<i>Community Halls and Facilities</i>		-	-	-	-
<i>Consumer Protection</i>		-	-	-	-
<i>Cultural Matters</i>		-	-	-	-
<i>Disaster Management</i>		-	-	-	-
<i>Education</i>		-	-	-	-
<i>Indigenous and Customary Law</i>		-	-	-	-
<i>Industrial Promotion</i>		-	-	-	-
<i>Language Policy</i>		-	-	-	-
<i>Libraries and Archives</i>		0	2 238	-	-
<i>Literacy Programmes</i>		-	-	-	-
<i>Media Services</i>		-	-	-	-
<i>Museums and Art Galleries</i>		-	-	-	-
<i>Population Development</i>		-	-	-	-
<i>Provincial Cultural Matters</i>		-	-	-	-
<i>Theatres</i>		-	-	-	-
<i>Zoo's</i>		-	-	-	-

Sport and recreation	-	-	-	-
<i>Beaches and Jetties</i>	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-	-
<i>Recreational Facilities</i>	-	-	-	-
<i>Sports Grounds and Stadiums</i>	-	-	-	-
Public safety	1 986	1 986	-	-
<i>Civil Defence</i>	1 893	1 893	-	-
<i>Cleansing</i>	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-
<i>Fire Fighting and Protection</i>	2	2	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	92	92	-	-
<i>Pounds</i>	-	-	-	-
Housing	-	-	-	-
<i>Housing</i>	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-
Health	-	-	-	-
<i>Ambulance</i>	-	-	-	-
<i>Health Services</i>	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-
<i>Food Control</i>	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-
<i>Vector Control</i>	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-
<b>Economic and environmental services</b>	<b>25 017</b>	<b>25 017</b>	<b>-</b>	<b>-</b>
Planning and development	25 017	25 017	-	-
<i>Billboards</i>	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-
<i>Economic Development/Planning</i>	25 017	25 017	-	-
<i>Regional Planning and Development</i>	-	-	-	-
<i>Town Planning, Building Regulations and Enforcement,</i>	-	-	-	-
<i>Project Management Unit</i>	-	-	-	-
<i>Provincial Planning</i>	-	-	-	-
<i>Support to Local Municipalities</i>	-	-	-	-
Road transport	-	-	-	-
<i>Public Transport</i>	-	-	-	-
<i>Road and Traffic Regulation</i>	-	-	-	-
<i>Roads</i>	-	-	-	-
<i>Taxi Ranks</i>	-	-	-	-
Environmental protection	-	-	-	-
<i>Biodiversity and Landscape</i>	-	-	-	-
<i>Coastal Protection</i>	-	-	-	-
<i>Indigenous Forests</i>	-	-	-	-
<i>Nature Conservation</i>	-	-	-	-
<i>Pollution Control</i>	-	-	-	-
<i>Soil Conservation</i>	-	-	-	-
<b>Trading services</b>	<b>67 980</b>	<b>65 629</b>	<b>-</b>	<b>-</b>

Energy sources		65 245	62 894	-	-
<i>Electricity</i>		65 245	62 894	-	-
<i>Street Lighting and Signal Systems</i>		-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-
Water management		-	-	-	-
<i>Water Treatment</i>		-	-	-	-
<i>Water Distribution</i>		-	-	-	-
<i>Water Storage</i>		-	-	-	-
Waste water management		-	-	-	-
<i>Public Toilets</i>		-	-	-	-
<i>Sewerage</i>		-	-	-	-
<i>Storm Water Management</i>		-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-
Waste management		2 735	2 735	-	-
<i>Recycling</i>		-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-
<i>Solid Waste Removal</i>		2 735	2 735	-	-
<i>Street Cleaning</i>		-	-	-	-
<b>Other</b>		-	-	-	-
<i>Abattoirs</i>		-	-	-	-
<i>Air Transport</i>		-	-	-	-
<i>Forestry</i>		-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-
<i>Markets</i>		-	-	-	-
<i>Tourism</i>		-	-	-	-
<b>Total Revenue - Functional</b>	2	<b>396 700</b>	<b>396 587</b>	-	-
<b>Expenditure - Functional</b>					
<b><i>Municipal governance and administration</i></b>		<b>173 377</b>	<b>173 377</b>	-	-
Executive and council		33 804	33 804	-	-
<i>Mayor and Council</i>		17 768	17 768	-	-
<i>Municipal Manager, Town Secretary and Chief Executive</i>		16 036	16 036	-	-
Finance and administration		136 656	136 656	-	-
<i>Administrative and Corporate Support</i>		40 237	40 237	-	-
<i>Asset Management</i>		1 684	1 684	-	-
<i>Finance</i>		72 742	72 742	-	-
<i>Fleet Management</i>		-	-	-	-
<i>Human Resources</i>		7 084	7 084	-	-
<i>Information Technology</i>		8 117	8 117	-	-
<i>Legal Services</i>		0	0	-	-
<i>Marketing, Customer Relations, Publicity and Media Co-</i>		2 078	2 078	-	-
<i>Property Services</i>		-	-	-	-
<i>Risk Management</i>		613	613	-	-
<i>Security Services</i>		-	-	-	-
<i>Supply Chain Management</i>		4 100	4 100	-	-
<i>Valuation Service</i>		-	-	-	-
Internal audit		2 917	2 917	-	-
<i>Governance Function</i>		2 917	2 917	-	-
<b><i>Community and public safety</i></b>		<b>39 359</b>	<b>39 359</b>	-	-
Community and social services		22 384	22 384	-	-
<i>Aged Care</i>		-	-	-	-
<i>Agricultural</i>		-	-	-	-

<i>Animal Care and Diseases</i>	-	-	-	-
<i>Cemeteries, Funeral Parlours and Crematoriums</i>	3 602	3 602	-	-
<i>Child Care Facilities</i>	-	-	-	-
<i>Community Halls and Facilities</i>	11 992	11 992	-	-
<i>Consumer Protection</i>	-	-	-	-
<i>Cultural Matters</i>	-	-	-	-
<i>Disaster Management</i>	-	-	-	-
<i>Education</i>	-	-	-	-
<i>Indigenous and Customary Law</i>	-	-	-	-
<i>Industrial Promotion</i>	-	-	-	-
<i>Language Policy</i>	-	-	-	-
<i>Libraries and Archives</i>	6 789	6 789	-	-
<i>Literacy Programmes</i>	-	-	-	-
<i>Media Services</i>	-	-	-	-
<i>Museums and Art Galleries</i>	-	-	-	-
<i>Population Development</i>	-	-	-	-
<i>Provincial Cultural Matters</i>	-	-	-	-
<i>Theatres</i>	-	-	-	-
<i>Zoo's</i>	-	-	-	-
Sport and recreation	-	-	-	-
<i>Beaches and Jetties</i>	-	-	-	-
<i>Casinos, Racing, Gambling, Wagering</i>	-	-	-	-
<i>Community Parks (including Nurseries)</i>	-	-	-	-
<i>Recreational Facilities</i>	-	-	-	-
<i>Sports Grounds and Stadiums</i>	-	-	-	-
Public safety	16 975	16 975	-	-
<i>Civil Defence</i>	8 497	8 497	-	-
<i>Cleansing</i>	-	-	-	-
<i>Control of Public Nuisances</i>	-	-	-	-
<i>Fencing and Fences</i>	-	-	-	-
<i>Fire Fighting and Protection</i>	8 478	8 478	-	-
<i>Licensing and Control of Animals</i>	-	-	-	-
<i>Police Forces, Traffic and Street Parking Control</i>	-	-	-	-
<i>Pounds</i>	-	-	-	-
Housing	-	-	-	-
<i>Housing</i>	-	-	-	-
<i>Informal Settlements</i>	-	-	-	-
Health	-	-	-	-
<i>Ambulance</i>	-	-	-	-
<i>Health Services</i>	-	-	-	-
<i>Laboratory Services</i>	-	-	-	-
<i>Food Control</i>	-	-	-	-
<i>Health Surveillance and Prevention of Communicable</i>	-	-	-	-
<i>Vector Control</i>	-	-	-	-
<i>Chemical Safety</i>	-	-	-	-
<b>Economic and environmental services</b>	<b>34 745</b>	<b>34 745</b>	-	-
Planning and development	20 433	20 433	-	-
<i>Billboards</i>	-	-	-	-
<i>Corporate Wide Strategic Planning (IDPs, LEDs)</i>	-	-	-	-
<i>Central City Improvement District</i>	-	-	-	-
<i>Development Facilitation</i>	-	-	-	-

<i>Economic Development/Planning</i>		20 433	20 433	-	-
<i>Regional Planning and Development</i>		-	-	-	-
<i>Town Planning, Building Regulations and Enforcement, and City Engineer Project Management Unit</i>		-	-	-	-
<i>Provincial Planning</i>		-	-	-	-
<i>Support to Local Municipalities</i>		-	-	-	-
Road transport		14 311	14 311	-	-
<i>Public Transport</i>		-	-	-	-
<i>Road and Traffic Regulation</i>		-	-	-	-
<i>Roads</i>		14 311	14 311	-	-
<i>Taxi Ranks</i>		-	-	-	-
Environmental protection		-	-	-	-
<i>Biodiversity and Landscape</i>		-	-	-	-
<i>Coastal Protection</i>		-	-	-	-
<i>Indigenous Forests</i>		-	-	-	-
<i>Nature Conservation</i>		-	-	-	-
<i>Pollution Control</i>		-	-	-	-
<i>Soil Conservation</i>		-	-	-	-
<b>Trading services</b>		<b>85 587</b>	<b>85 587</b>	-	-
Energy sources		68 757	68 757	-	-
<i>Electricity</i>		68 757	68 757	-	-
<i>Street Lighting and Signal Systems</i>		-	-	-	-
<i>Nonelectric Energy</i>		-	-	-	-
Water management		-	-	-	-
<i>Water Treatment</i>		-	-	-	-
<i>Water Distribution</i>		-	-	-	-
<i>Water Storage</i>		-	-	-	-
Waste water management		1 963	1 963	-	-
<i>Public Toilets</i>		1 963	1 963	-	-
<i>Sewerage</i>		-	-	-	-
<i>Storm Water Management</i>		-	-	-	-
<i>Waste Water Treatment</i>		-	-	-	-
Waste management		14 867	14 867	-	-
<i>Recycling</i>		-	-	-	-
<i>Solid Waste Disposal (Landfill Sites)</i>		-	-	-	-
<i>Solid Waste Removal</i>		7 760	7 760	-	-
<i>Street Cleaning</i>		7 107	7 107	-	-
<b>Other</b>		-	-	-	-
<i>Abattoirs</i>		-	-	-	-
<i>Air Transport</i>		-	-	-	-
<i>Forestry</i>		-	-	-	-
<i>Licensing and Regulation</i>		-	-	-	-
<i>Markets</i>		-	-	-	-
<i>Tourism</i>		-	-	-	-
<b>Total Expenditure - Functional</b>	3	<b>333 068</b>	<b>333 068</b>	-	-
<b>Surplus/ (Deficit) for the year</b>		<b>63 632</b>	<b>63 519</b>	-	-

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, Mar



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-	-	(447)	(447)	1 539	2 119	2 252
-	-	(459)	(459)	1 433	2 024	2 157
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-	-	(9 173)	(9 173)	15 845	220	241
-	-	(9 173)	(9 173)	15 845	220	241
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-	-	(9 173)	(9 173)	15 845	220	241
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-	-	1 029	1 029	66 659	59 192	62 562

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-	-	979	979	63 873	56 312	59 535
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-	-	10 349	10 349	406 937	367 963	384 570
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-	-	6 661	6 661	180 038	122 229	125 942
-	-	143	143	33 947	35 820	37 575
-	-	(572)	(572)	17 196	18 773	19 808
-	-	715	715	16 751	17 046	17 767
-	-	6 372	6 372	143 028	82 885	87 482
-	-	(951)	(951)	39 286	41 219	43 351
-	-	(14)	(14)	1 669	1 618	1 886
-	-	7 768	7 768	80 510	17 534	18 494
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-	-	(14)	(14)	7 071	6 557	6 908
-	-	(25)	(25)	8 092	8 770	9 238
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-	-	(25)	(25)	2 053	2 201	2 328
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-	-	(402)	(402)	211	530	560
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-	-	35	35	4 135	4 458	4 716
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-	-	146	146	3 063	3 524	886
-	-	146	146	3 063	3 524	886
-	-	(461)	(461)	38 898	38 198	39 987
-	-	(301)	(301)	22 082	20 234	20 989
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-	-	-	-	3 602	3 811	4 032
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-	-	(200)	(200)	11 792	10 784	11 197
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-	-	(101)	(101)	6 688	5 639	5 760
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-	-	(159)	(159)	16 816	17 964	18 998
-	-	(378)	(378)	8 119	9 022	9 541
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-	-	219	219	8 697	8 942	9 458
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-	-	452	452	35 196	34 818	36 557
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-	-	865	865	69 622	62 902	64 165
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-	-	7 517	7 517	340 585	275 159	284 607
-	-	2 833	2 833	66 352	92 804	99 963

*kets and Tourism - and if used must be supported by footnotes. Nothing else may be*



**KZN242 Nquthu - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - I**

Vote Description  <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2025/2				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
<b>Revenue by Vote</b>	1					
<b>Vote 1 - Office Of The Municipal Manager</b>		37 961	37 961	-	-	-
1.1 - Office Of The Municipal Manager		37 961	37 961	-	-	-
<b>Vote 2 - Planning and Economic Development</b>		25 274	25 274	-	-	-
2.1 - Planning and Economic Development		25 274	25 274	-	-	-
<b>Vote 3 - Budget and Treasury</b>		262 824	262 824	-	-	-
3.1 - Budget and Treasury		262 824	262 824	-	-	-
<b>Vote 4 - Corporate and Community Service</b>		7 037	6 924	-	-	-
4.1 - Corporate and Community Service		7 037	6 924	-	-	-
<b>Vote 5 - Technical Services</b>		63 604	63 604	-	-	-

5.1 - Waste removals	-	-	-	-	-
5.2 - street cleaning	-	-	-	-	-
5.3 - Parks, stadium, cemetery	25	25	-	-	-
5.4 - Building Maintenance Unit	-	-	-	-	-
5.5 - Office of the HOD Technica	0	0	-	-	-
5.6 - 5002 / Electricity (Distribution/streetlight/traffic control	60 843	60 843	-	-	-
5.7 - Waste management Unit	2 735	2 735	-	-	-
5.8 - Technical Infrastructure development()	-	-	-	-	-
5.9 - Public Convenience	-	-	-	-	-
5.10 - PMU	-	-	-	-	-
<b>Vote 6 - Council And General</b>	-	-	-	-	-
6.1 - Council And Genera	-	-	-	-	-
<b>Vote 7 - Community &amp; Social Services</b>	-	-	-	-	-
7.1 - Community & Social Services	-	-	-	-	-
<b>Vote 8 - Corporate Services</b>	-	-	-	-	-
8.1 - Corporate Services	-	-	-	-	-
8.2 - Record Unit	-	-	-	-	-
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-
9.1 - [Name of sub-vote]	-	-	-	-	-



Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]						
		-	-	-	-	-
<b>Total Revenue by Vote</b>	2	396 700	396 587	-	-	-
<b>Expenditure by Vote</b>	1					
<b>Vote 1 - Office Of The Municipal Manager</b>		19 356	19 356	-	-	-
1.1 - Office Of The Municipal Manager		19 356	19 356	-	-	-
<b>Vote 2 - Planning and Economic Development</b>		20 413	20 413	-	-	-
2.1 - Planning and Economic Development		20 413	20 413	-	-	-
<b>Vote 3 - Budget and Treasury</b>		91 518	91 518	-	-	-
3.1 - Budget and Treasury		91 518	91 518	-	-	-

<b>Vote 4 - Corporate and Community Service</b>	<b>71 130</b>	<b>71 130</b>	-	-	-
4.1 - Corporate and Community Service	71 130	71 130	-	-	-
<b>Vote 5 - Technical Services</b>	<b>94 591</b>	<b>94 591</b>	-	-	-
5.1 - Waste removals	1 870	1 870	-	-	-
5.2 - street cleaning	-	-	-	-	-
5.3 - Parks, stadium, cemetery	3 610	3 610	-	-	-
5.4 - Building Maintenance Unit	4 015	4 015	-	-	-
5.5 - Office of the HOD Technica	11 905	11 905	-	-	-
5.6 - 5002 / Electricity (Distribution/streetlight/traffic control	63 689	63 689	-	-	-
5.7 - Waste management Unit	6	6	-	-	-
5.8 - Technical Infrastructure development()	-	-	-	-	-
5.9 - Public Convenience	1 963	1 963	-	-	-
5.10 - PMU	7 534	7 534	-	-	-
<b>Vote 6 - Council And General</b>	<b>17 739</b>	<b>17 739</b>	-	-	-
6.1 - Council And Genera	17 739	17 739	-	-	-
<b>Vote 7 - Community &amp; Social Services</b>	<b>16 302</b>	<b>16 302</b>	-	-	-
7.1 - Community & Social Services	16 302	16 302	-	-	-
<b>Vote 8 - Corporate Services</b>	<b>2 019</b>	<b>2 019</b>	-	-	-
8.1 - Corporate Services	16	16	-	-	-
8.2 - Record Unit	2 002	2 002	-	-	-



<b>Vote 14 - [NAME OF VOTE 14]</b> 14.1 - [Name of sub-vote]						
		-	-	-	-	-
<b>Vote 15 - [NAME OF VOTE 15]</b> 15.1 - [Name of sub-vote]						
		-	-	-	-	-
<b>Total Expenditure by Vote</b>	2	333 068	333 068	-	-	-
<b>Surplus/ (Deficit) for the year</b>	2	63 632	63 519	-	-	-

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

B -

6				Budget Year +1 2026/27	Budget Year +2 2027/28
Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
-	-	-	37 961	41 010	42 778
-	-	-	37 961	41 010	42 778
-	-	-	-	-	-
-	-	-	-	-	-
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-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(9 392)	(9 392)	15 883	482	506
-	(9 392)	(9 392)	15 883	482	506
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-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(4 024)	(4 024)	258 800	264 269	275 515
-	(4 024)	(4 024)	258 800	264 269	275 515
-	-	-	-	-	-
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-	-	-	-	-	-
-	-	-	-	-	-
-	(366)	(366)	6 559	2 878	3 071
-	(366)	(366)	6 559	2 878	3 071
-	-	-	-	-	-
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-	-	-	-	-	-
-	24 130	24 130	87 734	59 324	62 700











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		-	-		
-	7 517	7 517	340 585	275 159	284 607
-	2 833	2 833	66 352	92 804	99 963

KZN242 Nquthu - 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 Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Revenue By Source</b>												
<b>Exchange Revenue</b>												
Service charges - Electricity	2	37 183	37 183	-	-	-	-	1 654	1 654	38 837	39 277	41 708
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	2 377	2 377	-	-	-	-	93	93	2 470	2 503	2 631
Sale of Goods and Rendering of Services		236	236	-	-	-	-	6	6	241	224	229
Agency services		-	-	-	-	-	-	-	-	-	-	-
Interest		0	0	-	-	-	-	-	-	0	0	0
Interest earned from Receivables		1 171	1 171	-	-	-	-	(703)	(703)	469	1 234	1 296
Interest earned from Current and Non Current Assets		8 150	8 150	-	-	-	-	(1 430)	(1 430)	6 720	8 210	7 501
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		1 043	1 043	-	-	-	-	(49)	(49)	995	1 099	1 155
Special rating levies		-	-	-	-	-	-	-	-	-	-	-
Licence and permits		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		25 331	25 331	-	-	-	-	(8 774)	(8 774)	16 557	455	460
<b>Non-Exchange Revenue</b>												
Property rates	2	62 160	62 160	-	-	-	-	(4 515)	(4 515)	57 645	64 954	68 286
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		4 463	4 463	-	-	-	-	(2 729)	(2 729)	1 734	4 699	4 931
Licences or permits		1 088	1 088	-	-	-	-	(314)	(314)	775	1 195	1 313
Transfer and subsidies - Operational		215 536	215 423	-	-	-	-	-	-	215 423	203 105	212 282
Interest		0	0	-	-	-	-	4 110	4 110	4 110	0	0
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	0	-	-	-	-	-	-	0	0	0
Other Gains		0	0	-	-	-	-	-	-	0	0	0
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue (excluding capital transfers and contributions)</b>		<b>358 739</b>	<b>358 626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(12 651)</b>	<b>(12 651)</b>	<b>345 976</b>	<b>326 953</b>	<b>341 792</b>
<b>Expenditure By Type</b>												
Employee related costs		124 644	124 644	-	-	-	-	427	427	125 071	125 639	132 836
Remuneration of councillors		15 974	15 974	-	-	-	-	(572)	(572)	15 402	16 915	17 896
Bulk purchases - electricity		40 870	40 870	-	-	-	-	-	-	40 870	41 583	41 785
Inventory consumed		2 046	2 046	-	-	-	-	-	-	2 046	55	57
Debt impairment		-	-	-	-	-	-	17 415	17 415	17 415	0	0
Depreciation and amortisation		37 000	37 000	-	-	-	-	-	-	37 000	0	0
Interest		0	0	-	-	-	-	300	300	300	0	0
Contracted services		51 147	51 219	-	-	-	-	-	-	51 219	46 531	45 746
Transfers and subsidies		5 454	5 454	-	-	-	-	-	-	5 454	5 710	5 870
Irrecoverable debts written off		15 000	15 000	-	-	-	-	(10 100)	(10 100)	4 900	0	0
Operational costs		40 933	40 861	-	-	-	-	46	46	40 907	38 726	40 416
Losses on disposal of Assets		0	0	-	-	-	-	-	-	0	0	0
Other Losses		0	0	-	-	-	-	-	-	0	0	0
<b>Total Expenditure</b>		<b>333 068</b>	<b>333 068</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7 517</b>	<b>7 517</b>	<b>340 585</b>	<b>275 159</b>	<b>284 607</b>
<b>Surplus/(Deficit)</b>		<b>25 671</b>	<b>25 558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(20 167)</b>	<b>(20 167)</b>	<b>5 391</b>	<b>51 794</b>	<b>57 185</b>
Transfers and subsidies - capital (monetary allocations)		37 961	37 961	-	-	-	-	23 000	23 000	60 961	41 010	42 778
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) before taxation</b>		<b>63 632</b>	<b>63 519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 833</b>	<b>2 833</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>
Income Tax		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) after taxation</b>		<b>63 632</b>	<b>63 519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 833</b>	<b>2 833</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/(Deficit) attributable to municipality</b>		<b>63 632</b>	<b>63 519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 833</b>	<b>2 833</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
<b>Surplus/ (Deficit) for the year</b>	1	<b>63 632</b>	<b>63 519</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 833</b>	<b>2 833</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>

**References**

- Classifications are revenue sources and expenditure type
- Detail to be provided in Table SB1
- Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
- Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have been foreseen)
- Increases of funds approved under MFMA section 31
- Adjustments approved in accordance with MFMA section 29
- Adjustments to transfers from National or Provincial Government
- Adjusts. = 'Other' Adjustments proposed to be approved; including revenue under-collection (MFMA section 28(2)(a)); additional revenue appropriation on existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (section 28(2)(f))
- $G = B + C + D + E + F$
- Adjusted Budget  $H = (A \text{ or } A1/2 \text{ etc}) + G$
- Operational revenue is a summary of imaterial item that are on the chart not on the face of the A4 due to imateriality.

KZN242 Nquthu - 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 A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>Capital expenditure - Vote</b>												
<b>Multi-year expenditure to be adjusted</b>												
Vote 1 - Office Of The Municipal Manager	2	0	0	-	-	-	-	-	0	0	0	0
Vote 2 - Planning and Economic Development		0	0	-	-	-	-	-	0	0	0	0
Vote 3 - Budget and Treasury		348	348	-	-	-	-	-	348	3 242	3 382	0
Vote 4 - Corporate and Community Service		0	0	-	-	-	-	0	0	0	0	0
Vote 5 - Technical Services		50 191	51 930	-	-	-	-	759	759	52 690	25 936	27 055
Vote 6 - Council And General		0	0	-	-	-	-	-	0	0	0	0
Vote 7 - Community & Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital multi-year expenditure sub-total</b>	3	<b>50 539</b>	<b>52 278</b>	-	-	-	-	<b>759</b>	<b>759</b>	<b>53 038</b>	<b>29 178</b>	<b>30 437</b>
<b>Single-year expenditure to be adjusted</b>												
Vote 1 - Office Of The Municipal Manager	2	0	0	-	-	-	-	-	0	0	0	0
Vote 2 - Planning and Economic Development		348	348	-	-	-	-	-	348	-	0	0
Vote 3 - Budget and Treasury		0	0	-	-	-	-	-	0	0	0	0
Vote 4 - Corporate and Community Service		0	0	-	-	-	-	-	0	0	0	0
Vote 5 - Technical Services		4 705	3 465	-	-	-	-	20 000	20 000	23 465	1	1
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community & Social Services		0	0	-	-	-	-	-	0	0	0	0
Vote 8 - Corporate Services		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>		<b>5 053</b>	<b>3 814</b>	-	-	-	-	<b>20 000</b>	<b>20 000</b>	<b>23 814</b>	<b>1</b>	<b>2</b>
<b>Total Capital Expenditure - Vote</b>		<b>55 592</b>	<b>56 092</b>	-	-	-	-	<b>20 759</b>	<b>20 759</b>	<b>76 851</b>	<b>29 179</b>	<b>30 438</b>
<b>Capital Expenditure - Functional</b>												
<b>Governance and administration</b>		0	0	-	-	-	-	-	0	0	0	0
Executive and council		0	0	-	-	-	-	-	0	0	0	0
Finance and administration		0	0	-	-	-	-	-	0	0	0	0
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<b>Community and public safety</b>		<b>26 372</b>	<b>25 133</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>25 133</b>	<b>19 452</b>	<b>20 292</b>
Community and social services		23 407	22 168	-	-	-	-	-	22 168	19 452	20 291	0
Sport and recreation		2 965	2 965	-	-	-	-	-	2 965	0	0	0
Public safety		0	0	-	-	-	-	0	0	0	0	0
Housing		-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-
<b>Economic and environmental services</b>		<b>28 805</b>	<b>30 544</b>	-	-	-	-	<b>20 759</b>	<b>20 759</b>	<b>51 304</b>	<b>6 485</b>	<b>6 765</b>
Planning and development		348	348	-	-	-	-	-	348	0	0	0
Road transport		28 457	30 197	-	-	-	-	20 759	20 759	50 956	6 485	6 765
Environmental protection		-	-	-	-	-	-	-	-	-	-	-
<b>Trading services</b>		<b>414</b>	<b>414</b>	-	-	-	-	-	<b>414</b>	<b>3 242</b>	<b>3 382</b>	<b>0</b>
Energy sources		0	0	-	-	-	-	-	0	0	0	0
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		414	414	-	-	-	-	-	414	3 242	3 382	0
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>	3	<b>55 592</b>	<b>56 092</b>	-	-	-	-	<b>20 759</b>	<b>20 759</b>	<b>76 851</b>	<b>29 179</b>	<b>30 439</b>
<b>Funded by:</b>												
National Government		32 250	32 250	-	-	-	-	20 759	20 759	53 010	29 178	30 436
Provincial Government		0	0	-	-	-	-	-	0	0	0	0
District Municipality transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-
<b>Transfers recognised - capital</b>	4	<b>32 250</b>	<b>32 250</b>	-	-	-	-	<b>20 759</b>	<b>20 759</b>	<b>53 010</b>	<b>29 178</b>	<b>30 436</b>
Borrowing		-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		23 342	23 842	-	-	-	-	0	0	23 842	1	2
<b>Total Capital Funding</b>		<b>55 592</b>	<b>56 092</b>	-	-	-	-	<b>20 759</b>	<b>20 759</b>	<b>76 851</b>	<b>29 179</b>	<b>30 439</b>

**References**

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

**KZN242 Nquthu - Table B5 Adjustments Capital Expenditure Budget by vote and funding - B -**

Vote Description  <i>[Insert departmental structure etc]</i> R thousands	Ref	Budget Year 2025/2				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	3 A1	4 B	5 C	6 D
<b>Capital expenditure - Municipal Vote</b>						
<b>Multi-year expenditure appropriation</b>	2					
<b>Vote 1 - Office Of The Municipal Manager</b>		0	0	-	-	-
1.1 - Office Of The Municipal Manager		0	0	-	-	-
<b>Vote 2 - Planning and Economic Development</b>		0	0	-	-	-
2.1 - Planning and Economic Development		0	0	-	-	-
<b>Vote 3 - Budget and Treasury</b>		348	348	-	-	-
3.1 - Budget and Treasury		348	348	-	-	-
<b>Vote 4 - Corporate and Community Service</b>		0	0	-	-	-
4.1 - Corporate and Community Service		0	0	-	-	-

<b>Vote 5 - Technical Services</b>	<b>50 191</b>	<b>51 930</b>	-	-	-
5.1 - Waste removals	-	-	-	-	-
5.2 - street cleaning	-	-	-	-	-
5.3 - Parks, stadium, cemetery	404	404	-	-	-
5.4 - Building Maintenance Unit	-	-	-	-	-
5.5 - Office of the HOD Technica	44 569	46 308	-	-	-
5.6 - 5002 / Electricity (Distribution/streetlight/traffic control	0	0	-	-	-
5.7 - Waste management Unit	-	-	-	-	-
5.8 - Technical Infrastructure development()	-	-	-	-	-
5.9 - Public Convenience	-	-	-	-	-
5.10 - PMU	5 218	5 218	-	-	-
<b>Vote 6 - Council And General</b>	<b>0</b>	<b>0</b>	-	-	-
6.1 - Council And Genera	0	0	-	-	-
<b>Vote 7 - Community &amp; Social Services</b>	-	-	-	-	-
7.1 - Community & Social Services	-	-	-	-	-
<b>Vote 8 - Corporate Services</b>	-	-	-	-	-
8.1 - Corporate Services	-	-	-	-	-
8.2 - Record Unit	-	-	-	-	-
<b>Vote 9 - [NAME OF VOTE 9]</b>	-	-	-	-	-
9.1 - [Name of sub-vote]					



Vote 15 - [NAME OF VOTE 15] 15.1 - [Name of sub-vote]						
		-	-	-	-	-
Capital multi-year expenditure sub-total		50 539	52 278	-	-	-
<b>Capital expenditure - Municipal Vote</b>	2					
<b>Single-year expenditure appropriation</b>						
Vote 1 - Office Of The Municipal Manager		0	0	-	-	-
1.1 - Office Of The Municipal Manager		0	0	-	-	-
Vote 2 - Planning and Economic Development		348	348	-	-	-
2.1 - Planning and Economic Development		348	348	-	-	-
Vote 3 - Budget and Treasury		0	0	-	-	-
3.1 - Budget and Treasury		0	0	-	-	-

<b>Vote 4 - Corporate and Community Service</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
4.1 - Corporate and Community Service	0	0	-	-	-
<b>Vote 5 - Technical Services</b>	<b>4 705</b>	<b>3 465</b>	<b>-</b>	<b>-</b>	<b>-</b>
5.1 - Waste removals	-	-	-	-	-
5.2 - street cleaning	-	-	-	-	-
5.3 - Parks, stadium, cemetery	0	0	-	-	-
5.4 - Building Maintenance Unit	-	-	-	-	-
5.5 - Office of the HOD Technica	2 965	2 965	-	-	-
5.6 - 5002 / Electricity (Distribution/streetlight/traffic control	-	-	-	-	-
5.7 - Waste management Unit	0	0	-	-	-
5.8 - Technical Infrastructure development()	-	-	-	-	-
5.9 - Public Convenience	-	-	-	-	-
5.10 - PMU	1 739	500	-	-	-
<b>Vote 6 - Council And General</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
6.1 - Council And Genera	-	-	-	-	-
<b>Vote 7 - Community &amp; Social Services</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>
7.1 - Community & Social Services	0	0	-	-	-
<b>Vote 8 - Corporate Services</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
8.1 - Corporate Services	-	-	-	-	-
8.2 - Record Unit	-	-	-	-	-

**Vote 9 - [NAME OF VOTE 9]**

9.1 - [Name of sub-vote]

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**Vote 10 - [NAME OF VOTE 10]**

10.1 - [Name of sub-vote]

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**Vote 11 - [NAME OF VOTE 11]**

11.1 - [Name of sub-vote]

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**Vote 12 - [NAME OF VOTE 12]**

12.1 - [Name of sub-vote]

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**Vote 13 - [NAME OF VOTE 13]**

13.1 - [Name of sub-vote]

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<b>Vote 14 - [NAME OF VOTE 14]</b>						
14.1 - [Name of sub-vote]						
<b>Vote 15 - [NAME OF VOTE 15]</b>						
15.1 - [Name of sub-vote]						
<b>Capital single-year expenditure sub-total</b>		<b>5 053</b>	<b>3 814</b>	-	-	-
<b>Total Capital Expenditure</b>		<b>55 592</b>	<b>56 092</b>	-	-	-

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















KZN242 Nquthu - Table B6 Adjustments Budget Financial Position -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	+1 2026/27	+2 2027/28
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H	Adjusted Budget	Adjusted Budget
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Current assets</b>												
Cash and cash equivalents		51 849	51 849	-	-	-	-	22 208	22 208	74 057	4 175	4 720
Trade and other receivables from exchange transactions	1	10 218	10 218	-	-	-	-	3 866	3 866	14 084	(18 641)	(19 823)
Receivables from non-exchange transactions	1	84 007	84 007	-	-	-	-	(54 223)	(54 223)	29 784	73 345	77 080
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		1 369	1 369	-	-	-	-	21 993	21 993	23 362	0	0
VAT		55 029	55 029	-	-	-	-	(44 909)	(44 909)	10 119	0	0
Other current assets		66	66	-	-	-	-	(11)	(11)	54	0	0
<b>Total current assets</b>		<b>202 537</b>	<b>202 537</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(51 077)</b>	<b>(51 077)</b>	<b>151 460</b>	<b>58 879</b>	<b>61 978</b>
<b>Non current assets</b>												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		39 384	39 384	-	-	-	-	13 541	13 541	52 925	(0)	(0)
Property, plant and equipment	3	760 348	760 848	-	-	-	-	8 019	8 019	768 867	29 179	30 439
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		79	79	-	-	-	-	-	-	79	0	0
Intangible assets		3	3	-	-	-	-	(8)	(8)	(5)	(0)	(0)
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		0	0	-	-	-	-	-	-	0	0	0
<b>Total non current assets</b>		<b>799 814</b>	<b>800 314</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21 552</b>	<b>21 552</b>	<b>821 866</b>	<b>29 179</b>	<b>30 439</b>
<b>TOTAL ASSETS</b>		<b>1 002 350</b>	<b>1 002 850</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(29 525)</b>	<b>(29 525)</b>	<b>973 326</b>	<b>88 059</b>	<b>92 417</b>
<b>LIABILITIES</b>												
<b>Current liabilities</b>												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		20	20	-	-	-	-	-	-	20	-	-
Consumer deposits		1 803	1 803	-	-	-	-	91	91	1 894	0	0
Trade and other payables from exchange transactions		49 725	49 725	-	-	-	-	11 477	11 477	61 201	(2 208)	(1 411)
Trade and other payables from non-exchange transactions		0	0	-	-	-	-	49	49	49	0	0
Provisions		13 054	13 054	-	-	-	-	321	321	13 375	(0)	(0)
VAT		47 149	47 149	-	-	-	-	(60 729)	(60 729)	(13 580)	(0)	(0)
Other current liabilities		-	-	-	-	-	-	-	-	-	-	-
<b>Total current liabilities</b>		<b>111 751</b>	<b>111 751</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(48 792)</b>	<b>(48 792)</b>	<b>62 959</b>	<b>(2 208)</b>	<b>(1 411)</b>
<b>Non current liabilities</b>												
Borrowing	1	(20)	(20)	-	-	-	-	-	-	(20)	-	-
Provisions	1	896	896	-	-	-	-	913	913	1 808	(0)	(0)
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		0	0	-	-	-	-	-	-	0	0	0
<b>Total non current liabilities</b>		<b>875</b>	<b>875</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>913</b>	<b>913</b>	<b>1 788</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>		<b>112 626</b>	<b>112 626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(47 880)</b>	<b>(47 880)</b>	<b>64 747</b>	<b>(2 208)</b>	<b>(1 411)</b>
<b>NET ASSETS</b>	2	<b>889 724</b>	<b>890 224</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18 355</b>	<b>18 355</b>	<b>908 579</b>	<b>90 266</b>	<b>93 827</b>
<b>COMMUNITY WEALTH/EQUITY</b>												
Accumulated Surplus/(Deficit)		889 773	889 660	-	-	-	-	36 766	36 766	926 426	90 266	85 041
Funds and Reserves		152	152	-	-	-	-	10	10	162	-	8 786
Other		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL COMMUNITY WEALTH/EQUITY</b>		<b>889 925</b>	<b>889 812</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>36 776</b>	<b>36 776</b>	<b>926 588</b>	<b>90 266</b>	<b>93 827</b>

References

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

KZN242 Nquthu - Table B7 Adjustments Budget Cash Flows -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>R thousands</b>												
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>												
<b>Receipts</b>												
Property rates		35 404	35 404	-	-	-	-	14 584	14 584	49 987	0	0
Service charges		33 949	33 949	-	-	-	-	8 343	8 343	42 292	0	0
Other revenue		31 683	31 683	-	-	-	-	29 659	29 659	61 343	0	0
Transfers and Subsidies - Operational	1	221 926	221 926	-	-	-	-	(6 503)	(6 503)	215 423	196 545	202 200
Transfers and Subsidies - Capital	1	75 066	75 066	-	-	-	-	(14 105)	(14 105)	60 961	80 620	82 388
Interest		6 862	6 863	-	-	-	-	(3 720)	(3 720)	3 142	(510)	(301)
Dividends		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Suppliers and employees		(297 701)	(297 701)	-	-	-	-	(42 206)	(42 206)	(339 907)	(189 672)	(197 172)
Finance charges		-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies	1	-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) OPERATING ACTIVITIES</b>		<b>107 190</b>	<b>107 190</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(13 949)</b>	<b>(13 949)</b>	<b>93 241</b>	<b>86 983</b>	<b>87 116</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>												
<b>Receipts</b>												
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Capital assets		(101 890)	(101 890)	-	-	-	-	14 087	14 087	(87 803)	(117 420)	(82 388)
<b>NET CASH FROM/(USED) INVESTING ACTIVITIES</b>		<b>(101 890)</b>	<b>(101 890)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14 087</b>	<b>14 087</b>	<b>(87 803)</b>	<b>(117 420)</b>	<b>(82 388)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>												
<b>Receipts</b>												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
<b>Payments</b>												
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-
<b>NET CASH FROM/(USED) FINANCING ACTIVITIES</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE/ (DECREASE) IN CASH HELD</b>		<b>5 300</b>	<b>5 300</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138</b>	<b>138</b>	<b>5 438</b>	<b>(30 437)</b>	<b>4 728</b>
Cash/cash equivalents at the year begin:	2	71 395	71 395	-	-	-	-	2 835	2 835	74 230	79 668	49 231
Cash/cash equivalents at the year end:	2	76 695	76 695	-	-	-	-	2 973	2 973	79 668	49 231	53 959

References

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

KZN242 Nquthu - Table B8 Cash backed reserves/accumulated surplus reconciliation -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
<b>Cash and investments available</b>												
Cash/cash equivalents at the year end	1	76 695	76 695	-	-	-	-	2 973	2 973	79 668	49 231	53 959
Other current investments > 90 days		59 160	59 160	-	-	-	-	(34 988)	(34 988)	24 173	28 288	27 842
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
<b>Cash and investments available:</b>		<b>135 856</b>	<b>135 856</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(32 015)</b>	<b>(32 015)</b>	<b>103 841</b>	<b>77 520</b>	<b>81 801</b>
<b>Applications of cash and investments</b>												
Unspent conditional transfers		0	0	-	-	-	-	49	49	49	0	0
Unspent borrowing												
Statutory requirements		(7 959)	(7 959)	-	-	-	-	(15 801)	(15 801)	(23 760)	(84)	(89)
Other working capital requirements	2	23 106	23 098	-	-	-	-	18 346	18 346	41 444	(2 208)	(1 411)
Other provisions		13 054	13 054	-	-	-	-	321	321	13 375	(0)	(0)
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		152	152	-	-	-	-	10	10	162	-	8 786
<b>Total Application of cash and investments:</b>		<b>28 353</b>	<b>28 344</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2 925</b>	<b>2 925</b>	<b>31 269</b>	<b>(2 292)</b>	<b>7 286</b>
<b>Surplus(shortfall)</b>		<b>107 503</b>	<b>107 512</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(34 939)</b>	<b>(34 939)</b>	<b>72 572</b>	<b>79 812</b>	<b>74 515</b>

References

1. Must reconcile with the Adjustments Budget Cash Flow and Adjustments Budget Financial Position
2. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
3. Only complete if a previous adjusted budget has been approved in the same financial year. Reflect most recent adjusted budget.
4. Additional cash-backed accumulated funds/unspent funds (MFMA section 18(1)(b) and section 28(2)(e)) identified after the Original Budget approved and after annual financial statements audited (note: only where underspending could not reasonably have
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)(e))
9.  $G = B + C + D + E + F$
10. Adjusted Budget  $H = (A \text{ or } A1) + G$

KZN242 Nquthu - Table B9 Asset Management -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
<b>R thousands</b>												
<b>CAPITAL EXPENDITURE</b>												
<b>Total New Assets to be adjusted</b>	1	52 279	52 779	-	-	-	-	759	759	53 539	29 179	30 438
Roads Infrastructure		25 277	27 016	-	-	-	-	759	759	27 776	9 726	10 146
Storm water Infrastructure		0	0	-	-	-	-	-	-	0	0	0
Electrical Infrastructure		0	0	-	-	-	-	-	-	0	0	0
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	0
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	0
Solid Waste Infrastructure		348	348	-	-	-	-	-	-	348	3 242	3 382
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		25 625	27 364	-	-	-	-	759	759	28 124	12 968	13 528
Community Facilities		26 587	25 348	-	-	-	-	-	-	25 348	16 210	16 909
Sport and Recreation Facilities		0	0	-	-	-	-	-	-	0	0	0
Community Assets		26 587	25 348	-	-	-	-	-	-	25 348	16 210	16 909
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		66	66	-	-	-	-	-	-	66	-	0
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	66	66	-	-	-	-	-	-	66	-	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		0	0	-	-	-	-	-	-	0	0	0
Furniture and Office Equipment		0	0	-	-	-	-	-	-	0	0	0
Machinery and Equipment		0	0	-	-	-	-	-	-	0	1	1
Transport Assets		0	0	-	-	-	-	0	0	0	0	0
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Renewal of Existing Assets to be adjusted</b>	2	0	0	-	-	-	-	20 000	20 000	20 000	0	0
Roads Infrastructure		0	0	-	-	-	-	20 000	20 000	20 000	0	0
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		0	0	-	-	-	-	20 000	20 000	20 000	0	0
Community Facilities		-	-	-	-	-	-	-	-	-	-	0
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		-	-	-	-	-	-	-	-	-	-	0
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	0
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	0
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>Total Upgrading of Existing Assets to be adjusted</b>	2a	3 313	3 313	-	-	-	-	-	-	3 313	0	0



Infrastructure		294 930	294 930	-	-	-	-	33 230	33 230	328 160	-	0
Community Assets		250 846	250 846	-	-	-	-	26 523	26 523	277 368	-	-
Heritage Assets		79	79	-	-	-	-	-	-	79	0	0
Investment properties		39 384	39 384	-	-	-	-	13 541	13 541	52 925	(0)	(0)
Other Assets		(7 777)	(7 777)	-	-	-	-	3 311	3 311	(4 467)	0	0
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		3	3	-	-	-	-	(8)	(8)	(5)	(0)	(0)
Computer Equipment		1 210	1 210	-	-	-	-	699	699	1 909	0	0
Furniture and Office Equipment		1 663	1 663	-	-	-	-	1 196	1 196	2 859	0	0
Machinery and Equipment		7 820	7 820	-	-	-	-	(113)	(113)	7 706	0	0
Transport Assets		15 546	15 546	-	-	-	-	(634)	(634)	14 912	0	0
Land		5 892	5 892	-	-	-	-	7 722	7 722	13 613	(0)	(0)
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL ASSET REGISTER SUMMARY - PPE (WDV)</b>	<b>5</b>	<b>609 594</b>	<b>609 594</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>85 466</b>	<b>85 466</b>	<b>695 060</b>	<b>1</b>	<b>1</b>
<b>EXPENDITURE OTHER ITEMS</b>												
<b>Depreciation &amp; asset impairment</b>		37 000	37 000	-	-	-	-	-	-	37 000	0	0
<b>Repairs and Maintenance by asset class</b>	<b>3</b>	<b>8 006</b>	<b>8 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8 006</b>	<b>6 828</b>	<b>7 183</b>
Roads Infrastructure		3 000	3 000	-	-	-	-	-	-	3 000	3 142	3 306
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 305	1 305	-	-	-	-	-	-	1 305	0	0
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1 299	1 299	-	-	-	-	-	-	1 299	1 366	1 437
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
<b>Infrastructure</b>		<b>5 603</b>	<b>5 603</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5 603</b>	<b>4 509</b>	<b>4 744</b>
Community Facilities		435	435	-	-	-	-	-	-	435	455	479
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
<b>Community Assets</b>		<b>435</b>	<b>435</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>435</b>	<b>455</b>	<b>479</b>
<b>Heritage Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
<b>Investment properties</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
<b>Other Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Biological or Cultivated Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
<b>Intangible Assets</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Computer Equipment		0	0	-	-	-	-	-	-	0	0	0
Furniture and Office Equipment		38	38	-	-	-	-	-	-	38	39	41
Machinery and Equipment		624	624	-	-	-	-	-	-	624	455	479
Transport Assets		1 306	1 306	-	-	-	-	-	-	1 306	1 368	1 439
Land		-	-	-	-	-	-	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE OTHER ITEMS to be adjusted</b>		<b>45 006</b>	<b>45 006</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>45 006</b>	<b>6 828</b>	<b>7 183</b>
<b>Renewal and upgrading of Existing Assets as % of total capex</b>		<b>6.0%</b>	<b>5.9%</b>							<b>30.3%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>Renewal and upgrading of Existing Assets as % of deprecn"</b>		<b>9.0%</b>	<b>9.0%</b>							<b>63.0%</b>	<b>66.7%</b>	<b>167.3%</b>
<b>R&amp;M as a % of PPE</b>		<b>1.3%</b>	<b>1.3%</b>							<b>1.2%</b>	<b>604755.2%</b>	<b>598548.6%</b>
<b>Renewal and upgrading and R&amp;M as a % of PPE</b>		<b>1.9%</b>	<b>1.9%</b>							<b>4.5%</b>	<b>604765.1%</b>	<b>598572.0%</b>

References

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

KZN242 Nquthu - 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	
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H			
<b>Household service targets</b>	1												
<b>Water:</b>													
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)													
<i>Minimum Service Level and Above sub-total</i>													
Using public tap (< min.service level)	3												
Other water supply (< min.service level)	3,4												
No water supply													
<i>Below Minimum Service Level sub-total</i>													
<b>Total number of households</b>	5												
<b>Sanitation/sewerage:</b>													
Flush toilet (connected to sewerage)													
Flush toilet (with septic tank)													
Chemical toilet													
Pit toilet (ventilated)													
Other toilet provisions (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>													
Bucket toilet													
Other toilet provisions (< min.service level)													
No toilet provisions													
<i>Below Minimum Service Level sub-total</i>													
<b>Total number of households</b>	5												
<b>Energy:</b>													
Electricity (at least min. service level)													
Electricity - prepaid (> min.service level)													
<i>Minimum Service Level and Above sub-total</i>													
Electricity (< min.service level)													
Electricity - prepaid (< min. service level)													
Other energy sources													
<i>Below Minimum Service Level sub-total</i>													
<b>Total number of households</b>	5												
<b>Refuse:</b>													
Removed at least once a week (min.service)													
<i>Minimum Service Level and Above sub-total</i>													
Removed less frequently than once a week													
Using communal refuse dump													
Using own refuse dump													
Other rubbish disposal													
No rubbish disposal													
<i>Below Minimum Service Level sub-total</i>													
<b>Total number of households</b>	5												
<b>Households receiving Free Basic Service</b>	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)													
<i>Informal Settlements</i>													
<b>Cost of Free Basic Services provided (R'000)</b>	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)		880	880							880	930	988	
Refuse (removed once a week for indigent households)		260	260					56	56	316	274	288	
<b>Cost of Free Basic Services provided - Informal Formal Settlements (R'000)</b>													
<b>Total cost of FBS provided</b>		1 140	1 140					56	56	1 197	1 204	1 275	
<b>Highest level of free service provided</b>													
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)													
<b>Revenue cost of free services provided (R'000)</b>	17												
Property rates (tariff adjustment) ( impermissible values per section 17 of MPRA)													
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		3 469	3 469					494	494	3 963	4 154	4 346	
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 kw per indigent household per month)													
Refuse (in excess of one removal a week for indigent households)													
Municipal Housing - rental rebates													
Housing - top structure subsidies													
Other													
<b>Total revenue cost of subsidised services provided</b>	6	3 469	3 469					494	494	3 963	4 154	4 346	

**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

KZN242 Nquthu - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	11	12
<b>R thousands</b>												
<b>REVENUE ITEMS</b>												
<i>Non-exchange revenue by source</i>												
<b>Property rates</b>												
Total Property Rates		65 629	65 629	--	--	--	--	(4 021)	(4 021)	61 609	69 108	72 632
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRCA)		3 469	3 469	--	--	--	--	494	494	3 963	4 154	4 346
Net Property Rates		62 160	62 160	--	--	--	--	(4 515)	(4 515)	57 645	64 954	68 286
<b>Exchange revenue service charges</b>												
<b>Service charges - Electricity</b>												
Total Service charges - Electricity		38 064	38 064	--	--	--	--	1 654	1 654	39 718	40 207	42 695
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)		880	880	--	--	--	--	--	--	880	930	988
Net Service charges - Electricity		37 183	37 183	--	--	--	--	1 654	1 654	38 837	39 277	41 708
<b>Service charges - Water</b>												
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		--	--	--	--	--	--	--	--	--	--	--
<b>Service charges - Waste Water Management</b>												
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		--	--	--	--	--	--	--	--	--	--	--
<b>Service charges - Waste Management</b>												
Total refuse removal revenue		2 637	2 637	--	--	--	--	149	149	2 786	2 777	2 919
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)		260	260	--	--	--	--	56	56	316	274	288
Service charges - Waste Management		2 377	2 377	--	--	--	--	93	93	2 470	2 503	2 631
<b>EXPENDITURE ITEMS</b>												
<b>Employee related costs</b>												
Basic Salaries and Wages		91 550	91 550	--	--	--	--	(470)	(470)	91 080	92 529	97 351
Pension and UIF Contributions		12 513	12 513	--	--	--	--	(508)	(508)	12 005	13 551	14 511
Medical Aid Contributions		2 378	2 378	--	--	--	--	1 217	1 217	3 595	2 220	2 349
Overtime		1 913	1 913	--	--	--	--	(82)	(82)	1 831	2 027	2 145
Performance Bonus		6 321	6 321	--	--	--	--	74	74	6 395	6 136	6 492
Motor Vehicle Allowance		4 210	4 210	--	--	--	--	369	369	4 579	3 847	4 070
Cellphone Allowance		0	0	--	--	--	--	491	491	491	1	262
Housing Allowances		749	749	--	--	--	--	(512)	(512)	237	727	769
Other benefits and allowances		1 836	1 836	--	--	--	--	(133)	(133)	1 703	1 942	2 054
Payments in lieu of leave		128	128	--	--	--	--	72	72	200	178	188
Long service awards		497	497	--	--	--	--	0	0	497	1	1
Post-retirement benefit obligations		2 548	2 548	--	--	--	--	(90)	(90)	2 458	2 480	2 624
Entertainment		--	--	--	--	--	--	--	--	--	--	--
Scarcity		--	--	--	--	--	--	--	--	--	--	--
Acting and post related allowance		0	0	--	--	--	--	--	--	0	0	0
In kind benefits		--	--	--	--	--	--	--	--	--	--	--
sub-total		124 644	124 644	--	--	--	--	427	427	125 071	125 639	132 836
Less: Employees costs capitalised to PPE		--	--	--	--	--	--	--	--	--	--	--
Total Employee related costs		124 644	124 644	--	--	--	--	427	427	125 071	125 639	132 836
<b>Depreciation and amortisation</b>												
Depreciation of Property, Plant & Equipment		37 000	37 000	--	--	--	--	--	--	37 000	0	0
Lease amortisation		--	--	--	--	--	--	--	--	--	--	--
Capital asset impairment		0	0	--	--	--	--	--	--	0	0	0
Total Depreciation and amortisation		37 000	37 000	--	--	--	--	--	--	37 000	0	0
<b>Bulk purchases</b>												
Electricity Bulk Purchases		40 870	40 870	--	--	--	--	--	--	40 870	41 583	41 785
Total bulk purchases		40 870	40 870	--	--	--	--	--	--	40 870	41 583	41 785
<b>Transfers and grants</b>												
Cash transfers and grants		87	87	--	--	--	--	--	--	87	87	88
Non-cash transfers and grants		5 367	5 367	--	--	--	--	--	--	5 367	5 623	5 792
Total transfers and grants		5 454	5 454	--	--	--	--	--	--	5 454	5 710	5 870
<b>Contracted services</b>												
Outsourced Services		19 777	19 777	--	--	--	--	--	--	19 777	21 150	19 319
Consultants and Professional Services		5 111	5 111	--	--	--	--	--	--	5 111	5 199	5 438
Contractors		26 260	26 332	--	--	--	--	--	--	26 332	20 181	20 989
Total contracted services		51 147	51 219	--	--	--	--	--	--	51 219	46 531	45 746
<b>Operational Costs</b>												
Collection costs		539	539	--	--	--	--	--	--	539	542	559
Contributions to other provisions		--	--	--	--	--	--	--	--	--	--	--
Audit fees		4 304	4 304	--	--	--	--	--	--	4 304	0	0
Other Operational Costs		36 089	36 017	--	--	--	--	46	46	36 064	38 184	39 857
Total Other Operational Costs		40 933	40 861	--	--	--	--	46	46	40 907	38 726	40 416
<b>Repairs and Maintenance by Expenditure Item</b>												
Employee related costs		--	--	--	--	--	--	--	--	--	--	--
Inventory Consumed (Project Maintenance)		39	39	--	--	--	--	--	--	39	41	43
Contracted Services		5 358	5 358	--	--	--	--	--	--	5 358	4 054	4 265
Other Expenditure		2 609	2 609	--	--	--	--	--	--	2 609	2 733	2 875
Total Repairs and Maintenance Expenditure		8 006	8 006	--	--	--	--	--	--	8 006	6 828	7 183
<b>Inventory Consumed</b>												
Inventory Consumed - Water		--	--	--	--	--	--	--	--	--	--	--
Inventory Consumed - Other		2 046	2 046	--	--	--	--	--	--	2 046	55	57
Total Inventory Consumed & Other Material		2 046	2 046	--	--	--	--	--	--	2 046	55	57

**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

KZN242 Nquthu - Supporting Table SB2 Supporting detail to 'Financial Position Budget' -

Description	Ref	Budget Year 2025/26									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H	+1 2026/27	+2 2027/28
<b>R thousands</b>												
<b>ASSETS</b>												
<b>Trade and other receivables from exchange transactions</b>												
Electricity		10 244	10 244	-	-	-	-	618	618	10 862	(20 139)	(21 398)
Water		-	-	-	-	-	-	-	-	-	-	-
Waste		2 973	2 973	-	-	-	-	3 537	3 537	6 510	377	397
Waste Water		0	0	-	-	-	-	-	-	0	0	0
Other trade receivables from exchange transactions		4 776	4 776	-	-	-	-	(97)	(97)	4 679	1 121	1 178
<b>Gross: Trade and other receivables from exchange transactions</b>		<b>17 994</b>	<b>17 994</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4 057</b>	<b>4 057</b>	<b>22 051</b>	<b>(18 641)</b>	<b>(19 823)</b>
<b>Less: Impairment for debt</b>	1	<b>(7 776)</b>	<b>(7 776)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(191)</b>	<b>(191)</b>	<b>(7 967)</b>	<b>(0)</b>	<b>(0)</b>
Impairment for Electricity		(1 058)	(1 058)	-	-	-	-	480	480	(578)	(0)	(0)
Impairment for Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(5 652)	(5 652)	-	-	-	-	73	73	(5 579)	-	(0)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(1 067)	(1 067)	-	-	-	-	(744)	(744)	(1 810)	(0)	(0)
<b>Total net Trade and other receivables from Exchange Transactions</b>		<b>10 218</b>	<b>10 218</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3 866</b>	<b>3 866</b>	<b>14 084</b>	<b>(18 641)</b>	<b>(19 823)</b>
<b>Receivables from non-exchange transactions</b>												
Property rates		121 825	121 825	-	-	-	-	(19 578)	(19 578)	102 247	72 553	76 253
Less: Impairment of Property rates		(40 059)	(40 059)	-	-	-	-	(34 430)	(34 430)	(74 490)	0	0
<b>Net Property rates</b>		<b>81 765</b>	<b>81 765</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54 008)</b>	<b>(54 008)</b>	<b>27 757</b>	<b>72 553</b>	<b>76 253</b>
Other receivables from non-exchange transactions		3 102	3 102	-	-	-	-	(163)	(163)	2 938	791	827
Impairment for other receivables from non-exchange transactions		(860)	(860)	-	-	-	-	(51)	(51)	(911)	(0)	(0)
<b>Net other receivables from non-exchange transactions</b>		<b>2 242</b>	<b>2 242</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(214)</b>	<b>(214)</b>	<b>2 027</b>	<b>791</b>	<b>827</b>
<b>Total net Receivables from non-exchange transactions</b>		<b>84 007</b>	<b>84 007</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(54 223)</b>	<b>(54 223)</b>	<b>29 784</b>	<b>73 345</b>	<b>77 080</b>
<b>Inventory</b>												
<b>Water</b>												
Opening Balance		0	0	-	-	-	-	-	-	0	0	0
System Input Volume		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-	-
Authorised Consumption	12	0	0	-	-	-	-	-	-	0	0	0
Billed Authorised Consumption		0	0	-	-	-	-	-	-	0	0	0
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		0	0	-	-	-	-	-	-	0	0	0
Free Basic Water		-	-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-	-
Revenue Water		0	0	-	-	-	-	-	-	0	0	0
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		0	0	-	-	-	-	-	-	0	0	0
<b>Agricultural</b>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	0	0	-	-	-	-	-	-	0	0	0
Issues	14	0	0	-	-	-	-	-	-	0	0	0
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		0	0	-	-	-	-	-	-	0	0	0
<b>Consumables</b>												
<b>Standard Rated</b>												
Opening Balance		930	930	-	-	-	-	1	1	931	-	-
Acquisitions	13	290	290	-	-	-	-	-	-	290	0	0
Issues	13	(200)	(200)	-	-	-	-	-	-	(200)	-	-
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	0	0	-	-	-	-	-	-	0	0	0
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		1 020	1 020	-	-	-	-	1	1	1 021	0	0
<b>Zero Rated</b>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	0	0	-	-	-	-	-	-	0	0	0
Issues	14	0	0	-	-	-	-	-	-	0	0	0
Adjustments	14	-	-	-	-	-	-	-	-	-	-	-
Write-offs	15	-	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		0	0	-	-	-	-	-	-	0	0	0
<b>Finished Goods</b>												
Opening Balance		-	-	-	-	-	-	-	-	-	-	-
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	-
Issues	13	0	0	-	-	-	-	-	-	0	0	0

KZN242 Nquthu - 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 A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
<b>Vote 1 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
<b>Vote 2 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
<b>Vote 3 - vote name</b>												
Function 1 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 2 - (name)												
<i>Insert measure/s description</i>										-	-	-
Sub-function 3 - (name)												
<i>Insert measure/s description</i>										-	-	-
<b>And so on for the rest of the Votes</b>												

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

**KZN242 Nquthu - 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
<b>Borrowing Management</b>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.0%	0.0%	5.1%	0.0%	0.0%
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%
<b>Safety of Capital</b>									
Gearing	Long Term Borrowing/ Funds & Reserves				-13.4%	-13.4%	-12.5%	0.0%	0.0%
<b>Liquidity</b>									
Current Ratio	Current assets/current liabilities				181.2%	181.2%	240.6%	-2667.1%	-4393.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				181.2%	181.2%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.2	1.2	1.6	-35.1	-58.0
<b>Revenue Management</b>									
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				53.0%	53.0%	37.7%	16.7%	16.8%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<b>Creditors Management</b>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					126.3%	126.3%	59.8%	-4.5%	-2.6%
<b>Other Indicators</b>									
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	<a href="#">Bulk Purchase</a> <a href="#">Water treatment works</a> <a href="#">Natural sources</a> Total Volume Losses (kℓ) Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				34.7%	34.8%	36.2%	38.4%	38.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				2.2%	2.2%	2.3%	2.1%	2.1%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				0.6%	0.6%	5.6%	0.0%	0.0%
<b>IDP regulation financial viability indicators</b>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				459922174.4%	459777256.4%	443558448.7%	419170496.2%	438194635.9%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				2.8%	2.8%	4.1%	-5.7%	-5.8%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

**References**

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

Kategori	Sub-kategori	Kode	2019		2020		2021		2022	
			Januari	Februari	Januari	Februari	Januari	Februari	Januari	Februari
Kategori 1	Sub-kategori 1.1									
	Sub-kategori 1.2									
	Sub-kategori 1.3									
	Sub-kategori 1.4									
	Sub-kategori 1.5									
	Sub-kategori 1.6									
	Sub-kategori 1.7									
	Sub-kategori 1.8									
	Sub-kategori 1.9									
	Sub-kategori 1.10									
Kategori 2	Sub-kategori 2.1									
	Sub-kategori 2.2									
	Sub-kategori 2.3									
	Sub-kategori 2.4									
	Sub-kategori 2.5									
	Sub-kategori 2.6									
	Sub-kategori 2.7									
	Sub-kategori 2.8									
	Sub-kategori 2.9									
	Sub-kategori 2.10									
Kategori 3	Sub-kategori 3.1									
	Sub-kategori 3.2									
	Sub-kategori 3.3									
	Sub-kategori 3.4									
	Sub-kategori 3.5									
	Sub-kategori 3.6									
	Sub-kategori 3.7									
	Sub-kategori 3.8									
	Sub-kategori 3.9									
	Sub-kategori 3.10									
Kategori 4	Sub-kategori 4.1									
	Sub-kategori 4.2									
	Sub-kategori 4.3									
	Sub-kategori 4.4									
	Sub-kategori 4.5									
	Sub-kategori 4.6									
	Sub-kategori 4.7									
	Sub-kategori 4.8									
	Sub-kategori 4.9									
	Sub-kategori 4.10									
Kategori 5	Sub-kategori 5.1									
	Sub-kategori 5.2									
	Sub-kategori 5.3									
	Sub-kategori 5.4									
	Sub-kategori 5.5									
	Sub-kategori 5.6									
	Sub-kategori 5.7									
	Sub-kategori 5.8									
	Sub-kategori 5.9									
	Sub-kategori 5.10									

1. Informasi lebih lanjut mengenai data ini dapat diakses melalui website resmi Badan Pusat Statistik.

2. Informasi lebih lanjut mengenai data ini dapat diakses melalui website resmi Badan Pusat Statistik.

3. Informasi lebih lanjut mengenai data ini dapat diakses melalui website resmi Badan Pusat Statistik.

**KZN242 Nquthu - Supporting Table SB6 Adjustments Budget - funding measurement -**

Description	Ref	MFMA section	2022/23	2023/24	2024/25	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year +1 2026/27	Budget Year +2 2027/28
<b>R thousands</b>										
<b>Funding measures</b>										
Cash/cash equivalents at the year end - R'000	1	18(1)b				76 695	76 695	79 668	49 231	53 959
Cash + investments at the yr end less applications - R'000	2	18(1)b				107 503	107 512	72 572	79 812	74 515
Cash year end/monthly employee/supplier payments	3	18(1)b				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				63 632	63 519	66 352	92 804	99 963
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-10.8%	-1.5%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	28.2%	28.3%	45.0%	0.0%	0.0%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				28.8%	28.8%	32.5%	33.9%	32.6%
Capital payments % of capital expenditure	8	18(1)c;19				183.3%	181.6%	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							24.7%	4.7%
Long term receivables % change - incr(decr)	12	18(1)a							-103.6%	-36.1%
R&M % of Property Plant & Equipment	13	20(1)(vi)				1.3%	1.3%	1.2%	604755.2%	598548.6%
Asset renewal % of capital budget	14	20(1)(vi)				0.0%	0.0%	26.0%	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)

**KZN242 Nquthu - Supporting Table SB7 Adjustments Budget - transfers and grant receipts -**

Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	+1 2026/27	+2 2027/28
<b>R thousands</b>										
<b>RECEIPTS:</b>										
<b>Operating Transfers and Grants</b>										
<b>National Government:</b>										
		23 539	23 539	-	-	-	-	23 539	17 100	17 878
Expanded Public Works Programme Integrated Grant		1 639	1 639	-	-	-	-	1 639	0	0
Integrated National Electrification Programme Grant	3	20 000	20 000	-	-	-	-	20 000	15 000	15 678
Local Government Financial Management Grant		1 900	1 900	-	-	-	-	1 900	2 100	2 200
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Capacity Building and Other		4 493	4 380	-	-	-	-	4 380	-	-
Other transfers and grants [insert description]	4	4 493	4 380	-	-	-	-	4 380	-	-
Other transfers and grants [insert description]	5	-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Equitable Share		187 504	187 504	-	-	-	-	187 504	186 005	194 404
		187 504	187 504	-	-	-	-	187 504	186 005	194 404
<b>Total Operating Transfers and Grants</b>	6	<b>215 536</b>	<b>215 423</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>215 423</b>	<b>203 105</b>	<b>212 282</b>
<b>Capital Transfers and Grants</b>										
<b>National Government:</b>										
Municipal Disaster Recovery Grant		-	-	-	-	23 000	23 000	23 000	-	-
Municipal Infrastructure Grant		37 961	37 961	-	-	-	-	37 961	41 010	42 778
Integrated National Electrification Programme Grant		0	0	-	-	-	-	0	0	0
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>										
Infrastructure		0	0	-	-	-	-	0	0	0
Infrastructure		0	0	-	-	-	-	0	0	0
<b>District Municipality:</b>										
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
[insert description]		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total Capital Transfers and Grants</b>	6	<b>37 961</b>	<b>37 961</b>	<b>-</b>	<b>-</b>	<b>23 000</b>	<b>23 000</b>	<b>60 961</b>	<b>41 010</b>	<b>42 778</b>
<b>TOTAL RECEIPTS OF TRANSFERS &amp; GRANTS</b>		<b>253 497</b>	<b>253 384</b>	<b>-</b>	<b>-</b>	<b>23 000</b>	<b>23 000</b>	<b>276 384</b>	<b>244 115</b>	<b>255 060</b>

References

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

**KZN242 Nquthu - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme -**

Description	Ref	Budget Year 2025/26							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2026/27	+2 2027/28
R thousands		A	2 A1	3 B	4 C	5 D	6 E	7 F		
<b>EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:</b>	1									
<b>Operating expenditure of Transfers and Grants</b>										
<b>National Government:</b>		207 862	207 862	-	-	3	3	207 864	200 359	210 765
Equitable Share		187 104	187 104	-	-	(21)	(21)	187 083	185 457	195 158
Expanded Public Works Programme Integrated Grant		1 639	1 639	-	-	-	-	1 639	0	0
Integrated National Electrification Programme Grant		17 391	17 391	-	-	-	-	17 391	13 043	13 633
Local Government Financial Management Grant		1 727	1 727	-	-	24	24	1 751	1 859	1 974
Municipal Infrastructure Grant		0	0	-	-	-	-	0	0	0
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		4 481	4 481	-	-	(101)	(101)	4 380	5 271	5 382
Capacity Building and Other		4 481	4 481	-	-	(101)	(101)	4 380	5 271	5 382
Other transfers and grants [insert description]		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
Equitable Share		-	-	-	-	-	-	-	-	-
<b>Total operating expenditure of Transfers and Grants:</b>		212 343	212 343	-	-	(99)	(99)	212 244	205 630	216 147
<b>Capital expenditure of Transfers and Grants</b>										
<b>National Government:</b>		32 250	32 250	-	-	20 759	20 759	53 010	29 178	30 436
Municipal Infrastructure Grant		32 250	32 250	-	-	759	759	33 010	29 178	30 436
Municipal Disaster Response Grant		-	-	-	-	20 000	20 000	20 000	-	-
Integrated National Electrification Programme Grant		0	0	-	-	-	-	0	0	0
Other capital transfers [insert description]		-	-	-	-	-	-	-	-	-
<b>Provincial Government:</b>		0	0	-	-	-	-	0	0	0
Infrastructure		0	0	-	-	-	-	0	0	0
<b>District Municipality:</b>		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
<b>Total capital expenditure of Transfers and Grants</b>		32 250	32 250	-	-	20 759	20 759	53 010	29 178	30 436
<b>Total capital expenditure of Transfers and Grants</b>		244 593	244 593	-	-	20 661	20 661	265 254	234 808	246 583

**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

**KZN242 Nquthu - 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 A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
<b>R thousands</b>										
<b>Operating transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		3 539	3 539	-	-	-	-	3 539	0	0
Repayment of grants		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		<b>3 539</b>	<b>3 539</b>	-	-	-	-	<b>3 539</b>	<b>0</b>	<b>0</b>
Conditions still to be met - transferred to liabilities		(0)	(0)	-	-	-	-	(0)	(0)	(0)
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		4 493	4 380	-	-	-	-	4 380	4 583	4 583
<b>Conditions met - transferred to revenue</b>		<b>4 493</b>	<b>4 380</b>	-	-	-	-	<b>4 380</b>	<b>4 583</b>	<b>4 583</b>
Conditions still to be met - transferred to liabilities		0	0	-	-	-	-	0	0	0
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		187 504	187 504	-	-	-	-	187 504	186 005	194 404
<b>Conditions met - transferred to revenue</b>		<b>187 504</b>	<b>187 504</b>	-	-	-	-	<b>187 504</b>	<b>186 005</b>	<b>194 404</b>
Conditions still to be met - transferred to liabilities		0	0	-	-	-	-	0	0	0
<b>Total operating transfers and grants revenue</b>		<b>195 536</b>	<b>195 423</b>	-	-	-	-	<b>195 423</b>	<b>190 588</b>	<b>198 987</b>
<b>Total operating transfers and grants - CTBM</b>	2	-	-	-	-	-	-	-	-	-
<b>Capital transfers and grants:</b>										
<b>National Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		0	37 961	-	-	-	23 000	60 961	0	0
<b>Conditions met - transferred to revenue</b>		-	<b>37 961</b>	-	-	-	<b>23 000</b>	<b>60 961</b>	-	-
Conditions still to be met - transferred to liabilities		0	0	-	-	-	-	0	0	0
<b>Provincial Government:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		0	0	-	-	-	-	0	0	0
<b>Conditions met - transferred to revenue</b>		<b>0</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>District Municipality:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
<b>Conditions met - transferred to revenue</b>		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Other grant providers:</b>										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		0	0	-	-	-	-	0	0	0
<b>Conditions met - transferred to revenue</b>		<b>0</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
<b>Total capital transfers and grants revenue</b>		<b>0</b>	<b>37 961</b>	-	-	-	<b>23 000</b>	<b>60 961</b>	<b>0</b>	<b>0</b>
<b>Total capital transfers and grants - CTBM</b>		<b>0</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL TRANSFERS AND GRANTS REVENUE</b>		<b>195 536</b>	<b>233 384</b>	-	-	-	<b>23 000</b>	<b>256 384</b>	<b>190 588</b>	<b>198 987</b>
<b>TOTAL TRANSFERS AND GRANTS - CTBM</b>		<b>0</b>	<b>0</b>	-	-	-	-	<b>0</b>	<b>0</b>	<b>0</b>

**References**

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



KZN242 Nquthu - Supporting Table SB11 Adjustments Budget - councillor and staff benefits -

Summary of remuneration		Budget Year 2025/26											% change
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unif. Unavail. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H			
<b>Councillors (Political Office Expenses plus Other)</b>		14 120	14 120					(467)	(467)	13 653	-3.3%		
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Motor Vehicle Allowance													
Cellphone Allowance		1 694	1 694					(96)	(96)	1 598			
Housing Allowances													
Other benefits and allowances		150	150					(10)	(10)	141			
Sub Total - Councillors		15 974	15 974					(572)	(572)	15 402	-3.6%		
% Increase										(6)			
<b>Senior Managers of the Municipality</b>													
Basic Salaries and Wages		3 997	3 997					2 262	2 262	6 258	56.6%		
Pension and UIF Contributions		11	11							11	0.0%		
Medical Aid Contributions		0	0							0	0.0%		
Overtime													
Performance Bonus													
Motor Vehicle Allowance		0	0							0	0.0%		
Cellphone Allowance								491	491	491	#DIV/0!		
Housing Allowances		62	62					(62)	(62)	0			
Other benefits and allowances		2	2					0	0	2			
Payments in lieu of leave		128	128					72	72	200			
Long service awards													
Post-retirement benefit obligations		0	0							0	0.0%		
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Municipality		4 200	4 200					2 762	2 762	6 962	65.8%		
% Increase										0			
<b>Other Municipal Staff</b>													
Basic Salaries and Wages		87 554	87 554					(2 731)	(2 731)	84 822	-3.1%		
Pension and UIF Contributions		12 502	12 502					(508)	(508)	11 994	-4.1%		
Medical Aid Contributions		2 378	2 378					1 217	1 217	3 595	51.2%		
Overtime		1 913	1 913					(82)	(82)	1 831	-4.3%		
Performance Bonus		6 321	6 321					74	74	6 395			
Motor Vehicle Allowance		4 210	4 210					369	369	4 579	8.8%		
Cellphone Allowance		0	0							0	0.0%		
Housing Allowances		687	687					(450)	(450)	237			
Other benefits and allowances		1 835	1 835					(134)	(134)	1 701			
Payments in lieu of leave													
Long service awards		497	497					0	0	497	0.0%		
Post-retirement benefit obligations		2 548	2 548					(90)	(90)	2 458	-3.5%		
Entertainment													
Scarcity													
Acting and post related allowance		0	0							0			
In kind benefits													
Sub Total - Other Municipal Staff		120 444	120 444					(2 335)	(2 335)	118 109	-1.9%		
% Increase													
<b>Total Parent Municipality</b>		140 618	140 618					(145)	(145)	140 473	-0.1%		
<b>Board Members of Entities</b>													
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													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Board Members of Entities													
% Increase													
<b>Senior Managers of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Senior Managers of Entities													
% Increase													
<b>Other Staff of Entities</b>													
Basic Salaries and Wages													
Pension and UIF Contributions													
Medical Aid Contributions													
Overtime													
Performance Bonus													
Motor Vehicle Allowance													
Cellphone Allowance													
Housing Allowances													
Other benefits and allowances													
Payments in lieu of leave													
Long service awards													
Post-retirement benefit obligations													
Entertainment													
Scarcity													
Acting and post related allowance													
In kind benefits													
Sub Total - Other Staff of Entities													
% Increase													
<b>Total Municipal Entities</b>													
TOTAL SALARY, ALLOWANCES & BENEFITS		140 618	140 618					(145)	(145)	140 473	-0.1%		
% Increase													
<b>TOTAL MANAGERS AND STAFF</b>		124 644	124 644					427	427	125 071	0.3%		

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

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

**KZN242 Nquthu - 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue by Vote</b>																
Vote 1 - Office Of The Municipal Manager		3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	37 961	41 010	42 778
Vote 2 - Planning and Economic Development		1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	15 883	482	506
Vote 3 - Budget and Treasury		21 531	21 531	21 531	21 531	21 531	21 531	21 531	21 617	21 617	21 617	21 617	21 617	258 800	264 269	275 515
Vote 4 - Corporate and Community Service		557	556	556	556	556	556	556	563	563	563	563	413	6 559	2 878	3 071
Vote 5 - Technical Services		5 411	5 417	5 422	5 417	5 420	5 418	5 420	10 131	10 131	10 131	10 131	9 283	87 734	59 324	62 700
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community & Social Services		3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	(34 798)	-	-
Vote 8 - Corporate Services		1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	1 324	(14 559)	-	-
Vote 9 - [NAME OF VOTE 9]		21 531	21 531	21 531	21 531	21 531	21 531	21 531	21 617	21 617	21 617	21 617	21 617	(237 183)	-	-
Vote 10 - [NAME OF VOTE 10]		557	556	556	556	556	556	556	563	563	563	563	563	(6 145)	-	-
Vote 11 - [NAME OF VOTE 11]		5 411	5 417	5 422	5 417	5 420	5 418	5 420	10 115	10 115	10 115	10 115	10 115	(78 385)	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue by Vote</b>		<b>63 971</b>	<b>63 982</b>	<b>63 992</b>	<b>63 982</b>	<b>63 988</b>	<b>63 984</b>	<b>63 989</b>	<b>73 580</b>	<b>73 580</b>	<b>73 580</b>	<b>73 580</b>	<b>(335 270)</b>	<b>406 937</b>	<b>367 963</b>	<b>384 570</b>
<b>Expenditure by Vote</b>																
Vote 1 - Office Of The Municipal Manager		1 624	1 624	1 624	1 624	1 624	1 624	1 629	1 629	1 629	1 629	1 629	1 889	19 780	20 836	18 929
Vote 2 - Planning and Economic Development		1 751	1 751	1 751	1 751	1 751	1 751	1 766	1 766	1 766	1 766	1 766	1 508	20 848	19 302	20 196
Vote 3 - Budget and Treasury		5 380	5 380	5 380	5 380	5 380	5 380	5 385	5 445	5 445	5 445	5 445	39 864	99 306	36 510	38 711
Vote 4 - Corporate and Community Service		7 331	7 331	7 331	7 331	7 331	7 331	7 336	7 336	7 336	7 336	7 336	(10 835)	69 837	70 233	73 629
Vote 5 - Technical Services		7 774	7 774	7 774	7 774	7 774	7 774	7 826	7 826	7 826	7 826	7 826	9 696	95 474	90 676	93 483
Vote 6 - Council And General		1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	17 167	18 743	19 776
Vote 7 - Community & Social Services		1 646	1 646	1 646	1 646	1 646	1 646	1 651	1 651	1 651	1 651	1 651	(1 909)	16 220	16 835	17 741
Vote 8 - Corporate Services		1 730	1 730	1 730	1 730	1 730	1 730	1 745	1 745	1 745	1 745	1 745	(17 149)	1 953	2 024	2 141
Vote 9 - [NAME OF VOTE 9]		8 248	8 248	8 248	8 248	8 248	8 248	8 253	8 313	8 313	8 313	8 313	(90 993)	-	-	-
Vote 10 - [NAME OF VOTE 10]		5 817	5 817	5 817	5 817	5 817	5 817	5 822	5 822	5 822	5 822	5 822	(64 014)	-	-	-
Vote 11 - [NAME OF VOTE 11]		7 930	7 930	7 930	7 930	7 930	7 930	7 982	7 982	7 982	7 982	7 982	(87 491)	-	-	-
Vote 12 - [NAME OF VOTE 12]		1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	1 431	(15 737)	-	-	-
Vote 13 - [NAME OF VOTE 13]		1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	1 352	(14 868)	-	-	-
Vote 14 - [NAME OF VOTE 14]		163	163	163	163	163	163	163	163	163	163	163	(1 790)	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditure by Vote</b>		<b>53 608</b>	<b>53 608</b>	<b>53 608</b>	<b>53 608</b>	<b>53 608</b>	<b>53 608</b>	<b>53 771</b>	<b>53 891</b>	<b>53 891</b>	<b>53 891</b>	<b>53 891</b>	<b>(250 399)</b>	<b>340 585</b>	<b>275 159</b>	<b>284 607</b>
<b>Surplus/ (Deficit)</b>		<b>10 363</b>	<b>10 374</b>	<b>10 384</b>	<b>10 374</b>	<b>10 380</b>	<b>10 376</b>	<b>10 217</b>	<b>19 689</b>	<b>19 689</b>	<b>19 689</b>	<b>19 689</b>	<b>(84 871)</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>

References

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

KZN242 Nquthu - 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue - Functional</b>																
<b>Governance and administration</b>		24 776	24 775	24 775	24 775	24 775	24 775	29 469	29 469	29 469	29 469	29 319	320 619	306 395	319 475	
Executive and council		3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	3 163	37 961	41 010	42 778	
Finance and administration		21 612	21 611	21 611	21 612	21 612	21 612	26 305	26 305	26 305	26 305	26 155	282 658	265 385	276 697	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Community and public safety</b>		318	318	318	318	318	318	318	318	318	318	318	3 814	2 157	2 291	
Community and social services		190	190	190	190	190	190	190	190	190	190	190	2 275	38	39	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		128	128	128	128	128	128	128	128	128	128	128	1 539	2 119	2 252	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	15 845	220	241	
Planning and development		1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	1 320	15 845	220	241	
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		5 571	5 578	5 583	5 578	5 581	5 578	5 675	5 675	5 675	5 675	4 909	66 659	59 192	62 562	
Energy sources		5 308	5 315	5 319	5 314	5 317	5 314	5 399	5 399	5 399	5 399	5 073	63 873	56 312	59 535	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		263	263	263	263	264	264	276	276	276	276	(164)	2 785	2 880	3 027	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Revenue - Functional</b>		<b>31 985</b>	<b>31 991</b>	<b>31 996</b>	<b>31 991</b>	<b>31 994</b>	<b>31 992</b>	<b>36 782</b>	<b>36 782</b>	<b>36 782</b>	<b>36 782</b>	<b>35 866</b>	<b>406 937</b>	<b>367 963</b>	<b>384 570</b>	
<b>Expenditure - Functional</b>																
<b>Governance and administration</b>		14 973	14 973	14 973	14 973	14 973	14 983	15 043	15 043	15 043	15 043	15 045	180 038	122 229	125 942	
Executive and council		2 826	2 826	2 826	2 826	2 826	2 831	2 831	2 831	2 831	2 831	2 832	33 947	35 820	37 575	
Finance and administration		11 891	11 891	11 891	11 891	11 891	11 896	11 956	11 956	11 956	11 956	11 958	143 028	82 885	87 482	
Internal audit		255	255	255	255	255	255	255	255	255	255	255	3 063	3 524	886	
<b>Community and public safety</b>		3 239	3 239	3 239	3 239	3 239	3 244	3 244	3 244	3 244	3 244	3 244	38 898	38 198	39 987	
Community and social services		1 838	1 838	1 838	1 838	1 838	1 843	1 843	1 843	1 843	1 843	1 843	22 082	20 234	20 989	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Public safety		1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	1 401	16 816	17 964	18 998	
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Economic and environmental services</b>		2 926	2 926	2 926	2 926	2 926	2 940	2 940	2 940	2 940	2 940	2 941	35 196	34 818	36 557	
Planning and development		1 733	1 733	1 733	1 733	1 733	1 748	1 748	1 748	1 748	1 748	1 748	20 885	19 335	20 231	
Road transport		1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	1 193	14 311	15 483	16 326	
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Trading services</b>		7 178	7 178	7 178	7 178	7 178	7 230	7 230	7 230	7 230	7 230	7 231	86 452	79 914	82 121	
Energy sources		5 776	5 776	5 776	5 776	5 776	5 828	5 828	5 828	5 828	5 828	5 828	69 622	62 902	64 165	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		164	164	164	164	164	164	164	164	164	164	164	1 963	2 199	2 327	
Waste management		1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	14 867	14 813	15 629	
<b>Other</b>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total Expenditure - Functional</b>		<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 398</b>	<b>28 458</b>	<b>28 458</b>	<b>28 458</b>	<b>28 458</b>	<b>28 461</b>	<b>340 585</b>	<b>275 159</b>	<b>284 607</b>	
<b>Surplus/ (Deficit) 1.</b>		<b>3 669</b>	<b>3 675</b>	<b>3 680</b>	<b>3 675</b>	<b>3 678</b>	<b>3 676</b>	<b>8 324</b>	<b>8 324</b>	<b>8 324</b>	<b>8 324</b>	<b>7 405</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>	

References

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

**KZN242 Nquthu - 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Revenue By Source</b>																
<b>Exchange Revenue</b>																
Service charges - Electricity		3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	3 236	38 837	39 277	41 708
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		213	213	213	213	213	213	196	196	196	196	196	2 470	2 503	2 631	
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Interest earned from Receivables		59	64	69	64	68	65	68	185	185	185	185	(731)	469	1 234	1 296
Interest earned from Current and Non Current Assets		560	560	560	560	560	560	560	560	560	560	560	6 720	8 210	7 501	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		83	83	83	83	83	83	83	83	83	83	83	995	1 099	1 155	
Licence and permits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	1 380	16 557	455	460	
<b>Non-Exchange Revenue</b>																
Property rates		4 845	4 845	4 845	4 845	4 845	4 845	4 746	4 746	4 746	4 746	4 746	57 645	64 954	68 286	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		67	67	67	67	67	67	253	253	253	253	253	1 734	4 699	4 931	
Licences or permits		65	65	65	65	65	65	65	65	65	65	65	775	1 195	1 313	
Transfer and subsidies - Operational		17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	215 423	203 105	212 282	
Interest		343	343	343	343	343	343	343	343	343	343	343	4 110	0	0	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Gains		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenue</b>		<b>28 822</b>	<b>28 828</b>	<b>28 832</b>	<b>28 827</b>	<b>28 831</b>	<b>28 828</b>	<b>28 831</b>	<b>29 018</b>	<b>29 018</b>	<b>29 018</b>	<b>29 018</b>	<b>28 082</b>	<b>345 976</b>	<b>326 953</b>	<b>341 792</b>
<b>Expenditure By Type</b>																
Employee related costs		10 382	10 382	10 382	10 382	10 382	10 382	10 463	10 463	10 463	10 463	10 463	125 071	125 639	132 836	
Remuneration of councillors		1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	1 283	15 402	16 915	17 896	
Bulk purchases - electricity		3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	3 406	40 870	41 583	41 785	
Inventory consumed		171	171	171	171	171	171	171	171	171	171	171	2 046	55	57	
Debt impairment		1 451	1 451	1 451	1 451	1 451	1 451	1 451	1 451	1 451	1 451	1 451	17 415	0	0	
Depreciation and amortisation		3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	3 083	37 000	0	0	
Interest		0	0	0	0	0	0	60	60	60	60	60	300	0	0	
Contracted services		4 268	4 268	4 268	4 268	4 268	4 268	4 268	4 268	4 268	4 268	4 268	51 219	46 531	45 746	
Transfers and subsidies		455	455	455	455	455	455	455	455	455	455	455	5 454	5 710	5 870	
Irrecoverable debts written off		408	408	408	408	408	408	408	408	408	408	408	4 900	0	0	
Operational costs		3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	3 409	40 907	38 726	40 416	
Losses on disposal of Assets		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Other Losses		0	0	0	0	0	0	0	0	0	0	0	0	0	0	
<b>Total Expenditure</b>		<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 316</b>	<b>28 398</b>	<b>28 458</b>	<b>28 458</b>	<b>28 458</b>	<b>28 458</b>	<b>340 585</b>	<b>275 159</b>	<b>284 607</b>	
<b>Surplus/(Deficit)</b>		<b>506</b>	<b>512</b>	<b>516</b>	<b>512</b>	<b>515</b>	<b>512</b>	<b>433</b>	<b>561</b>	<b>561</b>	<b>561</b>	<b>561</b>	<b>(378)</b>	<b>5 391</b>	<b>51 794</b>	<b>57 185</b>
Transfers and subsidies - capital (monetary allocations)		3 163	3 163	3 163	3 163	3 163	3 163	3 163	7 763	7 763	7 763	7 763	60 961	41 010	42 778	
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Surplus/(Deficit) after capital transfers &amp; contributions</b>		<b>3 669</b>	<b>3 675</b>	<b>3 680</b>	<b>3 675</b>	<b>3 678</b>	<b>3 676</b>	<b>3 597</b>	<b>8 324</b>	<b>8 324</b>	<b>8 324</b>	<b>8 324</b>	<b>66 352</b>	<b>92 804</b>	<b>99 963</b>	

References

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

**KZN242 Nquthu - 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Cash Receipts By Source</b>	1															
Property rates		4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	4 166	49 987	0	0
Service charges - electricity revenue		3 354	3 354	3 354	3 354	3 354	3 354	3 354	3 354	3 354	3 354	3 354	3 354	40 252	0	0
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse		170	170	170	170	170	170	170	170	170	170	170	170	2 039	0	0
Rental of facilities and equipment		67	67	67	67	67	67	67	67	67	67	67	67	808	0	0
Interest earned - external investments		261	261	261	261	261	261	261	261	261	261	261	261	3 130	(510)	(301)
Interest earned - outstanding debtors		1	1	1	1	1	1	1	1	1	1	1	1	12	0	0
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		39	39	39	39	39	39	39	39	39	39	39	39	472	0	0
Licences and permits		148	148	148	148	148	148	148	148	148	148	148	148	1 781	-	0
Agency services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and Subsidies - Operational		17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	17 952	215 423	196 545	202 200
Other revenue		2 430	2 430	2 430	2 430	2 430	2 430	2 430	8 255	8 255	8 255	8 255	8 255	58 282	0	0
<b>Cash Receipts by Source</b>		<b>28 589</b>	<b>28 589</b>	<b>28 589</b>	<b>28 589</b>	<b>28 589</b>	<b>28 589</b>	<b>28 589</b>	<b>34 413</b>	<b>34 413</b>	<b>34 413</b>	<b>34 413</b>	<b>34 413</b>	<b>372 187</b>	<b>196 035</b>	<b>201 899</b>
<b>Other Cash Flows by Source</b>																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		3 163	3 163	3 163	3 163	3 163	3 163	3 163	7 763	7 763	7 763	7 763	7 763	60 961	80 620	82 388
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		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Cash Receipts by Source</b>		<b>31 752</b>	<b>31 752</b>	<b>31 752</b>	<b>31 752</b>	<b>31 752</b>	<b>31 752</b>	<b>31 752</b>	<b>42 177</b>	<b>42 177</b>	<b>42 177</b>	<b>42 177</b>	<b>42 177</b>	<b>433 148</b>	<b>276 655</b>	<b>284 287</b>
<b>Cash Payments by Type</b>																
Employee related costs		(10 063)	(10 063)	(10 063)	(10 063)	(10 063)	(10 063)	(10 063)	(10 117)	(10 117)	(10 117)	(10 117)	(10 119)	(121 030)	(114 401)	(120 939)
Remuneration of councillors		(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(1 283)	(15 402)	(16 943)	(17 926)
Finance charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases - Electricity	2	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(3 895)	(46 736)	(0)	(0)
Acquisitions - water & other inventory	3	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(349)	(349)	(349)	(349)	(349)	(1 746)	(0)	(0)
Contracted services		(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(4 987)	(59 841)	(58 058)	(58 027)
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure		(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(5 950)	(71 397)	(270)	(281)
<b>Cash Payments by Type</b>		<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 178)</b>	<b>(26 581)</b>	<b>(26 581)</b>	<b>(26 581)</b>	<b>(26 581)</b>	<b>(26 583)</b>	<b>(316 151)</b>	<b>(189 672)</b>	<b>(197 172)</b>
<b>Other Cash Flows/Payments by Type</b>																
Capital assets		(5 400)	(5 400)	(5 400)	(5 400)	(5 400)	(5 400)	(5 400)	(10 000)	(10 000)	(10 000)	(10 000)	(10 000)	(87 803)	(117 420)	(82 388)
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Cash Flows/Payments		(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(1 980)	(23 756)	0	0
<b>Total Cash Payments by Type</b>		<b>(33 558)</b>	<b>(33 558)</b>	<b>(33 558)</b>	<b>(33 558)</b>	<b>(33 558)</b>	<b>(33 558)</b>	<b>(33 558)</b>	<b>(38 561)</b>	<b>(38 561)</b>	<b>(38 561)</b>	<b>(38 561)</b>	<b>(38 562)</b>	<b>(427 710)</b>	<b>(307 092)</b>	<b>(279 560)</b>
<b>NET INCREASE/(DECREASE) IN CASH HELD</b>		<b>(1 806)</b>	<b>(1 806)</b>	<b>(1 806)</b>	<b>(1 806)</b>	<b>(1 806)</b>	<b>(1 806)</b>	<b>(1 806)</b>	<b>3 616</b>	<b>3 616</b>	<b>3 616</b>	<b>3 616</b>	<b>3 614</b>	<b>5 438</b>	<b>(30 437)</b>	<b>4 728</b>
Cash/cash equivalents at the month/year beginning:		74 230	72 424	70 619	68 813	67 008	65 202	63 396	61 591	65 207	68 822	72 438	76 054	74 230	79 668	49 231
Cash/cash equivalents at the month/year end:		72 424	70 619	68 813	67 008	65 202	63 396	61 591	65 207	68 822	72 438	76 054	79 668	79 668	49 231	53 959

**KZN242 Nquthu - 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	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
<b>R thousands</b>																	
<b>Multi-year expenditure appropriation</b>	1																
Vote 1 - Office Of The Municipal Manager		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 2 - Planning and Economic Development		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 3 - Budget and Treasury		0	0	0	0	0	0	0	0	0	0	0	348	348	3 242	3 382	
Vote 4 - Corporate and Community Service		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 5 - Technical Services		4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	52 690	25 936	27 055	
Vote 6 - Council And General		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 7 - Community & Social Services		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 8 - Corporate Services		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		29	29	29	29	29	29	29	29	29	29	29	(319)	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	4 391	(48 299)	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital Multi-year expenditure sub-total</b>	3	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>8 811</b>	<b>(43 879)</b>	<b>53 038</b>	<b>29 178</b>	<b>30 437</b>	
<b>Single-year expenditure appropriation</b>																	
Vote 1 - Office Of The Municipal Manager		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 2 - Planning and Economic Development		29	29	29	29	29	29	29	29	29	29	29	29	348	-	0	0
Vote 3 - Budget and Treasury		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 4 - Corporate and Community Service		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 5 - Technical Services		247	247	247	247	247	247	247	4 247	4 247	4 247	4 247	4 747	23 465	1	1	1
Vote 6 - Council And General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Community & Social Services		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Vote 8 - Corporate Services		29	29	29	29	29	29	29	29	29	29	29	(319)	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		289	289	289	289	289	289	289	4 289	4 289	4 289	4 289	(19 177)	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		0	0	0	0	0	0	0	0	0	0	0	(0)	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Capital single-year expenditure sub-total</b>	3	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>594</b>	<b>8 594</b>	<b>8 594</b>	<b>8 594</b>	<b>8 594</b>	<b>(14 720)</b>	<b>23 814</b>	<b>1</b>	<b>2</b>	
<b>Total Capital Expenditure</b>	2	<b>9 405</b>	<b>9 405</b>	<b>9 405</b>	<b>9 405</b>	<b>9 405</b>	<b>9 405</b>	<b>9 405</b>	<b>17 405</b>	<b>17 405</b>	<b>17 405</b>	<b>17 405</b>	<b>(58 599)</b>	<b>76 851</b>	<b>29 179</b>	<b>30 438</b>	

**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

KZN242 Nquthu - 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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
<b>R thousands</b>																
<b>Capital Expenditure - Functional</b>																
<i>Governance and administration</i>		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Executive and council		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Finance and administration		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		2 094	2 094	2 094	2 094	2 094	2 094	2 094	2 094	2 094	2 094	2 094	2 095	25 133	19 452	20 292
Community and social services		1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	1 847	22 168	19 452	20 291
Sport and recreation		247	247	247	247	247	247	247	247	247	247	247	247	2 965	0	0
Public safety		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		2 609	2 609	2 609	2 609	2 609	2 609	2 609	6 609	6 609	6 609	6 609	6 609	51 304	6 485	6 765
Planning and development		29	29	29	29	29	29	29	29	29	29	29	29	348	0	0
Road transport		2 580	2 580	2 580	2 580	2 580	2 580	2 580	6 580	6 580	6 580	6 580	6 580	50 956	6 485	6 765
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34	34	34	34	34	34	34	34	34	34	34	35	414	3 242	3 382
Energy sources		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		34	34	34	34	34	34	34	34	34	34	34	34	414	3 242	3 382
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Capital Expenditure - Functional</b>		<b>4 738</b>	<b>4 738</b>	<b>4 738</b>	<b>4 738</b>	<b>4 738</b>	<b>4 738</b>	<b>4 738</b>	<b>8 738</b>	<b>8 738</b>	<b>8 738</b>	<b>8 738</b>	<b>8 738</b>	<b>76 851</b>	<b>29 179</b>	<b>30 439</b>

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



**KZN242 Nquthu - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by**

Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
		A	7 A1	8 B	9 C
<b>R thousands</b>					
<b>Capital expenditure on renewal of existing assets by Asset Class/Sub-class</b>					
<b>Infrastructure</b>		0	0	-	-
Roads Infrastructure		0	0	-	-
<i>Roads</i>		0	0	-	-
<i>Road Structures</i>		-	-	-	-
<i>Road Furniture</i>		-	-	-	-
<i>Capital Spares</i>		-	-	-	-
Storm water Infrastructure		-	-	-	-
<i>Drainage Collection</i>		-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-
<i>Attenuation</i>		-	-	-	-
Electrical Infrastructure		-	-	-	-
<i>Power Plants</i>		-	-	-	-
<i>HV Substations</i>		-	-	-	-
<i>HV Switching Station</i>		-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-
<i>MV Substations</i>		-	-	-	-
<i>MV Switching Stations</i>		-	-	-	-
<i>MV Networks</i>		-	-	-	-
<i>LV Networks</i>		-	-	-	-
<i>Capital Spares</i>		-	-	-	-
Water Supply Infrastructure		-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-
<i>Boreholes</i>		-	-	-	-
<i>Reservoirs</i>		-	-	-	-
<i>Pump Stations</i>		-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-
<i>Bulk Mains</i>		-	-	-	-
<i>Distribution</i>		-	-	-	-
<i>Distribution Points</i>		-	-	-	-
<i>PRV Stations</i>		-	-	-	-
<i>Capital Spares</i>		-	-	-	-
Sanitation Infrastructure		-	-	-	-
<i>Pump Station</i>		-	-	-	-
<i>Reticulation</i>		-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-
<i>Capital Spares</i>		-	-	-	-
Solid Waste Infrastructure		-	-	-	-
<i>Landfill Sites</i>		-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-
<i>Capital Spares</i>		-	-	-	-
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	-	-	-	-
<b>Community Assets</b>	-	-	-	-
Community Facilities	-	-	-	-
Halls	-	-	-	-
Centres	-	-	-	-
Crèches	-	-	-	-
Clinics/Care Centres	-	-	-	-
Fire/Ambulance Stations	-	-	-	-
Testing Stations	-	-	-	-
Museums	-	-	-	-
Galleries	-	-	-	-
Theatres	-	-	-	-
Libraries	-	-	-	-
Cemeteries/Crematoria	-	-	-	-
Police	-	-	-	-
Purts	-	-	-	-
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	-	-	-	-
<b>Heritage assets</b>	-	-	-	-
Monuments	-	-	-	-
Historic Buildings	-	-	-	-
Works of Art	-	-	-	-
Conservation Areas	-	-	-	-

Other Heritage	-	-	-	-
<b>Investment properties</b>	-	-	-	-
Revenue Generating	-	-	-	-
<i>Improved Property</i>	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-
Non-revenue Generating	-	-	-	-
<i>Improved Property</i>	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-
<b>Other assets</b>	-	-	-	-
Operational Buildings	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-
<i>Workshops</i>	-	-	-	-
<i>Yards</i>	-	-	-	-
<i>Stores</i>	-	-	-	-
<i>Laboratories</i>	-	-	-	-
<i>Training Centres</i>	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-
<i>Depots</i>	-	-	-	-
<i>Capital Spares</i>	-	-	-	-
Housing	-	-	-	-
<i>Staff Housing</i>	-	-	-	-
<i>Social Housing</i>	-	-	-	-
<i>Capital Spares</i>	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-
Biological or Cultivated Assets	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-
Servitudes	-	-	-	-
Licences and Rights	-	-	-	-
<i>Water Rights</i>	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-
<i>Unspecified</i>	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-
Computer Equipment	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-
Furniture and Office Equipment	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-
Machinery and Equipment	-	-	-	-
<b>Transport Assets</b>	-	-	-	-
Transport Assets	-	-	-	-
<b>Land</b>	-	-	-	-
Land	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-
<b>Living resources</b>	-	-	-	-
Mature	-	-	-	-

<i>Policing and Protection</i>		-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-
<i>Immature</i>		-	-	-	-
<i>Policing and Protection</i>		-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-
<b>Total Capital Expenditure on renewal of existing assets to be adjusted</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>-</b>

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on
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
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 o.
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

| check balance -







-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	20 000	20 000	20 000	0	0	0

upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

annual financial statements audited (note: only where

existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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**KZN242 Nquthu - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class**

Description	Ref	Budget Year 2025/26				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
<b>R thousands</b>						
<b>Repairs and maintenance expenditure by Asset Class/Sub-class</b>						
<b>Infrastructure</b>		<b>5 603</b>	<b>5 603</b>	-	-	-
Roads Infrastructure		3 000	3 000	-	-	-
<i>Roads</i>		3 000	3 000	-	-	-
<i>Road Structures</i>		-	-	-	-	-
<i>Road Furniture</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-
<i>Drainage Collection</i>		-	-	-	-	-
<i>Storm water Conveyance</i>		-	-	-	-	-
<i>Attenuation</i>		-	-	-	-	-
Electrical Infrastructure		1 305	1 305	-	-	-
<i>Power Plants</i>		-	-	-	-	-
<i>HV Substations</i>		1 304	1 304	-	-	-
<i>HV Switching Station</i>		-	-	-	-	-
<i>HV Transmission Conductors</i>		-	-	-	-	-
<i>MV Substations</i>		0	0	-	-	-
<i>MV Switching Stations</i>		0	0	-	-	-
<i>MV Networks</i>		-	-	-	-	-
<i>LV Networks</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-
<i>Dams and Weirs</i>		-	-	-	-	-
<i>Boreholes</i>		-	-	-	-	-
<i>Reservoirs</i>		-	-	-	-	-
<i>Pump Stations</i>		-	-	-	-	-
<i>Water Treatment Works</i>		-	-	-	-	-
<i>Bulk Mains</i>		-	-	-	-	-
<i>Distribution</i>		-	-	-	-	-
<i>Distribution Points</i>		-	-	-	-	-
<i>PRV Stations</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-
<i>Pump Station</i>		-	-	-	-	-
<i>Reticulation</i>		-	-	-	-	-
<i>Waste Water Treatment Works</i>		-	-	-	-	-
<i>Outfall Sewers</i>		-	-	-	-	-
<i>Toilet Facilities</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-
<i>Landfill Sites</i>		-	-	-	-	-
<i>Waste Transfer Stations</i>		-	-	-	-	-
<i>Waste Processing Facilities</i>		-	-	-	-	-
<i>Waste Drop-off Points</i>		-	-	-	-	-
<i>Waste Separation Facilities</i>		-	-	-	-	-
<i>Electricity Generation Facilities</i>		-	-	-	-	-
<i>Capital Spares</i>		-	-	-	-	-
Rail Infrastructure		-	-	-	-	-

Rail Lines	-	-	-	-	-
Rail Structures	-	-	-	-	-
Rail Furniture	-	-	-	-	-
Drainage Collection	-	-	-	-	-
Storm water Conveyance	-	-	-	-	-
Attenuation	-	-	-	-	-
MV Substations	-	-	-	-	-
LV Networks	-	-	-	-	-
Capital Spares	-	-	-	-	-
Coastal Infrastructure	1 299	1 299	-	-	-
Sand Pumps	-	-	-	-	-
Piers	-	-	-	-	-
Revetments	-	-	-	-	-
Promenades	-	-	-	-	-
Capital Spares	1 299	1 299	-	-	-
Information and Communication Infrastructure	-	-	-	-	-
Data Centres	-	-	-	-	-
Core Layers	-	-	-	-	-
Distribution Layers	-	-	-	-	-
Capital Spares	-	-	-	-	-
<b>Community Assets</b>	<b>435</b>	<b>435</b>	<b>-</b>	<b>-</b>	<b>-</b>
Community Facilities	435	435	-	-	-
Halls	435	435	-	-	-
Centres	-	-	-	-	-
Crèches	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-
Testing Stations	-	-	-	-	-
Museums	-	-	-	-	-
Galleries	-	-	-	-	-
Theatres	-	-	-	-	-
Libraries	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-
Police	-	-	-	-	-
Purts	-	-	-	-	-
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	-	-	-	-	-
<b>Heritage assets</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Monuments	-	-	-	-	-
Historic Buildings	-	-	-	-	-
Works of Art	-	-	-	-	-
Conservation Areas	-	-	-	-	-

Other Heritage	-	-	-	-	-
<b>Investment properties</b>	-	-	-	-	-
Revenue Generating	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-
<i>Improved Property</i>	-	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-	-
<b>Other assets</b>	-	-	-	-	-
Operational Buildings	-	-	-	-	-
<i>Municipal Offices</i>	-	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-	-
<i>Workshops</i>	-	-	-	-	-
<i>Yards</i>	-	-	-	-	-
<i>Stores</i>	-	-	-	-	-
<i>Laboratories</i>	-	-	-	-	-
<i>Training Centres</i>	-	-	-	-	-
<i>Manufacturing Plant</i>	-	-	-	-	-
<i>Depots</i>	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-
Housing	-	-	-	-	-
<i>Staff Housing</i>	-	-	-	-	-
<i>Social Housing</i>	-	-	-	-	-
<i>Capital Spares</i>	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-
Servitudes	-	-	-	-	-
Licences and Rights	-	-	-	-	-
<i>Water Rights</i>	-	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-	-
<i>Unspecified</i>	-	-	-	-	-
<b>Computer Equipment</b>	0	0	-	-	-
Computer Equipment	0	0	-	-	-
<b>Furniture and Office Equipment</b>	38	38	-	-	-
Furniture and Office Equipment	38	38	-	-	-
<b>Machinery and Equipment</b>	624	624	-	-	-
Machinery and Equipment	624	624	-	-	-
<b>Transport Assets</b>	1 306	1 306	-	-	-
Transport Assets	1 306	1 306	-	-	-
<b>Land</b>	-	-	-	-	-
Land	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-
Mature	-	-	-	-	-

<i>Policing and Protection</i>		-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-
Immature		-	-	-	-	-
<i>Policing and Protection</i>		-	-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-	-
<b>Total Repairs and Maintenance Expenditure to be adjusted</b>	<b>1</b>	<b>8 006</b>	<b>8 006</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
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
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

check balance







-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	<b>8 006</b>	<b>6 828</b>	<b>7 183</b>

*annual financial statements audited (note: only*

*existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec*

**KZN242 Nquthu - Supporting Table SB18d Adjustments Budget - depreciation by asset class -**

Description	Ref	Budget Year 2025/				
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.
		A	7 A1	8 B	9 C	10 D
<b>R thousands</b>						
<b>Depreciation by Asset Class/Sub-class</b>						
<b>Infrastructure</b>		<b>20 140</b>	<b>20 140</b>	<b>-</b>	<b>-</b>	<b>-</b>
Roads Infrastructure		15 423	15 423	-	-	-
Roads		15 423	15 423	-	-	-
Road Structures		-	-	-	-	-
Road Furniture		-	-	-	-	-
Capital Spares		-	-	-	-	-
Storm water Infrastructure		1 314	1 314	-	-	-
Drainage Collection		-	-	-	-	-
Storm water Conveyance		1 314	1 314	-	-	-
Attenuation		-	-	-	-	-
Electrical Infrastructure		1 623	1 623	-	-	-
Power Plants		-	-	-	-	-
HV Substations		1 623	1 623	-	-	-
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		1 780	1 780	-	-	-
Landfill Sites		1 780	1 780	-	-	-
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	0	0	-	-	-
Data Centres	-	-	-	-	-
Core Layers	-	-	-	-	-
Distribution Layers	0	0	-	-	-
Capital Spares	-	-	-	-	-
<b>Community Assets</b>	<b>8 502</b>	<b>8 502</b>	-	-	-
Community Facilities	8 502	8 502	-	-	-
Halls	8 502	8 502	-	-	-
Centres	-	-	-	-	-
Crèches	-	-	-	-	-
Clinics/Care Centres	-	-	-	-	-
Fire/Ambulance Stations	-	-	-	-	-
Testing Stations	-	-	-	-	-
Museums	-	-	-	-	-
Galleries	-	-	-	-	-
Theatres	-	-	-	-	-
Libraries	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-
Police	-	-	-	-	-
Purts	-	-	-	-	-
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	-	-	-	-	-
<b>Heritage assets</b>	-	-	-	-	-
Monuments	-	-	-	-	-
Historic Buildings	-	-	-	-	-
Works of Art	-	-	-	-	-
Conservation Areas	-	-	-	-	-

Other Heritage	-	-	-	-	-
<b>Investment properties</b>	<b>90</b>	<b>90</b>	-	-	-
Revenue Generating	90	90	-	-	-
Improved Property	90	90	-	-	-
Unimproved Property	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-
Improved Property	-	-	-	-	-
Unimproved Property	-	-	-	-	-
<b>Other assets</b>	<b>2 100</b>	<b>2 100</b>	-	-	-
Operational Buildings	2 100	2 100	-	-	-
Municipal Offices	2 100	2 100	-	-	-
Pay/Enquiry Points	-	-	-	-	-
Building Plan Offices	-	-	-	-	-
Workshops	-	-	-	-	-
Yards	-	-	-	-	-
Stores	-	-	-	-	-
Laboratories	-	-	-	-	-
Training Centres	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-
Depots	-	-	-	-	-
Capital Spares	-	-	-	-	-
Housing	-	-	-	-	-
Staff Housing	-	-	-	-	-
Social Housing	-	-	-	-	-
Capital Spares	-	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-	-
Servitudes	-	-	-	-	-
Licences and Rights	-	-	-	-	-
Water Rights	-	-	-	-	-
Effluent Licenses	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-
Unspecified	-	-	-	-	-
<b>Computer Equipment</b>	<b>552</b>	<b>552</b>	-	-	-
Computer Equipment	552	552	-	-	-
<b>Furniture and Office Equipment</b>	<b>395</b>	<b>395</b>	-	-	-
Furniture and Office Equipment	395	395	-	-	-
<b>Machinery and Equipment</b>	<b>2 100</b>	<b>2 100</b>	-	-	-
Machinery and Equipment	2 100	2 100	-	-	-
<b>Transport Assets</b>	<b>3 120</b>	<b>3 120</b>	-	-	-
Transport Assets	3 120	3 120	-	-	-
<b>Land</b>	-	-	-	-	-
Land	-	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-
<b>Living resources</b>	-	-	-	-	-
Mature	-	-	-	-	-

Policing and Protection		-	-	-	-	-
Zoological plants and animals		-	-	-	-	-
Immature		-	-	-	-	-
Policing and Protection		-	-	-	-	-
Zoological plants and animals		-	-	-	-	-
<b>Total Depreciation to be adjusted</b>	<b>1</b>	<b>37 000</b>	<b>37 000</b>	<b>-</b>	<b>-</b>	<b>-</b>

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
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
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$







-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	37 000	0	0

annual financial statements audited (note: only

existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

**KZN242 Nquthu - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets**

Description	Ref	Bu			
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital
		A	7 A1	8 B	9 C
<b>R thousands</b>					
<b>Capital expenditure on upgrading of existing assets by Asset Class/Sub-class</b>					
<b>Infrastructure</b>		0	0	-	-
Roads Infrastructure		0	0	-	-
Roads		0	0	-	-
Road Structures		0	0	-	-
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	-	-	-	-
<b>Community Assets</b>	<b>2 965</b>	<b>2 965</b>	-	-
Community Facilities	-	-	-	-
Halls	-	-	-	-
Centres	-	-	-	-
Crèches	-	-	-	-
Clinics/Care Centres	-	-	-	-
Fire/Ambulance Stations	-	-	-	-
Testing Stations	-	-	-	-
Museums	-	-	-	-
Galleries	-	-	-	-
Theatres	-	-	-	-
Libraries	-	-	-	-
Cemeteries/Crematoria	-	-	-	-
Police	-	-	-	-
Purts	-	-	-	-
Public Open Space	-	-	-	-
Nature Reserves	-	-	-	-
Public Ablution Facilities	-	-	-	-
Markets	-	-	-	-
Stalls	-	-	-	-
Abattoirs	-	-	-	-
Airports	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-
Capital Spares	-	-	-	-
Sport and Recreation Facilities	<b>2 965</b>	<b>2 965</b>	-	-
Indoor Facilities	-	-	-	-
Outdoor Facilities	2 965	2 965	-	-
Capital Spares	-	-	-	-
<b>Heritage assets</b>	-	-	-	-
Monuments	-	-	-	-
Historic Buildings	-	-	-	-
Works of Art	-	-	-	-
Conservation Areas	-	-	-	-

Other Heritage	-	-	-	-
<b>Investment properties</b>	-	-	-	-
Revenue Generating	-	-	-	-
<i>Improved Property</i>	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-
Non-revenue Generating	-	-	-	-
<i>Improved Property</i>	-	-	-	-
<i>Unimproved Property</i>	-	-	-	-
<b>Other assets</b>	348	348	-	-
Operational Buildings	348	348	-	-
<i>Municipal Offices</i>	-	-	-	-
<i>Pay/Enquiry Points</i>	-	-	-	-
<i>Building Plan Offices</i>	-	-	-	-
<i>Workshops</i>	-	-	-	-
<i>Yards</i>	-	-	-	-
<i>Stores</i>	-	-	-	-
<i>Laboratories</i>	-	-	-	-
<i>Training Centres</i>	-	-	-	-
<i>Manufacturing Plant</i>	348	348	-	-
<i>Depots</i>	-	-	-	-
<i>Capital Spares</i>	-	-	-	-
Housing	-	-	-	-
<i>Staff Housing</i>	-	-	-	-
<i>Social Housing</i>	-	-	-	-
<i>Capital Spares</i>	-	-	-	-
<b>Biological or Cultivated Assets</b>	-	-	-	-
Biological or Cultivated Assets	-	-	-	-
<b>Intangible Assets</b>	-	-	-	-
Servitudes	-	-	-	-
Licences and Rights	-	-	-	-
<i>Water Rights</i>	-	-	-	-
<i>Effluent Licenses</i>	-	-	-	-
<i>Solid Waste Licenses</i>	-	-	-	-
<i>Computer Software and Applications</i>	-	-	-	-
<i>Load Settlement Software Applications</i>	-	-	-	-
<i>Unspecified</i>	-	-	-	-
<b>Computer Equipment</b>	-	-	-	-
Computer Equipment	-	-	-	-
<b>Furniture and Office Equipment</b>	-	-	-	-
Furniture and Office Equipment	-	-	-	-
<b>Machinery and Equipment</b>	-	-	-	-
Machinery and Equipment	-	-	-	-
<b>Transport Assets</b>	-	-	-	-
Transport Assets	-	-	-	-
<b>Land</b>	-	-	-	-
Land	-	-	-	-
<b>Zoo's, Marine and Non-biological Animals</b>	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-
<b>Living resources</b>	-	-	-	-
Mature	-	-	-	-

<i>Policing and Protection</i>		-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-
<i>Immature</i>		-	-	-	-
<i>Policing and Protection</i>		-	-	-	-
<i>Zoological plants and animals</i>		-	-	-	-
<b>Total Capital Expenditure on upgrading of existing assets to be adjusted</b>	<b>1</b>	<b>3 313</b>	<b>3 313</b>	<b>-</b>	<b>-</b>

References

1. Total Capital Expenditure on renewal of existing assets (SB18b) plus Total Capital Expenditure on new assets (SB18a) plus Total Capital Expenditure on
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
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 o.
13.  $G = B + C + D + E + F$
14. Adjusted Budget  $H = (A \text{ or } A1) + G$

	check balance	-
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-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	3 313	0	0	0

upgrading of existing assets (SB18e) must reconcile to total capital expenditure in Budgeted Capital Expenditure

r annual financial statements audited (note: only where

n existing programmes (section 28(2)(b)); projected savings (section 28(2)(d)); error correction (sec

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**KZN242 Nquthu - 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 Latitude	Medium Term Revenue and Expenditure Framework						
												Budget Year 2025/26		Budget Year +1 2026/27		Budget Year +2 2027/28		
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	
R thousands																		
<b>Parent municipality:</b> <i>List all capital projects grouped by Function</i>																		
<b>Entities:</b> <i>List all capital projects grouped by Municipal Entity</i>																		
<b>Entity Name</b> <i>Project name</i>																		

References  
 List all projects where approved budgets have been adjusted  
 Refer MFMA 330  
 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 PC00100206002\_00002)

KZN242 Nquthu - Supporting Table SB20 Not required -

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