



The Game changer of South Coast development

KZN216

*RAY NKONYENI LOCAL
MUNICIPALITY*

**ORIGINAL BUDGET AND
MTREF 2024/25**

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Glossary

Adjustments Budget – Prescribed in section 28 of the MFMA. The formal means by which a municipality may revise its annual budget during the year.

Allocations – Money received from Provincial or National Government or other municipalities.

Assessment Rates – Local Government taxation based on an assessed value of a property. To determine the rates payable, the assessed ratable value is multiplied by the rate in the rand.

Budget – The financial plan of the Municipality.

Budget Related Policy – Policy of a municipality affecting or affected by the budget, such as the tariffs policy, rates policy and credit control and debt collection policy.

Capital Expenditure – Spending on assets such as land, buildings, and machinery. Any capital expenditure must be reflected as an asset on the Municipality's Statement of Financial Position.

Cash flow statement – A statement showing when actual cash will be received and spent by the Municipality. Cash payments do not always coincide with budgeted expenditure timings. For example, when an invoice is received by the Municipality it scores as expenditure in the month it is received, even though it may not be paid in the same period.

DORA – Division of Revenue Act. Annual piece of legislation that shows the number of allocations from national to local government.

Equitable Share – A general grant paid to municipalities. It is predominantly targeted to help with free basic services.

Fruitless and wasteful expenditure – Expenditure that was made in vain and would have been avoided had reasonable care been exercised.

GFS – Government Finance Statistics. An internationally recognized classification system that facilitates like for like comparison between municipalities.

GRAP – Generally Recognized Accounting Practice. The new standard for municipal accounting and basis upon which the Annual Financial Statements are prepared.

IDP – Integrated Development Plan. The main strategic planning document of the Municipality

KPI's – Key Performance Indicators. Measures of service output and/or outcome.

MFMA – The Municipal Finance Management Act – no 53 of 2003. The principle piece of legislation relating to municipal financial management.

MTREF – Medium Term Revenue and Expenditure Framework. A medium-term financial plan, usually 3 years, based on a fixed first year and indicative further two years budget allocations. Also includes details of the previous and current years' financial position.

Operating Expenditure – Spending on the day-to-day expenses of the Municipality such as salaries and wages.

SDBIP – Service Delivery and Budget Implementation Plan. A detailed plan comprising quarterly performance targets and monthly budget estimates.

Strategic Objectives – The main priorities of the Municipality as set out in the IDP. Budgeted spending must contribute towards the achievement of the strategic objectives.

Unauthorized expenditure – Generally, spending without, or more than, an approved budget.

Virement – A transfer of budget.

Virement Policy - The policy that sets out the rules for budget transfers. Virements are normally allowed within a vote. Transfers between votes must be agreed by Council through an Adjustments Budget.

Vote – One of the main segments into which a budget is divided. In RAY NKONYENI LOCAL Municipality this means at directorate level.

PART 1 – BUDGET

1. Mayor’s Budget Speech

Refer to attached Mayor’s Speech

2. Resolutions

Refer to attached Council Resolution

3. Executive Summary

The application of sound financial management principles for the compilation of the RAY NKONYENI LOCAL Municipality’s Budget is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainability, economically and equitably to all communities.

The RAY NKONYENI LOCAL Municipality’s business and service delivery priorities were reviewed as part of this year’s planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and ‘nice to have’ items.

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers. Furthermore, the municipality has undertaken various customer care initiatives to ensure the municipality truly involves all citizens in the process of ensuring a people lead government.

National Treasury’s MFMA Circular No. 126 were used to guide the compilation of the 2024/25 MTREF which indicates the following amongst other things: guidance on budgeting for municipalities affected by redetermination of boundaries.

3.1 MFMA Circulars

NT has since issued **Circular No.126 and No. 128** in relation to this phenomenon on matters how the municipalities should consider on tabled annual budget before presented for approval. This budget circular is a follow-up to the one issued on 07 December 2023, and 04 March 2024 and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2024/25 Medium Term Revenue and Expenditure Framework (MTREF) and as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury’s Municipal Budget and Reporting Regulations (MBRR) within the current economic climate.

3.1.1 Funding the Budget

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

- Realistically anticipated revenues to be collected;
- Cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
- Borrowed funds, but only for the capital budget referred to in section 17(2).

Achievement of this requirement in totality effectively means that a Council has surplus in its budget by ensuring that a budgeted outflow does not exceed planned inflows.

Under old budget formats income generated approach was a key objective and this assisted in ensuring that outflows were matched by inflows, provided revenue collections were realistic. However, GRAP compliant budgets necessitate that budget 'balancing' be much more comprehensive.

New budgeting and accounting formats demand that the budgeted Statement of Financial Performance, the Budgeted Statement of Financial Position, and the Budgeted Statement of Cash Flows must be considered simultaneously to ensure effective financial management and sustainability.

3.1.2 A Credible Budget

Amongst other things, a credible budget is a budget that:

- Funds only activities consistent with the revised IDP and vice versa ensuring the IDP is realistically achievable given the financial constraints of the municipality;
- Is achievable in terms of agreed service delivery and performance targets;
- Contains revenue and expenditure projections that are consistent with current and past performance and supported by documented evidence of future assumptions;
- Does not jeopardize the financial viability of the municipality (ensures that the financial position is maintained within generally accepted prudential limits and that obligations can be met in the short, medium, and long term); and
- Provides managers with appropriate levels of delegation sufficient to meet their financial management responsibilities.

A budget sets out certain service delivery levels and associated financial implications. Therefore, the community should realistically expect to receive these promised service delivery levels and understand the associated financial implications. Major under spending due to under collection of revenue or poor planning is a clear example of a budget that is not credible and unrealistic.

Furthermore, budgets tabled for consultation at least 90 days prior to the start of the budget year should already be credible and close to the final approved budget.

The main challenges experienced during the compilation of the Original Budget 2024/25 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost and electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;

The following budget principles and guidelines directly informed the compilation of the 2024/25 Original Budget:

- The 2024/25 Budget priorities and targets, as well as the base line allocations contained in that Draft Budget were adopted as the upper limits for the new baselines for the 2024/25 draft budget;
- The 2024 Division of Revenue Bill issued in February 2024;
- The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2) of the Division of Revenue Act, 2024 there will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the annual Division of Revenue Act;

4. Consolidated Overview

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Financial Performance										
Property rates	–	–	–	509,406	509,406	509,406	508,607	532,893	557,406	583,046
Service charges	195,945	214,942	212,429	245,147	245,147	245,147	281,596	278,556	291,370	304,773
Investment revenue	3,513	5,182	–	8,511	11,275	11,275	9,783	11,916	12,464	13,037
Transfer and subsidies - Operational	288,551	257,076	(47,515)	390,026	389,742	389,742	351,447	324,656	328,401	329,975
Other own revenue	135,993	149,734	(545,947)	98,017	114,482	114,482	79,771	122,121	122,674	129,445
Total Revenue (excluding capital transfers and contributions)	624,002	626,934	(381,034)	1,251,108	1,270,052	1,270,052	1,231,204	1,270,142	1,312,314	1,360,277
Employee costs	431,110	444,033	455,419	483,929	483,842	483,842	398,016	497,297	520,318	544,101
Remuneration of councillors	28,366	26,249	–	31,164	40,283	40,283	34,460	34,185	35,758	37,403
Depreciation and amortisation	100,268	94,081	94,294	104,756	110,770	110,770	72,726	107,839	112,800	117,989
Interest	12,479	20,742	–	9,958	9,960	9,960	1,463	11,818	12,362	12,930
Inventory consumed and bulk purchases	118,677	135,998	107,470	168,819	166,358	166,358	120,306	166,532	174,192	182,205
Transfers and subsidies	10,275	17,262	–	13,838	14,737	14,737	40	17,133	17,952	18,778
Other expenditure	299,754	345,810	372,230	430,213	487,227	487,227	342,030	414,894	433,947	453,909
Total Expenditure	1,000,928	1,084,174	1,029,414	1,242,678	1,313,177	1,313,177	969,041	1,249,698	1,307,330	1,367,315
Surplus/(Deficit)	(376,926)	(457,240)	(1,410,448)	8,430	(43,125)	(43,125)	262,163	20,444	4,985	(7,038)
Transfers and subsidies - capital (monetary allocations)	92,244	158,945	–	109,848	123,093	123,093	89,036	132,163	122,164	83,468
Transfers and subsidies - capital (in-kind)	2,339	6,597	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Capital expenditure & funds sources										
Capital expenditure	121,266	188,144	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Transfers recognised - capital	80,548	141,090	161,075	95,520	107,038	107,038	80,611	114,924	120,211	125,741
Borrowing	–	1,867	6,412	21,452	21,452	21,452	–	9,000	8,520	4,428
Internally generated funds	15,377	27,049	44,758	33,921	47,890	47,890	26,874	63,634	66,561	69,623
Total sources of capital funds	95,926	170,007	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Financial position										
Total current assets	367,716	375,610	260,478	645,023	609,181	609,181	377,898	833,735	921,958	997,366
Total non current assets	1,882,418	2,029,413	3,967,312	2,037,876	2,063,000	2,063,000	357,306	2,242,159	2,324,651	2,397,933
Total current liabilities	290,521	345,698	287,078	335,379	356,723	356,723	(425,536)	439,675	503,510	601,977
Total non current liabilities	127,217	191,699	90,820	158,975	158,975	158,975	(98,891)	170,711	149,943	123,736
Community wealth/Equity	1,907,021	2,115,346	–	2,188,546	2,156,484	2,156,484	(2,596,548)	2,465,507	2,593,156	2,669,586
Cash flows										
Net cash from (used) operating	870,653	376,538	1,257,890	115,523	127,273	127,273	316,418	222,488	219,453	217,158
Net cash from (used) investing	(106,497)	(184,790)	(242,572)	(168,358)	(187,898)	(187,898)	(123,814)	(161,114)	(168,525)	(176,277)
Net cash from (used) financing	(16,932)	(35,816)	(31,987)	(18,414)	(32,117)	(32,117)	(40,133)	(24,605)	(26,631)	(32,340)
Cash/cash equivalents at the year end	1,384,585	279,698	993,830	60,342	38,850	(92,741)	266,722	151,021	175,318	183,858
Cash backing/surplus reconciliation										
Cash and investments available	142,886	121,874	(28,365)	40,427	22,857	22,857	188,679	151,021	175,318	183,858
Application of cash and investments	(37,418)	(38,964)	326,167	54,081	94,304	188,822	(4,463)	(244,099)	(231,068)	(182,741)
Balance - surplus (shortfall)	180,304	160,838	(354,532)	(13,654)	(71,446)	(165,964)	193,142	395,120	406,386	366,599
Asset management										
Asset register summary (WCV)	1,882,418	2,029,413	2,162,440	1,938,095	1,952,622	1,952,622	–	2,114,269	2,062,989	1,996,345
Depreciation	94,351	88,712	87,271	102,525	102,525	102,525	86,018	89,975	94,113	94,113
Renewal and Upgrading of Existing Assets	19,865	54,631	100,389	64,420	70,993	70,993	72,990	73,628	77,014	77,014
Repairs and Maintenance	44,148	51,638	57,885	193,951	190,802	190,802	135,600	134,516	140,703	140,703
Free services										
Cost of Free Basic Services provided	–	–	1,079	1,067	1,067	1,067	–	1,345	1,407	1,472
Revenue cost of free services provided	–	–	(74,390)	7	7	7	–	6	6	7
Households below minimum service level	0	0	0	0	0	0	0	0	0	0
Water:	0	0	0	0	0	0	0	0	0	0
Sanitation/sewerage:	0	0	0	0	0	0	0	0	0	0
Energy:	0	0	0	0	0	0	0	0	0	0
Refuse:	0	0	0	0	0	0	0	0	0	0

Total revenue is R 1,402 billion including both operational and capital revenue and increase by R 2.607 million over the 2024/25 MTREF.

Total operating expenditure excluding capital expenditure for the 2024/25 budget will be R 1,249.7 billion and overall budgeted performance is showing a surplus of R 152.607 million. Included on the budget performance is item for depreciation and asset impairment to the value of R 107.839 million and it is funded as per the Circular No. 115.

Capital expenditure for the year as per the budget amounts to R 187.558 million. This budget is funded through national and provincial grants as well as internal funds.

5. Operating Revenue Framework

For RAY NKONYENI LOCAL Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 100 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and

The following table is a summary of the 2024/25 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source.

KZN216 Ray Nkonyeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	141,263	157,558	153,095	182,436	182,436	182,436	154,101	207,222	216,754	226,724
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	54,682	57,384	59,334	62,711	62,711	62,711	127,496	71,335	74,616	78,048
Sale of Goods and Rendering of Services		64,424	60,780	-	9,571	14,824	14,824	14,061	22,615	18,590	20,574
Agency services		5,400	4,965	4,686	5,371	-	-	4,879	6,892	7,209	7,540
Interest		-	-	10,845	-	-	-	-	-	-	-
Interest earned from Receivables		4,825	5,554	34,537	6,982	8,340	8,340	6,876	8,202	8,579	8,974
Interest earned from Current and Non Current Assets		3,513	5,182	-	8,511	11,275	11,275	9,783	11,916	12,464	13,037
Dividends		-	-	23,969	-	-	-	-	-	-	-
Rent on Land		-	-	8,330	-	-	-	-	-	-	-
Rental from Fixed Assets		3,785	3,897	5,341	3,498	4,975	4,975	3,613	5,203	5,442	5,692
Licence and permits		473	269	285,417	636	637	637	510	737	771	806
Operational Revenue		3,006	1,149	29,547	1,106	1,230	1,230	836	1,091	1,141	1,193
Non-Exchange Revenue											
Property rates	2	-	-	-	509,406	509,406	509,406	508,607	532,893	557,406	583,046
Surcharges and Taxes		10	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		16,546	30,190	(455,419)	31,062	34,529	34,529	14,573	32,812	34,321	35,900
Licences or permits		5,094	7,870	(29,567)	9,628	9,628	9,628	7,332	11,956	12,506	13,081
Transfer and subsidies - Operational		288,551	257,076	(47,515)	390,025	389,742	389,742	351,447	324,656	328,401	329,975
Interest		23,401	25,602	(94,294)	30,164	30,164	30,164	26,588	32,615	34,115	35,684
Fuel Levy		-	-	(24,062)	-	-	-	-	-	-	-
Operational Revenue		-	-	(107,470)	-	-	-	-	-	-	-
Gains on disposal of Assets		-	0	(11,774)	-	652	652	-	-	-	-
Other Gains		9,029	9,459	(211,569)	-	9,503	9,503	503	-	-	-
Discontinued Operations		-	-	(14,465)	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		624,002	626,934	(381,034)	1,251,108	1,270,052	1,270,052	1,231,204	1,270,142	1,312,314	1,360,277

Revenue generated from rates, services charges and transfers from grants forms a significant percentage of the revenue basket for the municipality. Rates, service charge revenues and transfers and grants comprise more than two thirds of the total revenue mix.

In the 2024/25 financial year, revenue from rates, services charges, other revenue, and operational grants totaled to R 1,270.142 billion. Property rate revenue increased from R 509.406 million to R 532.893 million, tariffs have been increased by CPI percentage of 4.9%. The municipality uses the CPI as stated from Circular No. 128 for most of the revenue items. Services charges-Electricity tariffs have been increased by 12.72%.

Property rates are the first largest revenue source amounting R532.893 million rand in 2024/25. Second and third largest sources are revenue from the operational grants followed by service charges which are R324.656 million and 278.557 million respectively.

Other revenue' which consists of various items such as income received from construction contract revenue, permits and licenses, building plan fees, connection fees, transport fees and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective, and market related.

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were considered to ensure the financial sustainability of the

municipality. Revenue tariffs have been increased by 4.9% for the 2025 budget. Services charges electricity at a total budget of R207 221 599. Electricity has been increased by 12.72% for domestic customers, 13.72% for commercial and industrial customers, and lastly 14.1% for time of use customers, in line with cost of supply study done by the municipality and NERSA guidelines.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs, and other charges as low as possible. Municipalities must justify in their budget documentation all increases more than the 4.9 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. In line with circular 126 guidelines the municipality implemented a tariff increment of 4.9%.

5.1. Property Rates

National Treasury's MFMA Circular No. 58 and 59 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties. The implementation of these regulations was done in the previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- The first R15 000 of the market value of a property used for residential purposes is excluded from the rate-able value (Section 17(h) of the MPRA). In addition to this rebate, a further R85 000 and R50 000 reduction on the market value of a property for residential and vacant land categories respectively, will be granted in terms of the municipality's own Property Rates Policy;
- 100 per cent rebate will be granted to registered indigents and child headed household in terms of the Indigent Policy;
- For pensioners, physically and mentally disabled persons whose household income equal 2 state pensions, 4 state pensions and 6 state pensions will receive a rebate of 75%, 50% and 25 % respectively in terms of Rates policy.
- Indigents, in terms of the indigent policy are exempt from paying rates if the value of the property is less than R350 000.00.

The categories of rate-able properties for purposes of levying rates the proposed rates increase from the 2023/24 financial year is 4.9 per cent and the table below reflect individual municipality tariff for rates since the new valuation and new tariffs will be implemented in 2024/25 budget year.

5.2. Sale of Electricity and Impact of Tariff Increases

Services charges electricity at a total budget of R207.222 million. Electricity has been increased by 12.72% for domestic customers, 13.72% for commercial and industrial customers, and lastly 14.1% for time of use customers, in line with cost of supply study done by the municipality and NERSA guidelines. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

5.3. Waste Removal and Impact of Tariff budget

The Service charges waste removal budget for 2024/25 is R 71. 335. The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by 7% for the 2025 budget year.

5.4. Waste Removal and Impact of Tariff Increases

The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by 7% for the 2025 budget year.

5.5. Other Tariff of Charges

Other tariff of charges such licenses and permits, town planning, fines and other revenue have been increased by 4.9 per cent and tariff of charges is attached as annexure.

6. Operating Expenditure Framework

KZN216 Ray Nkonyeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

2024/25 Medium Term Revenue & Expenditure Framework												
Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27

6.1. Employee Related Costs & Remuneration of councilors

The budget for employee related cost and remuneration of councilor's amounts to R 531.5 million for 2024/25 financial year. Employee related cost amounts to 43% of total operating budget which is more than threshold treasury guideline of 35%-40%. An increase in employee related cost in 2024/25 versus 2023/24 is due an increment on basic salaries by CPI. The was approved to get paid on the new Task Grade, which is Grade 5 as from July 2022, so there was an amount of R9.9 million backpay in the CY.

6.2. Bulk purchases

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The increase is 12.72 per cent based on the mid-year performance as per CPI % and budgeted R191.738 million for 2024/25.

6.3. Debt Impairment

The budget amount is R 11.290 million with the difference of R 21.281 million. The difference is attributed to the development of debt collection processes and change in policies that will increase the amount of revenue collected by the municipality and significantly decrease the amount of debt impaired.

6.4. Depreciation and amortization

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 107,839 million for the 2024/25 financial and equates to 8.9 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

6.5. Interest Expense

Interest expense amounted to R 11.8 million and that includes the finance charges of DBSA loan and the interest of financial lease. The amortization table will be included in the supporting documents.

6.6. Contracted services

Contracted services equal to 18 per cent of the expenditure budget and has been budgeted at R 227.033 million. Contracted Services made up of 3 categories n namely, Consultants and Professional Services, Contractors, and Outsourced services. The decrease on the contracted services, when comparing to the budget amount in FY 2023/24 is due to the Disaster Recovery the municipality received in the FY 2023/24

and not received in FY 2024/25.

6.7. Other expenditure

Other expenditure includes items such as audit fees, subsistence and travelling, professional fees, legal fees, bank charges, Budget Road shows, municipal running cost and all other expenditure forms part on the above-mentioned categories of expenses.

6.8. Repairs and Maintenance

During the compilation of the 2022/23 MTREF operational repairs and maintenance was identified as a strategic imperative owing to the aging of the municipality's infrastructure and historic deferred maintenance especially roads. The municipality has an infrastructure maintenance plan to ensure that assets are in good condition.

Repairs and maintenance comprise of amongst others the employee related costs, the purchase of fuel, diesel, materials for maintenance, potholes, cleaning materials and chemicals. This group of expenditure has been prioritized to ensure sustainability of the municipality's infrastructure especially potholes. Budgeted Repairs budgeted amount for 2025 amounts to R135.600 million which amounts to 10% of the operating budget and 7% against Carry Value of PPE using the latest audited Annual Financial Statements.

6.9. Free Basic Services: Basic Social Service Package

The social package assists households that are poor or face circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality's Indigent Policy and the policy is reviewed annually. The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

6.10. Overall expenditure

The overall operational expenditure budget for 2024/25 amount to 1,249.698 billion.

It must also be appreciated that the consumer price index, as measured by CPI, is not a good measure of the cost increases of goods and services relevant to municipalities. The basket of goods and services utilized for the calculation of the CPI consist of items such as food, petrol, and medical services, whereas the cost drivers of a municipality are informed by items such as the cost of remuneration, bulk purchases of electricity, petrol, diesel, chemicals, cement etc.

The current challenge facing the municipality is managing the gap between cost drivers and tariffs levied, as any shortfall must be made up by either operational efficiency gains or service level reductions.

The percentage increases of Eskom bulk tariffs of 12.72% are far beyond the mentioned

inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the municipality.

7. Capital Expenditure

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		333	208	320	-	27	27	-	387	405	423
Vote 2 - Finance and Administration		940	3,072	3,938	3,801	4,108	4,108	-	7,300	7,636	7,987
Vote 3 - Internal Audit		46	92	676	200	220	220	-	210	220	230
Vote 4 - Community and Social Services		7,280	6,051	379	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		189	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		194	6,544	1,464	4,340	995	995	-	4,600	4,812	5,033
Vote 7 - Housing		36	115	229	180	189	189	-	55	58	60
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		36,683	93,782	109,467	111,220	116,888	116,888	-	140,425	146,884	153,641
Vote 10 - Road Transport		42,811	52,408	77,943	7,200	31,700	31,700	-	15,900	16,631	17,396
Vote 11 - Environmental Protection		4,405	3,108	(454)	500	300	300	-	1,285	1,344	1,406
Vote 12 - Energy Sources		443	2,576	13,778	22,952	21,452	21,452	-	15,997	15,839	12,083
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		2,565	2,052	4,505	500	500	500	-	1,400	1,464	1,532
Capital single-year expenditure sub-total		95,926	170,007	212,244	150,893	176,379	176,379	-	187,558	195,292	199,792
Total Capital Expenditure - Vote		95,926	170,007	212,244	150,893	176,379	176,379	-	187,558	195,292	199,792
Capital Expenditure - Functional											
Governance and administration		21,823	21,561	4,934	4,001	4,355	4,355	2,912	7,897	8,260	8,640
Executive and council		494	186	320	-	27	27	-	387	405	423
Finance and administration		21,283	21,283	3,938	3,801	4,108	4,108	2,734	7,300	7,636	7,987
Internal audit		46	92	676	200	220	220	188	210	220	230
Community and public safety		8,553	14,454	2,072	4,520	1,185	1,185	508	4,655	4,869	5,093
Community and social services		7,320	7,814	379	-	-	-	-	-	-	-
Sport and recreation		960	-	-	-	-	-	-	-	-	-
Public safety		222	6,525	1,464	4,340	995	995	420	4,600	4,812	5,033
Housing		50	115	229	180	189	189	88	55	58	60
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		81,930	146,190	187,798	118,920	148,888	148,888	103,613	157,125	164,353	171,913
Planning and development		36,704	93,782	109,467	111,220	116,888	116,888	85,128	140,425	146,884	153,641
Road transport		45,225	52,408	77,943	7,200	31,700	31,700	18,194	15,900	16,631	17,396
Environmental protection		0	-	389	500	300	300	292	800	837	875
Trading services		4,554	2,831	18,283	23,452	21,952	21,952	452	17,397	17,303	13,615
Energy sources		1,902	2,599	13,778	22,952	21,452	21,452	-	15,997	15,839	12,083
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2,652	232	4,505	500	500	500	452	1,400	1,464	1,532
Other		4,405	3,108	(843)	-	-	-	-	485	507	530
Total Capital Expenditure - Functional	3	121,266	188,144	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Funded by:											
National Government		61,452	123,508	130,557	93,781	103,166	103,166	80,611	114,490	119,756	125,265
Provincial Government		10,689	6,697	30,518	1,739	3,872	3,872	-	435	455	476
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov)		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions		8,407	10,885	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	80,548	141,090	161,075	95,520	107,038	107,038	80,611	114,924	120,211	125,741
Borrowing	6	-	1,867	6,412	21,452	21,452	21,452	-	9,000	8,520	4,428
Internally generated funds		15,377	27,049	44,758	33,921	47,890	47,890	26,874	63,634	66,561	69,623
Total Capital Funding	7	95,926	170,007	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
References											

Total Capital Expenditure amounts to R 186.158 million. The main source of funding of the 2024/25 Capital budget of R 114.490 million is transfers recognized capital from National, R 62.234 million funded internal, R 9 million funded by borrowings and R 435 thousand from provincial governments. The capital budget is aimed to facilitate service

delivery where it is essential and address historical backlogs of our country.

Capital Budget (Excl. Vat)

• Integrated Urban Development Grant	R 74, 972 million
• Neighbourhood Grant	R 34, 783 million
• Energy Efficiency Demand	R 4,735 million
• Margate Airport	R 435 thousand
• Borrowings	R 9,000 million
• Internally generated funds	<u>R 63,634 million</u>
	<u>R 187,558 million</u>

PART 2 –ANNUAL BUDGET TABLES

8. Annual Budget Tables

The following are the main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations.

Table 1 MBRR Table A1 - Budget Summary

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	–	–	–	509,406	509,406	509,406	508,607	532,893	557,406	583,046
Service charges	195,945	214,942	212,429	245,147	245,147	245,147	281,596	278,556	291,370	304,773
Investment revenue	3,513	5,182	–	8,511	11,275	11,275	9,783	11,916	12,464	13,037
Transfer and subsidies - Operational	288,551	257,076	(47,515)	390,026	389,742	389,742	351,447	324,656	328,401	329,975
Other own revenue	135,993	149,734	(545,947)	98,017	114,482	114,482	79,771	122,121	122,674	129,445
Total Revenue (excluding capital transfers and contributions)	624,002	626,934	(381,034)	1,251,108	1,270,052	1,270,052	1,231,204	1,270,142	1,312,314	1,360,277
Employee costs	431,110	444,033	455,419	483,929	483,842	483,842	398,016	497,297	520,318	544,101
Remuneration of councillors	28,366	26,249	–	31,164	40,283	40,283	34,460	34,185	35,758	37,403
Depreciation and amortisation	100,268	94,081	94,294	104,756	110,770	110,770	72,726	107,839	112,800	117,989
Interest	12,479	20,742	–	9,958	9,960	9,960	1,463	11,818	12,362	12,930
Inventory consumed and bulk purchases	118,677	135,998	107,470	168,819	166,358	166,358	120,306	166,532	174,192	182,205
Transfers and subsidies	10,275	17,262	–	13,838	14,737	14,737	40	17,133	17,952	18,778
Other expenditure	299,754	345,810	372,230	430,213	487,227	487,227	342,030	414,894	433,947	453,909
Total Expenditure	1,000,928	1,084,174	1,029,414	1,242,678	1,313,177	1,313,177	969,041	1,249,698	1,307,330	1,367,315
Surplus/(Deficit)	(376,926)	(457,240)	(1,410,448)	8,430	(43,125)	(43,125)	262,163	20,444	4,985	(7,038)
Transfers and subsidies - capital (monetary allocations)	92,244	158,945	–	109,848	123,093	123,093	89,036	132,163	122,164	83,468
Transfers and subsidies - capital (in-kind)	2,339	6,597	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Capital expenditure & funds sources										
Capital expenditure	121,266	188,144	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Transfers recognised - capital	80,548	141,090	161,075	95,520	107,038	107,038	80,611	114,924	120,211	125,741
Borrowing	–	1,867	6,412	21,452	21,452	21,452	–	9,000	8,520	4,428
Internally generated funds	15,377	27,049	44,758	33,921	47,890	47,890	26,874	63,634	66,561	69,623
Total sources of capital funds	95,926	170,007	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Financial position										
Total current assets	367,716	375,610	260,478	645,023	609,181	609,181	377,898	833,735	921,958	997,366
Total non current assets	1,882,418	2,029,413	3,967,312	2,037,876	2,063,000	2,063,000	357,306	2,242,159	2,334,651	2,397,933
Total current liabilities	290,521	345,698	287,078	335,379	356,723	356,723	(425,536)	439,675	503,510	601,977
Total non current liabilities	127,217	191,699	90,820	158,975	158,975	158,975	(98,891)	170,711	149,943	123,736
Community wealth/Equity	1,907,021	2,115,346	–	2,188,546	2,156,484	2,156,484	(2,596,548)	2,465,507	2,593,156	2,669,586
Cash flows										
Net cash from (used) operating	870,653	376,538	1,257,890	115,523	127,273	127,273	316,418	222,488	219,453	217,158
Net cash from (used) investing	(106,497)	(184,790)	(242,572)	(168,358)	(187,898)	(187,898)	(123,814)	(161,114)	(168,525)	(176,277)
Net cash from (used) financing	(16,932)	(35,816)	(31,987)	(18,414)	(32,117)	(32,117)	(40,133)	(24,605)	(26,631)	(32,340)
Cash/cash equivalents at the year end	1,384,585	279,698	993,830	60,342	38,850	(92,741)	266,722	151,021	175,318	183,858
Cash backing/surplus reconciliation										
Cash and investments available	142,886	121,874	(28,365)	40,427	22,857	22,857	188,679	151,021	175,318	183,858
Application of cash and investments	(37,418)	(38,964)	326,167	54,081	94,304	188,822	(4,463)	(244,099)	(231,068)	(182,741)
Balance - surplus (shortfall)	180,304	160,838	(354,532)	(13,654)	(71,446)	(165,964)	193,142	395,120	406,386	366,599
Asset management										
Asset register summary (WDV)	1,882,418	2,029,413	2,162,440	1,938,095	1,952,622	1,952,622		2,114,269	2,062,989	1,996,345
Depreciation	94,351	88,712	87,271	102,525	102,525	102,525		86,018	89,975	94,113
Renewal and Upgrading of Existing Assets	19,865	54,631	100,389	64,420	70,993	70,993		72,990	73,628	77,014
Repairs and Maintenance	44,148	51,638	57,885	193,951	190,802	190,802		135,600	134,516	140,703
Free services										
Cost of Free Basic Services provided	–	–	1,079	1,067	1,067	1,067		1,345	1,407	1,472
Revenue cost of free services provided	–	–	(74,390)	7	7	7		6	6	7
Households below minimum service level										
Water:	0	0	0	0	0	0		0	0	0
Sanitation/sewerage:	0	0	0	0	0	0		0	0	0
Energy:	0	0	0	0	0	0		0	0	0
Refuse:	0	0	0	0	0	0		0	0	0

- Table A1 is a budget summary and provides a concise overview of the municipality's budget from all the major financial perspectives (financial performance, capital expenditure and funding sources, financial position, cash flow, MFMA funding compliance and asset management).
- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash, and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
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Table 2 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN216 Ray Nkonyeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)										
Functional Classification Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Governance and administration		314,978	287,451	821,236	840,943	855,049	855,049	891,408	924,221	953,324
Executive and council		267,278	233,153	260,646	285,237	285,237	285,237	302,729	308,450	309,120
Finance and administration		47,700	54,298	560,589	555,706	569,812	569,812	588,679	615,771	644,204
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		72,145	65,467	31,754	19,203	24,763	24,763	20,353	21,602	22,425
Community and social services		14,724	16,610	17,215	16,243	16,269	16,269	17,592	18,816	19,612
Sport and recreation		42	63	28	34	63	63	77	80	84
Public safety		418	86	149	150	279	279	175	184	192
Housing		56,961	48,708	14,362	2,775	8,153	8,153	2,509	2,522	2,536
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		116,722	200,492	223,166	242,674	260,756	260,756	183,592	176,704	145,695
Planning and development		87,081	157,084	166,632	113,160	130,365	130,365	131,761	122,489	88,985
Road transport		29,206	42,998	56,148	129,172	130,049	130,049	51,433	53,799	56,274
Environmental protection		435	411	386	342	342	342	398	417	436
Trading services		206,813	237,899	237,286	257,557	258,172	258,172	306,320	311,290	321,609
Energy sources		142,122	169,818	163,931	183,943	184,602	184,602	224,676	229,294	235,842
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		64,691	68,081	73,355	73,613	73,571	73,571	81,644	81,995	85,767
Other	4	7,928	1,166	565	579	653	653	632	661	692
Total Revenue - Functional	2	718,586	792,475	1,314,006	1,360,956	1,399,394	1,399,394	1,402,305	1,434,478	1,443,745
Expenditure - Functional										
Governance and administration		370,234	435,727	501,973	378,091	425,014	425,014	421,137	440,655	460,773
Executive and council		119,894	41,104	46,247	64,817	73,534	73,534	61,218	64,034	66,979
Finance and administration		226,057	362,428	409,888	268,751	309,921	309,921	320,759	335,660	350,948
Internal audit		24,282	32,195	45,838	44,523	41,559	41,559	39,160	40,961	42,845
Community and public safety		138,323	150,781	127,992	137,737	144,090	144,090	146,225	152,951	159,987
Community and social services		30,674	34,743	38,497	61,441	60,439	60,439	71,658	74,954	78,402
Sport and recreation		4,715	5,037	5,074	5,274	5,422	5,422	5,314	5,558	5,814
Public safety		35,193	50,559	53,184	52,947	58,165	58,165	55,858	58,428	61,115
Housing		67,742	60,442	31,238	18,075	20,064	20,064	13,395	14,011	14,656
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		192,766	176,277	214,547	356,280	365,985	365,985	310,086	324,350	339,270
Planning and development		36,003	43,238	41,941	45,114	51,181	51,181	74,268	77,684	81,257
Road transport		140,304	107,776	147,045	285,539	284,782	284,782	208,152	217,727	227,742
Environmental protection		16,458	25,264	25,562	25,627	30,022	30,022	27,666	28,939	30,270
Trading services		301,868	324,786	313,305	375,233	382,995	382,995	365,800	382,626	400,227
Energy sources		131,308	161,259	142,294	194,314	189,461	189,461	185,942	194,495	203,442
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		170,560	163,528	171,011	180,920	193,534	193,534	179,858	188,131	196,785
Other	4	2,447	3,015	5,789	5,850	5,606	5,606	6,451	6,748	7,058
Total Expenditure - Functional	3	1,005,637	1,090,586	1,163,606	1,253,191	1,323,690	1,323,690	1,249,698	1,307,330	1,367,315
Surplus/(Deficit) for the year		(287,051)	(298,111)	(150,400)	(107,765)	(75,703)	(75,703)	(152,607)	(127,149)	(76,430)

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

- Note that as a general principle the revenues for the Trading Services should exceed their expenditures. The table highlights that both Electricity function and Waste management function can finance its services. As both service charges are reflecting a surplus.
- Other functions that show a deficit between revenue and expenditure are being financed from rates revenues, other revenue sources and transfers recognized operational from both National and provincial departments.

Table 3 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)

KZN216 Ray Nkonyeni - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Executive and Council		267,278	233,153	260,646	285,237	285,237	285,237	302,729	308,450	309,120
Vote 2 - Finance and Administration		47,700	54,298	560,589	555,706	569,812	569,812	588,679	615,771	644,204
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		14,317	16,175	16,766	15,767	15,793	15,793	17,095	18,286	19,030
Vote 5 - Sport and Recreation		42	63	28	34	63	63	77	80	84
Vote 6 - Public Safety		825	521	598	626	755	755	672	714	774
Vote 7 - Housing		56,961	48,708	14,362	2,775	8,153	8,153	2,509	2,522	2,536
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		87,081	157,084	166,632	113,160	130,365	130,365	131,761	122,489	88,985
Vote 10 - Road Transport		29,206	42,998	56,148	129,172	130,049	130,049	51,433	53,799	56,274
Vote 11 - Environmental Protection		8,363	1,577	951	921	995	995	1,031	1,078	1,128
Vote 12 - Energy Sources		142,122	169,818	163,931	183,943	184,602	184,602	224,676	229,294	235,842
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		64,691	68,081	73,355	73,613	73,571	73,571	81,644	81,995	85,767
Total Revenue by Vote	2	718,586	792,475	1,314,006	1,360,956	1,399,394	1,399,394	1,402,305	1,434,478	1,443,745
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive and Council		119,894	41,104	46,247	64,817	74,771	74,771	62,817	65,707	68,729
Vote 2 - Finance and Administration		190,788	322,283	365,002	221,501	257,735	257,735	278,126	291,066	304,302
Vote 3 - Internal Audit		59,551	72,340	90,724	91,773	92,508	92,508	80,194	83,883	87,741
Vote 4 - Community and Social Services		28,313	31,671	34,982	57,999	57,267	57,267	68,449	71,598	74,891
Vote 5 - Sport and Recreation		4,715	5,037	5,074	5,274	5,422	5,422	5,314	5,558	5,814
Vote 6 - Public Safety		37,554	53,632	56,699	56,390	61,336	61,336	59,067	61,784	64,626
Vote 7 - Housing		67,742	60,442	31,238	18,075	20,064	20,064	13,395	14,011	14,656
Vote 8 - Other		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		36,003	43,238	41,941	45,114	51,181	51,181	74,268	77,684	81,257
Vote 10 - Road Transport		140,304	107,776	147,045	285,539	284,782	284,782	208,152	217,727	227,742
Vote 11 - Environmental Protection		18,905	28,278	31,351	31,478	35,629	35,629	34,117	35,687	37,328
Vote 12 - Energy Sources		131,308	161,259	142,294	194,314	189,461	189,461	185,942	194,495	203,442
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		170,560	163,528	171,011	180,920	193,534	193,534	179,858	188,131	196,785
Total Expenditure by Vote	2	1,005,837	1,090,586	1,163,806	1,253,191	1,323,890	1,323,890	1,248,898	1,307,330	1,367,315
Surplus(Deficit) for the year	2	(287,051)	(298,111)	150,400	107,765	75,703	75,703	152,607	127,148	76,430

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organizational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Table 4 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

KZN216 Ray Nkonyeni - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	141,263	157,558	153,095	182,436	182,436	182,436	154,101	207,222	216,754	226,724
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	54,682	57,384	59,334	62,711	62,711	62,711	127,496	71,335	74,616	78,048
Sale of Goods and Rendering of Services		64,424	60,780	-	9,571	14,824	14,824	14,061	22,615	18,590	20,574
Agency services		5,400	4,965	4,686	5,371	-	-	4,879	6,892	7,209	7,540
Interest		-	-	10,845	-	-	-	-	-	-	-
Interest earned from Receivables		4,825	5,554	34,537	6,982	8,340	8,340	6,876	8,202	8,579	8,974
Interest earned from Current and Non Current Assets		3,513	5,182	-	8,511	11,275	11,275	9,783	11,916	12,464	13,037
Dividends		-	-	23,969	-	-	-	-	-	-	-
Rent on Land		-	-	8,330	-	-	-	-	-	-	-
Rental from Fixed Assets		3,785	3,897	5,341	3,498	4,975	4,975	3,613	5,203	5,442	5,692
Licence and permits		473	269	285,417	636	637	637	510	737	771	806
Operational Revenue		3,006	1,149	29,547	1,106	1,230	1,230	836	1,091	1,141	1,193
Non-Exchange Revenue											
Property rates	2	-	-	-	509,406	509,406	509,406	508,607	532,893	557,406	583,046
Surcharges and Taxes		10	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		16,546	30,190	(455,419)	31,062	34,529	34,529	14,573	32,812	34,321	35,900
Licences or permits		5,094	7,870	(29,567)	9,628	9,628	9,628	7,332	11,966	12,506	13,081
Transfer and subsidies - Operational		288,551	257,076	(47,515)	390,025	389,742	389,742	351,447	324,656	328,401	329,975
Interest		23,401	25,602	(94,294)	30,164	30,164	30,164	26,588	32,615	34,115	35,584
Fuel Levy		-	-	(24,062)	-	-	-	-	-	-	-
Operational Revenue		-	-	(107,470)	-	-	-	-	-	-	-
Gains on disposal of Assets		-	0	(11,774)	-	652	652	-	-	-	-
Other Gains		9,029	9,459	(211,569)	-	9,503	9,503	503	-	-	-
Discontinued Operations		-	-	(14,465)	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		624,002	626,934	(381,034)	1,251,108	1,270,052	1,270,052	1,231,204	1,270,142	1,312,314	1,360,277
Expenditure											
Employee related costs	2	431,110	444,033	455,419	483,929	483,842	483,842	398,016	497,297	520,318	544,101
Remuneration of councillors		26,366	26,249	-	31,164	40,283	40,283	34,460	34,185	35,758	37,403
Bulk purchases - electricity	2	108,129	122,720	107,470	158,320	153,320	153,320	104,788	153,550	160,613	168,001
Inventory consumed	8	10,547	13,278	-	10,499	13,038	13,038	15,518	12,982	13,579	14,204
Debt impairment	3	(28,876)	(26,108)	(1,490)	-	32,571	32,571	-	11,290	11,809	12,352
Depreciation and amortisation		100,268	94,081	94,294	104,756	110,770	110,770	72,726	107,839	112,800	117,969
Interest		12,479	20,742	-	9,958	9,960	9,960	1,463	11,818	12,362	12,930
Contracted services		190,921	229,791	211,569	273,776	283,115	283,115	205,036	227,033	237,477	248,401
Transfers and subsidies		10,275	17,262	-	13,838	14,737	14,737	40	17,133	17,952	18,778
Irrecoverable debts written off		-	-	-	-	-	-	4,663	5,000	5,230	5,471
Operational costs		135,419	142,554	162,152	156,437	171,541	171,541	133,734	171,571	179,432	187,666
Losses on disposal of Assets		2,289	(427)	-	-	-	-	(1,404)	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		1,009,928	1,084,174	1,029,414	1,242,678	1,313,177	1,313,177	969,041	1,249,698	1,307,330	1,367,315
Surplus/(Deficit)		(376,926)	(457,240)	(1,410,448)	8,430	(43,125)	(43,125)	262,163	20,444	4,985	(7,038)
Transfers and subsidies - capital (monetary allocations)	6	92,244	158,945	-	109,848	123,093	123,093	89,036	132,163	122,164	83,468
Transfers and subsidies - capital (in-kind)	6	2,339	6,597	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(282,342)	(291,699)	(1,410,448)	118,278	79,969	79,969	351,199	152,607	127,149	76,430

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

- Total operating revenue is R1,270 billion and total capital revenue is R 132.2 million in 2024/25
- Total revenue for 2023/24 financial year is R1.402 billion.
- Revenue to be generated from property rates is R532.9 million in the 2024/25 financial year therefore remains a main funding source for the municipality.
- Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government amounts to R302.7 million. It needs to be noted that in real terms the grants receipts from

national government are growing rapidly over the MTREF. The municipality is not grants dependent since major part of revenue is own funding however we still must ensure that we collect every single cent that is due to us.

Table 5 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification, and funding source

Vote Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - Executive and Council		333	208	320	-	27	27	-	387	405	423
Vote 2 - Finance and Administration		940	3,072	3,938	3,801	4,108	4,108	-	7,300	7,636	7,987
Vote 3 - Internal Audit		46	92	676	200	220	220	-	210	220	230
Vote 4 - Community and Social Services		7,280	6,051	379	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		189	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		194	6,544	1,464	4,340	995	995	-	4,600	4,812	5,033
Vote 7 - Housing		36	115	229	180	189	189	-	55	58	60
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		36,683	93,782	109,467	111,220	116,888	116,888	-	140,425	146,884	153,641
Vote 10 - Road Transport		42,811	52,408	77,943	7,200	31,700	31,700	-	15,900	16,631	17,396
Vote 11 - Environmental Protection		4,405	3,108	(454)	500	300	300	-	1,285	1,344	1,406
Vote 12 - Energy Sources		443	2,576	13,778	22,952	21,452	21,452	-	15,997	15,839	12,083
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		2,565	2,052	4,505	500	500	500	-	1,400	1,464	1,532
Capital single-year expenditure sub-total		95,926	170,007	212,244	150,893	176,379	176,379	-	187,558	195,292	199,792
Total Capital Expenditure - Vote		95,926	170,007	212,244	150,893	176,379	176,379	-	187,558	195,292	199,792
Capital Expenditure - Functional											
Governance and administration		21,823	21,561	4,934	4,001	4,355	4,355	2,912	7,897	8,260	8,640
Executive and council		494	186	320	-	27	27	-	387	405	423
Finance and administration		21,263	21,263	3,938	3,801	4,108	4,108	2,724	7,300	7,636	7,987
Internal audit		46	92	676	200	220	220	188	210	220	230
Community and public safety		8,553	14,454	2,072	4,520	1,185	1,185	508	4,655	4,869	5,093
Community and social services		7,320	7,814	379	-	-	-	-	-	-	-
Sport and recreation		960	-	-	-	-	-	-	-	-	-
Public safety		222	6,525	1,464	4,340	995	995	420	4,600	4,812	5,033
Housing		50	115	229	180	189	189	88	55	58	60
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		81,930	146,190	187,798	118,920	148,888	148,888	103,613	157,125	164,353	171,913
Planning and development		36,704	93,782	109,467	111,220	116,888	116,888	85,128	140,425	146,884	153,641
Road transport		45,226	52,408	77,943	7,200	31,700	31,700	18,194	15,900	16,631	17,396
Environmental protection		0	-	389	500	300	300	292	800	837	875
Trading services		4,554	2,831	18,283	23,452	21,952	21,952	452	17,397	17,303	13,615
Energy sources		1,902	2,599	13,778	22,952	21,452	21,452	-	15,997	15,839	12,083
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2,652	232	4,505	500	500	500	452	1,400	1,464	1,532
Other		4,405	3,108	(843)	-	-	-	-	485	507	530
Total Capital Expenditure - Functional	3	121,266	188,144	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792
Funded by:											
National Government		61,452	123,508	130,557	93,781	103,166	103,166	80,611	114,490	119,756	125,265
Provincial Government		10,689	6,697	30,518	1,739	3,872	3,872	-	435	455	476
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Net / Prov		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		8,407	10,885	-	-	-	-	-	-	-	-
Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	80,548	141,090	161,075	95,520	107,038	107,038	80,611	114,924	120,211	125,741
Borrowing	6	-	1,867	6,412	21,452	21,452	21,452	-	9,000	8,520	4,428
Internally generated funds		15,377	27,049	44,758	33,921	47,890	47,890	26,874	53,634	66,561	69,623
Total Capital Funding	7	95,926	170,007	212,244	150,893	176,379	176,379	107,485	187,558	195,292	199,792

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification, and funding source

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- Single-year capital expenditure has been appropriated at R 187.558 million (Excl. VAT) for the 2024/25 financial year.
- Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- The capital programme is funded from capital and provincial grants and transfers and internally generated funds.
- Capital Projects expenditure and funding in Table A5 have been budgeted for excluding VAT.

Table 6 MBRR Table A6 - Budgeted Financial Position

KZN216 Ray Nkonyeni - Table A6 Budgeted Financial Position

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
ASSETS													
Current assets													
Cash and cash equivalents			142,886	121,874	6,950	40,427	22,857	22,857	188,679	151,021	175,318	183,858	
Trade and other receivables from exchange transactions		1	88,105	104,229	-	143,554	138,590	138,590	-	142,304	175,589	210,406	
Receivables from non-exchange transactions		1	32,422	30,519	-	333,984	307,784	307,784	-	374,949	397,370	420,822	
Current portion of non-current receivables			143	-	240,906	-	-	-	-	-	-	-	
Inventory		2	2,908	7,058	7,058	2,559	14,812	14,812	12,945	11,770	18,261	25,051	
VAT			98,002	108,453	5,564	121,348	121,988	121,988	171,806	149,223	150,952	152,760	
Other current assets			3,248	3,477	-	3,151	3,151	3,151	4,469	4,469	4,469	4,469	
Total current assets			367,716	375,610	260,478	645,023	609,181	609,181	377,898	833,735	921,958	997,366	
Non current assets													
Investments			-	-	-	-	-	-	-	-	-	-	
Investment property			290,226	345,006	354,869	307,811	316,811	316,811	354,869	354,869	354,869	354,869	
Property, plant and equipment		3	1,589,705	1,681,345	1,804,872	1,726,164	1,741,856	1,741,856	-	1,884,927	1,967,770	2,041,420	
Biological assets			-	-	1,804,872	-	-	-	-	-	-	-	
Living and non-living resources			-	-	-	-	-	-	-	-	-	-	
Heritage assets			2,071	2,205	-	2,205	2,205	2,205	2,210	2,210	2,210	2,210	
Intangible assets			416	857	489	1,697	2,129	2,129	228	153	(198)	(566)	
Trade and other receivables from exchange transactions			-	-	2,210	-	-	-	-	-	-	-	
Non-current receivables from non-exchange transactions			-	-	-	-	-	-	-	-	-	-	
Other non-current assets			-	-	-	-	-	-	-	-	-	-	
Total non current assets			1,882,418	2,029,413	3,967,312	2,037,876	2,063,000	2,063,000	357,306	2,242,159	2,324,651	2,397,933	
TOTAL ASSETS			2,250,134	2,405,023	4,227,790	2,682,899	2,672,182	2,672,182	735,205	3,075,894	3,246,609	3,395,299	
LIABILITIES													
Current liabilities													
Bank overdraft			-	-	35,315,198.00	-	-	-	-	-	-	-	
Financial liabilities			8,621	14,580	17,369	28,891	15,188	15,188	-	11,764	5,901	(232)	
Consumer deposits			32,039	32,846	44,683	32,846	32,846	32,846	(37,486)	35,315	35,315	35,315	
Trade and other payables from exchange transactions		4	127,667	133,406	-	112,595	158,431	158,431	(123,424)	191,807	237,158	271,471	
Trade and other payables from non-exchange transactions		5	42,624	49,104	-	46,376	33,987	33,987	(89,976)	38,415	57,008	121,278	
Provision			39,025	40,094	43,628	40,094	41,694	41,694	(27,311)	50,183	55,936	61,953	
VAT			40,545	75,668	146,083	74,576	74,576	74,576	(147,339)	112,191	112,191	112,191	
Other current liabilities			-	-	-	-	-	-	-	-	-	-	
Total current liabilities			290,521	345,698	287,078	335,379	356,723	356,723	(425,536)	439,675	503,510	601,977	
Non current liabilities													
Financial liabilities		6	3,109	49,160	43,628	16,435	16,435	16,435	-	24,628	3,860	(22,347)	
Provision		7	33,114	41,487	47,192	41,487	41,487	41,487	-	47,192	47,192	47,192	
Long term portion of trade payables			-	-	-	-	-	-	-	-	-	-	
Other non-current liabilities			90,994	101,052	-	101,052	101,052	101,052	(98,891)	98,891	98,891	98,891	
Total non current liabilities			127,217	191,699	90,820	158,975	158,975	158,975	(98,891)	170,711	149,943	123,736	
TOTAL LIABILITIES			417,738	537,397	377,898	494,353	515,698	515,698	(524,427)	610,387	653,453	725,713	
NET ASSETS			1,832,396	1,867,626	3,849,892	2,188,546	2,156,484	2,156,484	1,259,631	2,465,507	2,593,156	2,669,586	
COMMUNITY WEALTH/EQUITY													
Accumulated surplus/(deficit)		8	1,907,021	2,115,346	-	2,188,546	2,156,484	2,156,484	(2,596,548)	2,465,507	2,593,156	2,669,586	
Reserves and funds		9	-	-	-	-	-	-	-	-	-	-	
Other			-	-	-	-	-	-	-	-	-	-	
TOTAL COMMUNITY WEALTH/EQUITY			10	1,907,021	2,115,346	-	2,188,546	2,156,484	2,156,484	(2,596,548)	2,465,507	2,593,156	2,669,586

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 is consistent with international standards of good financial management practice and improves understanding for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;

- Changes in net assets; and
- Reserves

The statement of financial position shows that the municipality is financially health as assets exceeds liabilities.

Table 7 MBRR Table A7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table A7 Budgeted Cash Flows

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		406,074	437,643	462,432	483,936	483,936	483,936	413,415	506,248	529,535	553,894
Service charges		200,532	212,962	232,464	232,890	232,890	232,890	223,726	274,989	287,639	300,870
Other revenue		63,997	228,121	86,694	26,628	29,263	29,263	67,603	54,408	56,911	59,529
Transfers and Subsidies - Operational	1	386,761	314,043	291,700	390,290	395,386	395,386	350,817	336,888	339,116	342,325
Transfers and Subsidies - Capital	1	92,509	159,345	184,599	109,848	109,521	109,521	146,026	132,163	138,242	144,602
Interest		-	1,520	-	8,511	11,275	11,275	8,948	44,569	46,619	48,764
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(279,220)	(977,431)	(0)	(1,131,649)	(1,130,069)	(1,130,069)	(895,574)	(1,098,797)	(1,149,342)	(1,202,211)
Interest		-	336	-	9,958	9,958	9,958	1,457	(10,818)	(11,316)	(11,836)
Transfers and Subsidies	1	-	-	-	(14,888)	(14,888)	(14,888)	-	(17,163)	(17,952)	(18,778)
NET CASH FROM/(USED) OPERATING ACTIVITIES		870,653	376,538	1,257,890	115,523	127,273	127,273	316,418	222,488	219,453	217,158
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(106,497)	(184,790)	(242,572)	(168,358)	(187,898)	(187,898)	(123,814)	(161,114)	(168,525)	(176,277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(106,497)	(184,790)	(242,572)	(168,358)	(187,898)	(187,898)	(123,814)	(161,114)	(168,525)	(176,277)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	9,000	8,520	4,428
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		(16,932)	(35,816)	(31,987)	(18,414)	(32,117)	(32,117)	(40,133)	(33,605)	(35,151)	(36,768)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(16,932)	(35,816)	(31,987)	(18,414)	(32,117)	(32,117)	(40,133)	(24,605)	(26,631)	(32,340)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	637,361	123,768	10,499	131,591	131,591	-	114,251	114,251	151,021	175,318
Cash/cash equivalents at the year end:	2	1,384,585	279,698	993,830	60,342	38,850	(82,741)	266,722	151,021	175,318	183,858

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

- The budgeted cash flow statement is the first measurement in determining if the budget is funded.
- It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
- The cash levels of the Municipality are not stabilized over the MTREF and prior years.
- In 2024/25 the cash flow starts to turn around and improves again.
- The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
- Cash flow reflects a positive balance after defraying all the expenditure for the financial year.

Table 8 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN216 Ray Nkonyeni - Table A8 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	1,384,585	279,698	993,830	60,342	38,850	(92,741)	266,722	151,021	175,318	183,858
Other current investments > 90 days		(1,241,698)	(157,825)	(1,022,195)	(19,915)	(15,992)	115,599	(78,043)	—	(0)	(0)
Non current investments	1	—	—	—	—	—	—	—	—	—	—
Cash and investments available:		142,886	121,874	(28,365)	40,427	22,857	22,857	188,679	151,021	175,318	183,858
Application of cash and investments											
Unspent conditional transfers		42,634	49,104	37,945	47,425	34,138	34,138	—	37,945	57,008	121,278
Unspent borrowing		—	—	—	—	—	—	—	—	—	—
Statutory requirements	2	(52,462)	(32,785)	(35,379)	(46,619)	(47,259)	47,259	(31,774)	(37,031)	(38,760)	(40,568)
Other working capital requirements	3	(66,605)	(95,377)	278,917	13,179	65,730	65,730	—	(295,196)	(305,253)	(325,404)
Other provisions		39,025	40,094	44,683	40,094	41,694	41,694	27,311	50,183	55,936	61,953
Long term investments committed	4	—	—	—	—	—	—	—	—	—	—
Reserves to be backed by cash/investments	5	—	—	—	—	—	—	—	—	—	—
Total Application of cash and investments:		(37,418)	(38,964)	326,167	54,081	94,304	188,822	(4,463)	(244,099)	(231,068)	(182,741)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		180,304	160,838	(354,532)	(13,654)	(71,446)	(165,964)	193,142	395,120	406,386	366,599
Creditors transferred to Debt Relief - Non-Current portion		—	—	—	—	—	—	—	—	—	—
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		180,304	160,838	(354,532)	(13,654)	(71,446)	(165,964)	193,142	395,120	406,386	366,599

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- From the table for the municipality is operating at a surplus.
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2024/25 MTREF was funded as it reflects a positive balance in funding measurement.
- This reflects that the budget will be able to pay its expenditure for the current year and be able to pay its obligations. It is assumed that all grants will be spent 100% and if not, it is cash backed since our budget reflects a positive after all the current years expenditure paid and its liabilities.

As part of the budgeting and planning guidelines that informed the compilation of the 2024/25 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 9 MBRR Table A9 - Asset Management

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	76,061	115,376	111,855	86,473	105,386	105,386	114,569	121,665	122,777
Roads Infrastructure		33,225	74,550	42,359	38,900	45,459	45,459	55,450	58,001	60,669
Storm water Infrastructure		3,470	4,422	12,127	3,000	13,080	13,080	12,000	12,552	13,129
Electrical Infrastructure		443	1,988	11,058	8,452	9,252	9,252	15,735	18,180	14,532
Water Supply Infrastructure		-	-	-	-	-	-	400	523	547
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		37,138	80,960	65,544	50,352	67,791	67,791	83,585	89,255	88,877
Community Facilities		15,092	2,590	15,409	7,700	11,285	11,285	1,450	1,517	1,586
Sport and Recreation Facilities		3,580	2,954	2,629	10,000	11,242	11,242	4,100	4,289	4,486
Community Assets		18,672	5,544	18,038	17,700	22,527	22,527	5,550	5,805	6,072
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		17,058	14,755	3,152	9,000	2,150	2,150	10,800	11,297	11,816
Housing		-	-	-	-	-	-	-	-	-
Other Assets		17,058	14,755	3,152	9,000	2,150	2,150	10,800	11,297	11,816
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	919	-	840	620	620	500	523	547
Intangible Assets		-	919	-	840	620	620	500	523	547
Computer Equipment		810	7,492	6,011	5,990	4,411	4,411	7,290	7,625	7,976
Furniture and Office Equipment		1,234	1,295	2,431	531	460	460	2,152	2,251	2,355
Machinery and Equipment		1,149	4,410	1,179	2,060	2,927	2,927	4,692	4,908	5,134
Transport Assets		-	-	15,500	-	4,500	4,500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	6,748	5,474	29,502	41,659	27,638	27,638	31,307	30,027	31,409
Roads Infrastructure		6,748	1,958	19,188	17,500	10,029	10,029	14,600	15,167	15,865
Storm water Infrastructure		-	-	7,132	-	-	-	-	-	-
Electrical Infrastructure		-	587	2,720	15,500	14,500	14,500	3,500	1,046	1,094
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	389	500	300	300	800	837	875
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		6,748	2,546	28,429	33,500	24,829	24,829	18,900	17,050	17,834
Community Facilities		-	2,120	73	7,659	2,409	2,409	11,972	12,523	13,099
Sport and Recreation Facilities		-	808	-	500	400	400	-	-	-
Community Assets		-	2,928	73	8,159	2,809	2,809	11,972	12,523	13,099
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	435	455	476
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	435	455	476
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Total Upgrading of Existing Assets											
	Roads Infrastructure	6	13,117	49,157	70,887	22,761	43,355	43,355	41,683	43,600	45,606
	Storm water Infrastructure		-	17,115	52,547	14,522	29,595	29,595	35,783	37,429	39,150
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	2,354	-	-	10,050	10,050	2,000	2,092	2,188
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		-	19,470	52,547	14,522	39,645	39,645	37,783	39,521	41,339
	Community Facilities		11,718	29,687	18,340	6,739	3,711	3,711	3,800	3,975	4,158
	Sport and Recreation Facilities		1,314	-	-	1,000	-	-	100	105	109
	Community Assets		13,032	29,687	18,340	7,739	3,711	3,711	3,900	4,079	4,267
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		85	-	-	500	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		85	-	-	500	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure											
	Roads Infrastructure	4	95,926	170,007	212,244	150,893	176,379	176,379	187,558	195,292	199,792
	Storm water Infrastructure		39,974	93,623	114,095	70,922	85,083	85,083	105,833	110,596	115,684
	Electrical Infrastructure		3,470	4,422	19,258	3,000	13,080	13,080	12,000	12,552	13,129
	Water Supply Infrastructure		443	2,576	13,778	23,952	23,752	23,752	19,235	19,226	15,625
	Sanitation Infrastructure		-	-	-	-	-	-	400	523	547
	Solid Waste Infrastructure		-	2,354	-	-	10,050	10,050	2,000	2,092	2,188
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	389	500	300	300	800	837	875
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Infrastructure		43,887	102,978	147,519	98,374	132,264	132,264	140,287	145,828	148,050
	Community Facilities		26,810	34,397	33,823	22,098	17,405	17,405	17,222	18,014	18,843
	Sport and Recreation Facilities		4,894	3,763	2,629	11,500	11,642	11,642	4,200	4,393	4,595
	Community Assets		31,704	38,160	36,452	33,598	29,047	29,047	21,422	22,408	23,438
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Operational Buildings		17,143	14,755	3,152	9,500	2,150	2,150	11,235	11,752	12,292
	Housing		-	-	-	-	-	-	-	-	-
	Other Assets		17,143	14,755	3,152	9,500	2,150	2,150	11,235	11,752	12,292
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Servitudes		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	919	-	840	620	620	500	523	547
	Intangible Assets		-	919	-	840	620	620	500	523	547
	Computer Equipment		810	7,492	6,011	5,990	4,411	4,411	7,290	7,625	7,976
	Furniture and Office Equipment		1,234	1,295	2,431	531	460	460	2,152	2,251	2,355
	Machinery and Equipment		1,149	4,410	1,179	2,060	2,927	2,927	4,692	4,908	5,134
	Transport Assets		-	-	15,500	-	4,500	4,500	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Mature		-	-	-	-	-	-	-	-	-
	Immature		-	-	-	-	-	-	-	-	-
	Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class			95,926	170,007	212,244	150,893	176,379	176,379	187,558	195,292	199,792

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
ASSET REGISTER SUMMARY - PPE (WDV)	5	1,882,418	2,029,413	2,162,440	1,938,095	1,952,622	1,952,622	2,114,269	2,062,989	1,996,345
Roads Infrastructure		679,840	745,736	829,199	699,566	700,986	700,986	780,858	730,293	677,402
Storm water Infrastructure		55,566	59,988	79,247	57,468	68,468	68,468	89,247	99,707	110,648
Electrical Infrastructure		88,366	90,161	103,939	108,854	107,354	107,354	120,674	137,284	141,655
Water Supply Infrastructure		346	346	346	346	346	346	346	346	346
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		15,408	22,900	34,783	22,490	28,540	28,540	36,783	38,875	41,064
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		5,763	5,763	6,152	9,563	9,763	9,763	11,452	16,996	22,794
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		845,289	924,895	1,053,688	888,287	915,457	915,457	1,038,380	1,023,501	983,809
Community Assets		562,798	539,509	524,214	524,282	509,690	509,690	496,656	467,832	437,681
Heritage Assets		2,071	2,205	2,210	2,205	2,205	2,205	2,210	2,210	2,210
Investment properties		290,226	345,006	354,869	307,811	316,811	316,811	354,869	354,869	354,869
Other Assets		18,077	31,542	33,849	32,759	31,959	31,959	37,749	41,829	46,096
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		416	857	489	1,697	2,129	2,129	153	(198)	(566)
Computer Equipment		4,443	10,447	13,433	9,127	7,148	7,148	11,715	9,917	8,038
Furniture and Office Equipment		5,156	5,348	6,459	4,459	4,388	4,388	7,199	7,974	8,784
Machinery and Equipment		2,681	4,345	3,902	6,881	7,748	7,748	6,663	9,550	12,571
Transport Assets		52,054	60,619	64,711	51,379	55,879	55,879	53,056	40,866	28,115
Land		99,208	104,640	104,639	99,208	99,208	99,208	104,639	104,639	104,639
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,882,418	2,029,413	2,162,440	1,938,095	1,952,622	1,952,622	2,114,269	2,062,989	1,996,345
EXPENDITURE OTHER ITEMS		138,498	140,350	145,156	296,476	293,327	293,327	221,618	224,490	234,817
Depreciation	7	94,351	88,712	87,271	102,525	102,525	102,525	86,018	89,975	94,113
Repairs and Maintenance by Asset Class	3	44,148	51,638	57,885	193,951	190,802	190,802	135,600	134,516	140,703
Roads Infrastructure		25,258	22,754	29,688	162,030	155,756	155,756	93,411	90,386	94,544
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1,927	10,575	5,831	11,425	11,007	11,007	10,895	11,396	11,921
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	2,319	3,069	3,069	2,500	2,615	2,735
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		27,185	33,329	35,520	175,774	168,831	168,831	106,808	104,397	108,200
Community Facilities		485	617	779	500	500	500	500	523	547
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		485	617	779	500	500	500	500	523	547
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		5,627	5,092	4,350	5,300	5,800	5,800	13,165	13,770	14,404
Housing		-	-	-	-	-	-	-	-	-
Other Assets		5,627	5,092	4,350	5,300	5,800	5,800	13,165	13,770	14,404
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		166	28	13	150	-	-	150	157	164
Machinery and Equipment		1,625	1,911	1,935	1,598	2,792	2,792	3,970	4,153	4,344
Transport Assets		9,059	10,661	15,289	10,630	11,879	11,879	11,009	11,515	12,045
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		138,498	140,350	145,156	296,476	293,327	293,327	221,618	224,490	234,817
Renewal and upgrading of Existing Assets as % of total capex		20.7%	32.1%	47.3%	42.7%	40.3%	40.3%	38.9%	37.7%	38.6%
Renewal and upgrading of Existing Assets as % of deprecn		21.1%	61.6%	115.0%	62.8%	69.2%	69.2%	84.9%	81.8%	81.8%
R&M as a % of PPE & Investment Property		2.3%	2.5%	2.7%	10.0%	9.8%	9.8%	6.4%	6.5%	7.1%
Renewal and upgrading and R&M as a % of PPE and Investment Property		3.4%	5.2%	7.3%	13.4%	13.4%	13.4%	9.9%	10.1%	10.9%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- National Treasury has recommended that municipalities should allocate at least 40 per cent of the capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. However, since there is a

lack of infrastructure in the municipality. Major part of funds is injected to new capital projects, it does not meet this recommendation and funds are directed to new and existing capital asset and while 9% to repairs and maintenance.

Table 10 MBRR Table A10 – Basic Service Delivery Measurement

KZN216 Ray Nkonyeni - Table A10 Basic service delivery measurement										
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1									
Water:										
Piped water inside dwelling		3	3	3	3	3	3	3	3	3
Piped water inside yard (but not in dwelling)		1	1	1	1	1	1	1	1	1
Using public tap (at least min.service level)	2	1	1	1	1	1	1	1	1	1
Other water supply (at least min.service level)	4	1	1	1	1	1	1	1	1	1
Minimum Service Level and Above sub-total		6	6	6	6	6	6	6	6	6
Using public tap (< min.service level)	3	1	1	1	1	1	1	1	1	1
Other water supply (< min.service level)	4	1	1	1	1	1	1	1	1	1
No water supply		1	1	1	1	1	1	1	1	1
Below Minimum Service Level sub-total		3	3	3	3	3	3	3	3	3
Total number of households	5	9	9	9	9	9	9	9	9	9
Sanitation/sewage:										
Flush toilet (connected to sewerage)		3	3	3	3	3	3	3	3	3
Flush toilet (with septic tank)		1	1	1	1	1	1	1	1	1
Chemical toilet		1	1	1	1	1	1	1	1	1
Pit toilet (ventilated)		1	1	1	1	1	1	1	1	1
Other toilet provisions (> min.service level)		1	1	1	1	1	1	1	1	1
Minimum Service Level and Above sub-total		7	7	7	7	7	7	7	7	7
Bucket toilet		1	1	1	1	1	1	1	1	1
Other toilet provisions (< min.service level)		1	1	1	1	1	1	1	1	1
No toilet provisions		1	1	1	1	1	1	1	1	1
Below Minimum Service Level sub-total		3	3	3	3	3	3	3	3	3
Total number of households	5	10	10	10	10	10	10	10	10	10
Energy:										
Electricity (at least min.service level)		3	3	3	3	3	3	3	3	3
Electricity - prepaid (min.service level)		1	1	1	1	1	1	1	1	1
Minimum Service Level and Above sub-total		4	4	4	4	4	4	4	4	4
Electricity (< min.service level)		1	1	1	1	1	1	1	1	1
Electricity - prepaid (< min. service level)		1	1	1	1	1	1	1	1	1
Other energy sources		1	1	1	1	1	1	1	1	1
Below Minimum Service Level sub-total		3	3	3	3	3	3	3	3	3
Total number of households	5	7	7	7	7	7	7	7	7	7
Refuse:										
Removed at least once a week		3	3	3	3	3	3	3	3	3
Minimum Service Level and Above sub-total		3	3	3	3	3	3	3	3	3
Removed less frequently than once a week		1	1	1	1	1	1	1	1	1
Using communal refuse dump		1	1	1	1	1	1	1	1	1
Using own refuse dump		1	1	1	1	1	1	1	1	1
Other rubbish disposal		1	1	1	1	1	1	1	1	1
No rubbish disposal		1	1	1	1	1	1	1	1	1
Below Minimum Service Level sub-total		5	5	5	5	5	5	5	5	5
Total number of households	5	8	8	8	8	8	8	8	8	8
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements										
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	1 079	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	1 087	2 134	2 134	1 345	1 407	1 472
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBG provided	8	-	-	1 079	1 087	2 134	2 134	1 345	1 407	1 472
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	100 000	100 000	100 000	100 000	100 000	100 000
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	50	50	50	50	50	50
Refuse (average litres per week)		-	-	-	35 370	35 370	35 370	35 820	36 290	36 760
Revenue - cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	6	6	6	6	6	7
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	-	(74 390)	-	-	-	-	-	-
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 60 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	1	1	1	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	-	(74 390)	7	7	7	6	6	7

Basic Service Delivery Measurement

- The municipality does not provide services such as water, sanitation, energy and refuse removal.

- Water and sanitation is provided by UGu District municipality, energy is supplied both by municipality and Eskom.
- Refuse removal is done in urban area and the rural part of the municipality uses its own dump site.
- Service delivery Non- financial information is available in the IDP document.

Assumptions used in preparation of the budget over the MTREF

Collection and expenditure rates

Revenue	
Property rates	95%
Penalties and Collection Charges	95%
Electricity	95%
Refuse Removal	95%
Rental of facilities	100%
Interest earned in investment	100%
Interest earned on outstanding debts	80%
Fines	5%
Licenses and Permits	95%
Agency Fees	100%
Transfers and Grants – operational	100%
Transfers and Grants – Capital	100%
Other revenue	100%
Expenditure	
Employee related cost	100%
Remuneration of councilors	100%
Debt impairment	100%
Bulk Purchases	100%
Finance Charges	100%
Contracted services	100%
Transfers and Grants	100%
Other Expenditure	100%
Other Material	98%

9. Municipal Manager's Quality certificate

Refer to attached Municipal Manager's signed quality certificate.

PART 3 – SUPPORTING DOCUMENTATION

Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- That the process followed to compile the budget complies with legislation and good budget practices;
- That there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- That the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and that the various spending priorities of the different municipal departments are properly evaluated and prioritized in the allocation of resources.

Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule in August 2023. Key dates applicable to the process were:

July 2023– Prepare joint process plan for IDP, PMS and Budget and advertise draft IDP review;

August 2023–Submit process plan to IDP forum, portfolio committees and council. Liaise with national and provincial governments for planning and budgeting process;

September 2023– Assessment of objectives, strategies and projects against cross cutting issues. Assessment of alignment of IDP strategies & projects for medium term in relation to NSDP and PGDF. Determine funding availability & requirements per sector plan and where relevant prepare business plan/ terms of reference and roll out accordingly;

October 2023 – Review and confirm objectives, strategies and projects at IDPRF workshop. Review capital, institutional, operational, maintenance projects. Estimate available resources and provide guidance for way forward for budgeting;

November 2023–Submit revised projects to Treasury. Submit first Draft IDP to IDP steering committee and council for in principle approval

December 2023 – Submit budget instructions and 2022/23 budget framework to all relevant persons. Submit draft IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);

January 2024 - Council considers the 2023/2024 Mid-year Review and Adjustments Budget;

February 2024 – Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of draft budget;

March 2024 - Tabling in Council of the draft 2023/24 IDP and 2023/24 Draft MTREF for public consultation;

April 2024 – Public consultation;

May 2024 –Finalization of the 2024/25 IDP and 2024/25 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and tabling of the 2024/25 MTREF before Council for consideration and approval.

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council. These are the IDP and Budget process schedule for individual municipalities and both municipalities did not deviate from processes.

IDP and Service Delivery and Budget Implementation Plan

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management, and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the fifth revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2024/25 budget, based on the approved 2023/24 Budget, Mid-year Review and

adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2024/25 budget, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2023/24 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2024/25 budget, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2024/25 budget:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- The approved 2022/23 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 89 and 91 has been taken into consideration in the planning and prioritisation process.

Community Consultation

The draft budget was published after the adoption by council on 28 March 2023.

All documents in the appropriate format (electronic and printed) will be provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects will be addressed, as part of the original budget.

Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area. Applied to the Municipality, issues of national and provincial importance should be reflected in the IDP of the municipality. A clear understanding of such intent is therefore imperative to ensure that the Municipality's strategically complies with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The national and provincial priorities, policies and strategies of importance include amongst others:

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;

Provincial Growth and Development Strategy (GGDS);
National and Provincial spatial development perspectives;
Relevant sector plans such as transportation, legislation and policy;
National Key Performance Indicators (NKPis);
Accelerated and Shared Growth Initiative (ASGISA);
National Development Plan (NDP)
National Spatial Development Perspective (NSDP) and
The National Priority Outcomes.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2024/25 Budget and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2024/25 Financial Year
1. Financial Viability
2. Basic Service delivery and infrastructure
3. Good governance and public participation
4. Local economic Development
5. Municipal transformation and institutional development
6. Spatial analysis and environmental management

To ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity, and access to resources in the Municipality so as to promote greater equity and enhanced

opportunity. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

The 2024/25 Draft Budget has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure, and capital expenditure.

Table SA1 Budgeted Financial Performance

KZN216 Ray Nkonyeni - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	–	–	(74,300)	509,406	509,406	509,406	508,807	532,893	557,406	583,045
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MFRA)		–	–	(74,300)	–	–	–	–	–	–	–
Net Property Rates		–	–	–	509,406	509,406	509,406	508,807	532,893	557,406	583,045
Exchange revenue service charges											
Service charges - Electricity	6										
Total Service charges - Electricity		141,293	157,558	154,174	182,436	182,436	182,436	154,101	207,222	216,754	226,724
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (50 kwh per indigent household per month)		–	–	1,079	–	–	–	–	–	–	–
Net Service charges - Electricity		141,293	157,558	153,095	182,436	182,436	182,436	154,101	207,222	216,754	226,724
Service charges - Water	6										
Total Service charges - Water		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	6										
Total refuse removal revenue		54,882	57,384	59,334	63,778	63,778	63,778	63,412	72,660	76,023	79,520
Total landfill revenue		–	–	–	–	–	–	63,748	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basic Services (removed once a week to indigent households)		–	–	–	1,067	1,067	1,067	(335)	1,345	1,407	1,472
Net Service charges - Waste Management		54,882	57,384	59,334	62,711	62,711	62,711	127,486	71,316	74,616	78,048
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	270,951	276,658	279,302	293,006	297,305	297,305	242,980	315,946	330,479	345,682
Pension and UIF Contributions		48,393	50,008	50,903	50,653	54,616	54,616	43,669	53,771	56,045	58,832
Medical Aid Contributions		18,779	19,218	20,292	20,699	22,044	22,044	17,732	21,946	22,955	24,011
Overtime		18,011	18,959	21,821	18,665	22,020	22,020	19,665	22,014	23,026	24,085
Performance Bonus		21,709	22,504	23,404	23,531	25,093	25,093	18,492	24,619	25,897	26,936
Motor Vehicle Allowance		10,999	10,059	10,749	20,035	22,096	22,096	17,172	20,735	21,589	22,686
Cellphone Allowance		1,217	1,144	1,108	1,121	1,139	1,139	685	1,110	1,151	1,214
Housing Allowances		3,954	5,218	6,807	7,334	5,673	5,673	3,994	4,205	4,399	4,601
Other benefits and allowances		4,545	4,904	5,445	6,038	5,442	5,442	4,995	5,507	5,760	6,025
Payments in lieu of leave		4,453	4,041	5,198	22,612	5,928	5,928	19,287	5,928	6,201	6,486
Long service awards		6,412	7,027	4,268	2,751	3,620	3,620	4,265	3,016	3,155	3,300
Post-retirement benefit obligations	4	14,897	14,054	17,103	15,652	17,343	17,343	3,686	17,239	18,031	18,891
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Acting and post related allowance		680	629	–	912	1,523	1,523	1,023	1,263	1,321	1,381
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	431,110	444,033	455,419	489,929	488,842	488,842	398,016	487,287	520,918	544,101
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	431,110	444,033	455,419	489,929	488,842	488,842	398,016	487,287	520,918	544,101

KZN216 Ray Nkonyeni - Supporting Table SA1 Supporting detail to "Budgeted Financial Performance"

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		94,137	88,343	86,903	102,525	102,525	102,525	72,419	85,182	89,100	93,199
Lease amortisation		213	490	368	—	—	—	306	836	874	915
Capital asset impairment		5,917	5,369	7,023	2,231	8,245	8,245	—	21,822	22,826	23,878
Total Depreciation and amortisation	1	100,268	94,081	94,294	104,756	110,770	110,770	72,728	107,898	112,800	117,888
Bulk purchases - electricity											
Electricity bulk purchases		108,129	122,730	107,470	158,320	153,320	153,320	104,788	153,550	160,813	166,001
Total bulk purchases	1	108,129	122,730	107,470	158,320	153,320	153,320	104,788	153,550	160,813	166,001
Transfers and grants											
Cash transfers and grants		2,987	6,000	—	12,018	13,121	13,121	—	17,133	15,933	16,000
Non-cash transfers and grants		7,287	11,253	—	1,820	1,816	1,816	40	—	2,019	2,112
Total transfers and grants	1	10,275	17,253	—	13,838	14,787	14,787	40	17,133	17,952	18,112
Contracted Services											
Outsourced Services		75,091	95,520	100,685	109,497	118,578	118,578	93,280	119,069	117,224	122,616
Consultants and Professional Services		8,949	15,957	16,827	12,270	15,442	15,442	9,803	20,776	21,732	22,732
Contractors		105,881	118,305	94,057	152,000	140,095	140,095	102,153	87,188	96,521	103,053
Total contracted services		190,921	229,781	211,569	273,776	288,116	288,116	205,086	227,938	235,477	248,401
Operational Costs											
Collection costs		1,023	1,401	2,173	2,508	2,508	2,508	2,076	2,800	2,720	2,845
Contributions to 'other' provisions		763	—	—	—	—	—	—	—	—	—
Audit fees		4,322	4,884	3,447	4,000	5,500	5,500	5,725	5,500	5,753	6,018
Other Operational Costs		129,311	136,494	159,532	149,929	163,533	163,533	125,933	163,471	170,859	178,823
Total Operational Costs	1	135,419	142,664	182,162	168,437	171,541	171,541	138,784	171,871	179,432	187,686
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	—	—	—	45,092	47,338	47,338	37,303	52,797	55,226	57,706
Inventory Consumed (Project Maintenance)		—	—	—	180	245	245	207	450	471	492
Contracted Services		44,148	51,038	—	136,281	128,076	128,076	87,213	69,525	60,263	65,127
Operational Costs		—	—	—	12,398	14,543	14,543	15,828	16,556	17,318	17,918
Total Repairs and Maintenance Expenditure	9	44,148	51,038	—	193,951	190,802	190,802	138,921	139,228	134,516	140,703
Inventory Consumed											
Inventory Consumed - Water		—	—	—	—	—	—	—	—	—	—
Inventory Consumed - Other		10,547	13,278	—	10,499	13,038	13,038	15,518	12,982	13,579	14,204
Total Inventory Consumed & Other Material		10,547	13,278	—	10,498	13,038	13,038	15,518	12,982	13,579	14,204
check		—	—	(57,865)	—	—	—	—	—	—	—

Explanatory notes to Table SA1 – Supporting detail to Budgeted financial performance.

This is the supporting table that support the amounts of revenue by source and expenditure by source in table A4.

Table SA2 Matrix Financial Performance Budget

KZN216 Ray Nkonyeni - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Internal Audit	Vote 4 - Community and Social Services	Vote 5 - Sport and Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - Other	Vote 9 - Planning and Development	Vote 10 - Road Transport	Vote 11 - Environmental Protection	Vote 12 - Energy Services	Vote 13 - Water Management	Vote 14 - Waste Water Management	Vote 15 - Waste Management	Total
R thousand																	
Revenue	1	1100	1200	1800	2100	2200	2300	2400	6000	8100	9200	9300	4100	4200	4300	4400	
Exchange Revenue																	
Service charges - Electricity		—	—	—	—	—	—	—	—	—	—	207,222	—	—	—	—	207,222
Service charges - Water		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	71,335	71,335
Sale of Goods and Rendering of Services		—	4,012	—	198	77	147	2,214	72	4,230	1,001	398	10,018	—	—	249	22,616
Agency services		—	788	—	—	—	—	—	—	6,104	—	—	—	—	—	—	8,892
Interest		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables		—	635	—	—	—	—	295	28	—	—	—	1,624	—	—	5,622	8,202
Interest earned from Current and Non Current Assets		—	11,918	—	—	—	—	—	—	—	—	—	—	—	—	—	11,918
Dividends		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets		—	2,953	—	965	—	—	384	38	—	—	—	—	—	—	1,183	6,308
Licence and permits		—	—	—	—	—	2	—	—	—	734	—	—	—	—	—	736
Operational Revenue		—	920	—	—	—	—	170	—	—	—	—	—	—	—	—	1,090
Non-Exchange Revenue																	
Property rates		—	532,893	—	—	—	—	—	—	—	—	—	—	—	—	—	532,893
Surcharges and Taxes		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits		—	48	—	14	—	—	—	—	423	32,018	—	311	—	—	—	32,802
Licences or permits		—	—	—	—	—	28	—	—	351	11,579	—	—	—	—	—	11,958
Transfer and subsidies - Operational		302,729	1,900	—	10,717	—	—	—	—	—	—	—	55	—	—	3,255	324,688
Interest		—	32,915	—	—	—	—	—	—	—	—	—	—	—	—	—	32,915
Fuel Levy		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations																	
Total Revenue including capital transfers and contributions		302,729	688,879	—	17,892	77	176	2,609	852	6,948	61,453	398	219,281	—	—	81,844	1,270,142
Expenditure																	
Employee related costs		1,909	114,570	23,421	38,798	4,041	48,824	11,772	4,118	34,781	105,098	—	12,095	—	—	100,070	497,297
Remuneration of councillors		34,185	—	—	—	—	—	—	—	—	—	—	—	—	—	—	34,185
Bulk purchases - electricity		—	—	—	—	—	—	—	—	—	—	—	153,550	—	—	—	153,550
Inventory consumed		9	718	160	630	550	935	90	90	335	1,220	10	82	—	—	8,208	12,892
Capital impairment		—	11,290	—	—	—	—	—	—	—	—	—	—	—	—	—	11,290
Depreciation and amortisation		8,987	33,309	—	28,893	—	—	—	—	—	38,952	—	—	—	—	—	107,839
Interest		—	9,054	—	—	—	—	—	—	—	—	—	2,704	—	—	—	11,818
Contracted services		850	94,865	2,930	2,438	160	4,394	1,068	1,528	15,353	42,470	27,288	9,657	—	—	53,445	227,088
Transfer and subsidies		800	30	1,000	—	—	—	—	—	14,733	—	—	—	—	—	—	17,166
Irrecoverable debts written off		—	5,000	—	—	—	—	—	—	—	—	—	—	—	—	—	5,000
Operational costs		14,782	81,804	11,029	2,889	42	3,905	475	717	9,095	21,912	370	7,214	—	—	17,234	171,541
Losses on disposal of Assets		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure		81,218	320,729	39,192	71,662	5,214	56,862	13,262	8,451	74,298	208,152	27,686	185,842	—	—	179,868	1,248,698
Surplus/(Deficit)		241,511	368,150	(39,192)	(54,770)	(5,237)	(56,686)	(10,653)	(8,599)	(67,350)	(146,699)	(27,288)	(66,561)	—	—	(98,024)	2,021,444
Transfers and subsidies - capital (monetary allocations)		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Transfers and subsidies - capital (in-kind)		—	—	—	—	—	—	—	—	126,718	—	—	5,445	—	—	—	132,163
Surplus/(Deficit) after capital transfers & contributions		241,511	368,150	(39,192)	(54,770)	(5,237)	(56,686)	(10,653)	(8,599)	(67,350)	(146,699)	(27,288)	(66,561)	—	—	(98,024)	1,889,281

Table SA3 Detail financial position

KZN216 Ray Nkonyeni - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		34,736	36,858	-	51,067	51,748	51,748	-	40,935	41,295	41,650
Water		421	651	-	690	934	934	-	1,256	1,514	1,784
Waste		53,908	62,384	-	70,423	70,348	70,348	-	76,250	80,273	84,481
Waste Water		15	15	-	15	15	15	-	15	15	15
Other trade receivables from exchange transactions		30,438	28,241	-	56,905	59,445	59,445	-	61,595	66,537	133,085
Gross: Trade and other receivables from exchange transactions		119,588	128,148	-	181,130	182,488	182,488	-	180,072	218,834	281,016
Less: Impairment for debt		(31,438)	(23,918)	-	(37,577)	(43,889)	(43,889)	-	(37,788)	(44,044)	(60,809)
Impairment for Electricity		(5,008)	(7,415)	-	(7,415)	(7,415)	(7,415)	-	(7,790)	(7,790)	(7,790)
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(20,977)	(18,447)	-	(25,750)	(25,750)	(25,750)	-	(24,990)	(24,990)	(24,990)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(5,448)	1,944	-	(4,411)	(10,733)	(10,733)	-	(4,982)	(11,258)	(17,822)
Total net Trade and other receivables from Exchange Transactions		88,106	104,229	-	143,554	138,599	138,599	-	142,304	176,589	210,408
Receivables from non-exchange transactions											
Property rates		-	(6,058)	-	371,545	371,545	371,545	-	319,835	315,183	310,317
Less: Impairment of Property rates		-	(19,745)	-	(114,430)	(140,679)	(140,679)	-	(51,284)	(56,817)	(62,004)
Net Property rates		-	(25,803)	-	257,114	230,866	230,866	-	268,551	258,366	247,713
Other receivables from non-exchange transactions		35,949	63,991	-	89,030	89,077	89,077	-	119,693	152,298	186,403
Impairment for other receivables from non-exchange transactions		(3,527)	(7,670)	-	(12,160)	(12,160)	(12,160)	-	(13,294)	(13,294)	(13,294)
Net other receivables from non-exchange transactions		32,422	56,321	-	76,870	76,917	76,917	-	106,399	139,004	173,109
Total net Receivables from non-exchange transactions		32,422	30,518	-	333,984	307,784	307,784	-	374,848	387,370	420,822
Inventory											
Water											
Opening Balance		-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorized Consumption	6	-	-	-	-	-	-	-	-	-	-
Billed Authorized Consumption		-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidized Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidized Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorized Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorized 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		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Write-offs		-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		33,191	48,491	68,118	68,118	68,118	68,118	68,118	59,588	62,794	68,286
Acquisitions		10,352	16,342	-	6,000	20,792	20,792	21,314	19,188	20,070	20,993
Issues	7	(14)	(1,702)	-	(10,499)	(13,038)	(13,038)	(15,349)	(12,982)	(13,579)	(14,204)
Adjustments	8	-	(15)	-	-	-	-	-	-	-	-
Write-offs	9	(38)	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		43,481	68,118	68,118	63,617	66,870	66,870	64,082	62,794	68,286	78,076

KZN216 Ray Nkonyeni - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-wed outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R (thousand)											
Zero Rated											
Opening Balance		(30,015)	(40,548)	(51,591)	(51,591)	(51,591)	(51,591)	(51,591)	(51,505)	(51,505)	(51,505)
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	(10,533)	(11,042)	-	-	-	-	34	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Zero Rated		(40,548)	(51,591)	(51,591)	(51,591)	(51,591)	(51,591)	(51,596)	(51,505)	(51,505)	(51,505)
Finished Goods											
Opening Balance		(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Finished Goods		(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)	(48)
Materials and Supplies											
Opening Balance		11	11	(51)	(51)	(51)	(51)	(51)	(104)	(104)	(104)
Acquisitions		-	471	-	-	-	-	90	-	-	-
Issues	7	-	(534)	-	-	-	-	(203)	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Closing balance - Materials and Supplies		11	(51)	(51)	(51)	(51)	(51)	(105)	(104)	(104)	(104)
Work-in-progress											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Materials		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing balance - Work-in-progress		-	-	-	-	-	-	-	-	-	-
Housing Stock											
Opening Balance		-	-	630	630	630	630	630	630	630	630
Acquisitions		-	-	-	-	-	-	-	-	-	-
Transfers		-	630	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Closing Balance - Housing Stock		-	630	630	630	630	630	630	630	630	630
Land											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Sales		-	-	-	-	-	-	-	-	-	-
Adjustments		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Transfers		-	-	-	-	-	-	-	-	-	-
Closing Balance - Land		-	-	-	-	-	-	-	-	-	-
Closing Balance - Inventory & Consumables		2,068	7,098	7,098	2,559	14,812	14,812	12,946	11,779	15,261	25,051
Property, plant and equipment (PP&E)											
PP&E at cost/valuation (incl. finance leases)		3,270,868	3,427,315	3,590,904	3,575,539	3,590,522	3,590,522	-	3,795,140	3,937,094	4,103,032
Leases recognised as PP&E	3	51,283	69,196	69,196	69,196	73,666	73,666	-	69,196	69,196	69,196
Less: Accumulated depreciation		1,732,445	1,815,135	1,864,107	1,918,331	1,918,331	1,918,331	-	1,948,339	2,038,479	2,131,638
Total Property, plant and equipment (PP&E)	2	1,589,706	1,681,345	1,804,972	1,726,164	1,741,856	1,741,856	-	1,864,927	1,967,770	2,041,630
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	-	-	-
Current portion of long-term liabilities		8,621	14,580	17,369	26,891	15,188	15,188	-	11,794	5,901	(225)
Total Current liabilities - Financial liabilities		8,621	14,580	17,369	26,891	15,188	15,188	-	11,794	5,901	(225)
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	127,867	133,426	147,675	112,595	158,431	158,431	-	191,857	237,158	271,471
Other trade payables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Trade payables from Non-exchange transactions: Unspent conditional Grants		42,624	48,104	37,945	47,426	34,138	34,138	-	37,545	57,008	121,278
Trade payables from Non-exchange transactions: Other		-	-	112,191	(1,250)	(151)	(151)	-	470	0	0
VAT		40,545	75,695	-	74,576	74,576	74,576	-	112,191	112,191	112,191
Total Trade and other payables from exchange transactions	2	210,954	256,777	297,612	233,546	266,959	266,959	-	342,414	406,358	504,941
Non-current liabilities - Financial liabilities											
Borrowing	4	3,109	48,190	43,628	16,435	16,435	16,435	-	24,628	3,960	(22,347)
Other financial liabilities		-	-	-	-	-	-	-	-	-	-
Total Non-current liabilities - Financial liabilities		3,109	48,190	43,628	16,435	16,435	16,435	-	24,628	3,960	(22,347)
Non-current liabilities - Lease Term portion of trade payables											
		-	-	-	-	-	-	-	-	-	-
Electricity Bulk Purchases											
Payables and Accruals - General		-	-	-	-	-	-	-	-	-	-
Water Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Municipal Debt Relief		-	-	-	-	-	-	-	-	-	-
Provisions											
Retirement benefits		90,864	101,052	98,891	101,052	101,052	101,052	-	98,891	98,891	98,891
Refuse landfill site rehabilitation		12,682	18,632	26,908	18,632	18,632	18,632	-	26,908	26,908	26,908
Other		20,431	22,895	20,294	22,895	22,895	22,895	-	20,294	20,294	20,294
Total Provisions		124,108	142,539	146,093	142,539	142,539	142,539	-	146,093	146,093	146,093

KZN216 Ray Nkonyeni - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Table SA6 Reconciliation of IDP Strategic objectives

Strategic Objective	Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
				R thousand								
Not Assigned		A		10 719	1 775	-	-	-	-	-	-	-
To provide access to basic services		B		76 580	161 745	-	141 202	330 777	330 777	173 574	179 257	187 503
To ensure existing infrastructure is maintained and improved.		C		3 178	2 207	-	-	-	-	100	105	109
To create an enabling environment to grow businesses cooperatives and SMEs		D		1 044	-	-	1 000	4 600	4 600	6 235	6 522	6 822
To promote skills development and training within the workplace		E		-	-	-	-	7 000	7 000	6 000	1 046	1 094
To ensure existing infrastructure is maintained and improved		F		-	1 280	-	6 952	6 904	6 904	1 500	-	-
To facilitate the provision of housing		G		4 405	3 000	-	1 739	3 478	3 478	-	-	-
To create an enabling environment to grow businesses; cooperatives and SMEs		H		-	-	-	-	-	-	150	157	164
		I		-	-	-	-	-	-	-	-	-
		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3	-	-	212 244	-	-	-	-	-	-
Total Capital Expenditure			1	95 926	170 007	212 244	150 893	352 759	352 759	187 558	187 086	195 692

Table SA7 Measurable performance objectives

KZN216 Ray Nkonyeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure's description										
Sub-function 2 - (name)										
Insert measure's description										
Sub-function 3 - (name)										
Insert measure's description										
And so on for the rest of the Votes										

Table SA8 performance indicators

KZN216 Ray Nkonyeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Borrowing Management											
Credit Rating	Interest & Principal Paid /Operating Expenditure	2.9%	5.2%	3.1%	2.3%	3.2%	3.2%	0.0%	3.6%	3.6%	3.6%
Capital Charges to Operating Expenditure	Finance charges & Repayment of borrowing /Own Revenue	4.7%	9.0%	-8.7%	2.3%	3.3%	3.3%	0.0%	3.6%	3.6%	3.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.4%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.3	1.1	0.9	1.9	1.7	1.7	-	1.9	1.7	1.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.3	1.1	0.9	1.9	1.7	1.7	-	1.9	1.7	1.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.7	0.0	0.5	0.5	0.5	-	0.7	0.8	0.9
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	233.0%	236.0%	327.1%	281.4%	275.7%	275.7%	0.0%	259.4%	263.6%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		233.0%	236.0%	327.1%	281.4%	275.7%	275.7%	0.0%	259.4%	263.6%	262.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	67.9%	78.3%	-96.4%	61.2%	59.7%	59.7%	0.0%	70.1%	72.2%	72.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		9.2%	47.7%	14.9%	186.6%	407.8%	-170.8%	0.0%	162.0%	369.3%	710.3%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes -System input	Bulk Purchase	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Water treatment works	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Natural sources	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (klt)	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	69.1%	70.8%	-119.5%	38.7%	38.1%	38.1%	0.0%	39.2%	39.6%	40.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	73.6%	75.0%	-127.3%	41.2%	41.3%	41.3%	0.0%	41.8%	42.4%	42.7%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	7.1%	8.2%	-15.2%	15.5%	15.0%	15.0%	0.0%	10.8%	10.9%	11.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.1%	18.3%	-24.7%	9.2%	9.5%	9.5%	0.0%	9.4%	9.5%	9.6%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	16.7	19.6	(13.7)	14.4	29.3	-	-	26.7	26.3	27.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	50.2%	52.0%	5.8%	176.1%	169.7%	169.7%	0.0%	174.0%	187.0%	190.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	21.1	3.9	14.8	0.7	0.4	(1.1)	-	1.4	1.2	0.8

Reference

Table SA10 Funding measurements

KZN216 Ray Nkonyeni Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	1 384 585	279 698	993 830	60 342	77 699	(185 483)	-	118 367	99 989	68 375
Cash + investments at the yr end less applications - R'000	18(1)b	2	180 304	160 838	(354 532)	(13 654)	(142 892)	(331 928)	-	395 150	442 536	516 692
Cash year end/monthly employee/supplier payments	18(1)b	3	21.1	3.9	14.8	0.7	0.4	(1.1)	-	1.4	1.2	0.8
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(282 342)	(291 699)	(1 410 448)	118 278	159 937	159 937	-	152 607	127 149	76 430
Service charge rev % change - macro CPI-X target exclusive	18(1)a.(2)	5	N/A	3.7%	(7.2%)	249.2%	94.0%	(6.0%)	(106.0%)	(52.2%)	(1.4%)	(1.4%)
Cash receipts % of Ratepayer & Other revenue	18(1)a.(2)	6	161.0%	169.8%	(54.0%)	20.8%	20.8%	20.8%	0.0%	94.2%	94.7%	94.6%
Debt impairment expense as a % of total billable revenue	18(1)a.(2)	7	(14.7%)	(12.1%)	(0.7%)	0.0%	4.3%	4.3%	0.0%	1.4%	1.4%	1.4%
Capital payments % of capital expenditure	18(1)c.19	8	87.8%	98.2%	114.3%	111.6%	106.5%	106.5%	0.0%	85.9%	90.1%	90.1%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	12.4%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								100.0%	0.0%	0.0%
Current consumer debtors % change - inc/(dec)	18(1)a	11	N/A	11.7%	78.8%	98.2%	96.9%	0.0%	(100.0%)	0.0%	15.9%	14.3%
Long term receivables % change - inc/(dec)	18(1)a	12	N/A	0.0%	0.0%	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	2.3%	2.5%	2.7%	10.0%	9.8%	6.5%	7.0%	7.6%	7.6%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	5.6%	2.9%	13.9%	27.6%	15.7%	15.7%	0.0%	16.6%	16.1%	16.1%

References

1. Positive cash balances indicative of minimum compliance - subject to 2
2. Deduct cash and investment 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 debt impairment (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 arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection

Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a		0.0%	9.7%	(1.2%)	255.2%	100.0%	0.0%	(100.0%)	(46.2%)	4.6%	4.6%
% inc Property Tax	18(1)a		0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	(100.0%)	(47.7%)	4.6%	4.6%
% inc Service charges - Electricity	18(1)a		0.0%	11.5%	(2.8%)	19.2%	100.0%	0.0%	(100.0%)	(43.2%)	4.6%	4.6%
% inc Service charges - Water	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Water Management	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - Waste Management	18(1)a		0.0%	4.9%	3.4%	5.7%	100.0%	0.0%	(100.0%)	(43.1%)	4.6%	4.6%
% inc in Sale of Goods and Rendering of Services	18(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		195 945	214 942	212 429	754 553	1 509 107	1 509 107	-	811 449	848 775	887 819
Service charges			195 945	214 942	212 429	754 553	1 509 107	1 509 107	-	811 449	848 775	887 819
Property rates			-	-	-	509 406	1 018 812	1 018 812	-	532 893	567 406	583 046
Service charges - electricity revenue			141 263	157 558	153 095	182 436	364 872	364 872	-	207 222	216 754	226 724
Service charges - water revenue			-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue			-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal			54 682	57 384	59 334	62 711	125 423	125 423	-	71 335	74 616	78 048
Agency services			5 400	4 965	4 686	5 371	-	-	-	6 892	7 209	7 540
Capital expenditure excluding capital grant funding			40 717	47 054	51 169	55 373	138 683	138 683	-	72 634	66 561	69 623
Cash receipts from ratepayers	18(1)a		670 603	878 725	781 591	743 453	1 492 178	1 492 178	-	835 646	874 085	914 293
Ratepayer & Other revenue	18(1)a		416 541	517 552	(1 447 839)	3 571 112	7 185 101	7 185 101	-	887 551	923 313	966 914
Change in consumer debtors (current and non-current)			N/A	14 077	108 368	234 422	415 209	-	(892 746)	517 253	82 130	85 908
Operating and Capital Grant Revenue	18(1)a		380 795	416 021	(47 515)	499 874	1 025 671	1 025 671	-	456 819	450 565	413 443
Capital expenditure - total	20(1)(v)		121 266	188 144	212 344	150 893	352 759	352 759	-	187 558	187 086	195 692
Capital expenditure - renewal	20(1)(v)		6 748	5 474	29 502	41 659	55 276	55 276	-	31 207	30 027	31 409
Supporting benchmarks												
Growth outline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY										307 939	-	-
DoRA capital grants total MFY										131 663	-	-
Provincial operating grants										16 717	-	-
Provincial capital grants										500	-	-
District Municipality grants										-	-	-
Total gazetted/advised national, provincial and district grants										456 819	-	-
Average annual collection rate (arrears inclusive)										-	-	-

Table SA11 Property rates summary

KZN216 Ray Nkonyeni - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:		-	-	-	-					
Financial year valuation used		-	-	-	-			-		
Municipal by-laws s6 in place? (Y/N)	2	-	-	-	-			-		
Municipal/assistant valuer appointed? (Y/N)		-	-	-	-			-		
Municipal partnership s38 used? (Y/N)		-	-	-	-	-	-	-	-	-
No. of assistant valuers (FTE)	3	-	14	14	14	14	14	14	14	14
No. of data collectors (FTE)	3	-	7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	-	7	7	7	7	7	7	7	7
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)										
Implementation time of new valuation roll (mths)										
No. of properties	5	-	41 339	41 339	42 213	46 401	46 401	46 401	46 401	46 401
No. of sectional title values	5	-	-	-	-	13 845	13 845	13 845	13 845	13 845
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	1	1	1	6	6	6	6	6
No. of valuation roll amendments		-	3	3	3	-	-	-	-	-
No. of objections by rate payers		-	13	13	13	-	-	-	-	-
No. of appeals by rate payers		-	1	1	1	81	81	81	81	81
No. of successful objections	8	-	4	4	12	1 363	1 363	1 363	1 363	1 363
No. of successful objections > 10%	8	-	4	4	1	442	442	442	442	442
Supplementary valuation		-	-	-	793 658 000	-	-	-	-	-
Public service infrastructure value (Rm)	5	-	0	0	0	0	0	0	0	0
Municipality owned property value (Rm)		-	0	0	0	0	0	0	0	0
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)		-	-	-	0	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	0	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	0	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	0	-	-	-	-	-
Valuation reductions-other (Rm)		-	-	-	0	-	-	-	-	-
Total valuation reductions:		-	-	-	0	-	-	-	-	-
Total value used for rating (Rm)	5	-	-	-	-	-	-	-	-	-
Total land value (Rm)	5	-	-	-	-	-	-	-	-	-
Total value of improvements (Rm)	5	-	-	-	-	-	-	-	-	-
Total market value (Rm)	5	-	-	-	-	-	-	-	-	-

Table SA12a Property rates by category

KZN216 Ray Nkonyeni - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Current Year 2023/24												
Valuation:												
No. of properties		5	33 801	1 646	152	-	1 673	1 673	1 673	1 673	1 673	-
No. of sectional title property values		-	13 845	-	-	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		6	6	6	6	-	6	6	6	6	6	-
Supplementary valuation (Rm)		7 500	28 788 947	2 206 988	377 472	-	3 235 564	3 235 564	3 235 564	3 235 564	3 235 564	-
No. of valuation roll amendments		-	3	-	-	-	-	-	-	-	-	-
No. of objections by rate-payers		-	1	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	1	-	-	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	1	-	-	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		-	6	0	0	0	0	-	0	0	0	0
Frequency of valuation (select)		-	6	0	0	0	0	-	0	0	0	0
Method of valuation used (select)		-	0	0	0	0	0	-	0	0	0	0
Base of valuation (select)		-	0	0	0	0	0	-	0	0	0	0
Phasing-in properties s21 (number)		-	0	1	0	0	0	-	0	0	0	0
Combination of rating types used? (Y/N)		-	0	0	0	0	0	-	0	0	0	0
Fiat rate used? (Y/N)		-	0	0	0	0	0	-	0	0	0	0
Is balance rated by uniform rate/variable rate?		-	0	0	0	0	0	-	0	0	0	0
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	974	974	974	974	974	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	471	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	288	-	-	-	-	-	-	-
Valuation reductions-other (Rm)	2	-	3 757	1 219	-	-	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	8	30 312	2 201	383	-	3 213	3 213	3 213	3 213	3 213	-
Total land value (Rm)	6	0	650	14	7	-	1	1	1	1	1	-
Total value of improvements (Rm)	6	-	1 144	9	13	-	0	0	0	0	0	-
Total market value (Rm)	6	8	30 312	2 201	383	-	3 235	3 235	3 235	3 235	3 235	-
Rating:												
Average rate	3	0.022868	0.011434	0.002858	0.002858	-	0.002858	0.002858	0.002858	0.002858	0.002858	-
Rate revenue budget (R'000)		191	299 650	2 827	1 104	-	12 968	12 968	12 968	12 968	12 968	-
Rate revenue expected to collect (R'000)		172	284 668	2 686	1 049	-	12 968	12 968	12 968	12 968	12 968	-
Expected cash collection rate (%)	4	100.0%	95.0%	95.0%	95.0%	0.0%	100.0%	100.0%	100.0%	100.0%	100.0%	0.0%
Special rating areas (R'000)		-	3 200	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	5 908	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	3 412	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		-	60 193	-	-	-	-	-	-	-	-	-
Phase-in reductions/discouts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptns, reductns, discs (R'000)												

Table SA12b Property rates category

KZN216 Ray Nkonyeni - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Business and commercial properties	Industrial properties	Mining properties	Residential properties	Agricultural properties	Public benefit organisations	Public service purpose properties	Public service infrastructure properties	Vacant land	Sport Clubs and Fields (Bitou only)	Sectional Title Garages (Drakenstein only)
Budget Year 2024/25												
Valuation:												
No. of properties		1 327	395	5	33 801	1 646	152	-	1 673	1 673	1 673	1 673
No. of sectional title property values		-	-	-	13 845	-	-	-	-	-	-	-
No. of unreasonably difficult properties s7(2)		-	-	-	-	-	-	-	-	-	-	-
No. of supplementary valuations		-	-	-	6	-	-	-	-	-	-	-
Supplementary valuation (Rm)		4 486 960	728 245	7 500	28 788 947	2 206 988	377 472	-	3 235 564	3 235 564	3 235 564	3 235 564
No. of valuation roll amendments		-	-	-	3	-	-	-	-	-	-	-
No. of objections by rate-payers		-	-	-	1	-	-	-	-	-	-	-
No. of appeals by rate-payers		-	-	-	1	-	-	-	-	-	-	-
No. of appeals by rate-payers finalised		-	-	-	1	-	-	-	-	-	-	-
No. of successful objections	5	-	-	-	-	-	-	-	-	-	-	-
No. of successful objections > 10%	5	-	-	-	-	-	-	-	-	-	-	-
Estimated no. of properties not valued		-	-	-	-	-	-	-	-	-	-	-
Years since last valuation (select)		0	0	0	6	0	0	0	0	0	0	0
Frequency of valuation (select)		0	0	0	6	0	0	0	0	0	0	0
Method of valuation used (select)		0	0	0	0	0	0	0	0	0	0	0
Base of valuation (select)		0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	0	2	0	0	0	0	0	0
Combination of rating types used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Fiat rate used? (Y/N)		0	0	0	0	0	0	0	0	0	0	0
Is balance rated by uniform rate/variable rate?		0	0	0	0	0	0	0	0	0	0	0
Valuation reductions:												
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	-	3 235	3 235	3 235	3 235
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		-	-	-	600	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	288	-	-	-	-	-
Valuation reductions-other (Rm)	2	39	-	-	4 132	1 219	-	-	-	-	-	-
Total valuation reductions:												
Total value used for rating (Rm)	6	4 544	725	8	30 312	2 201	383	-	3 235	3 235	3 235	3 235
Total land value (Rm)	6	100	34	0	650	14	7	-	1	1	1	1
Total value of improvements (Rm)	6	196	17	-	1 144	9	13	-	0	0	0	0
Total market value (Rm)	6	4 544	725	8	30 312	2 201	383	-	3 235	3 235	3 235	3 235
Rating:												
Average rate	3	0.020313	0.020313	0.023898	0.011949	0.002987	-	-	0.002987	0.002987	0.002987	0.002987
Rate revenue budget (R'000)		81 605	14 735	199	313 135	2 954	1 154	-	456	456	456	456
Rate revenue expected to collect (R'000)		77 525	14 735	199	297 478	2 807	1 096	-	456	456	456	456
Expected cash collection rate (%)	4	95.0%	100.0%	100.0%	95.0%	95.0%	95.0%	0.0%	100.0%	100.0%	100.0%	100.0%
Special rating areas (R'000)		-	-	-	3 344	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		-	-	-	6 174	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	-	3 565	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		7 058	-	-	62 901	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)												

Table SA13a Service Tariffs by category

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates (rate in the Rand)	1								
Residential properties			0.0108	0.0114	0.0119	0.0124	0.0125	0.0132	-
Residential properties - vacant land			0.0216	0.0229	0.0239	0.0248	0.0251	0.0265	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	-
Farm properties - not used			-	-	-	-	0.0031	0.0033	-
Industrial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Business and commercial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Communal land - residential			-	-	-	-	0.0013	0.0013	-
Communal land - small holdings			-	-	-	-	0.0013	0.0013	-
Communal land - farm property			-	-	-	-	0.0013	0.0013	-
Communal land - business and commercial			-	-	-	-	0.0013	0.0013	-
Communal land - other			0.0011	0.0011	0.0012	0.0012	0.0013	0.0013	-
State-owned properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Property rates by usage			-	-	-	-	-	-	-
Business and commercial properties			-	-	-	-	-	-	-
Industrial properties			-	-	-	-	-	-	-
Mining properties			-	-	-	-	-	-	-
Residential properties			-	-	-	-	-	-	-
Agricultural properties			-	-	-	-	-	-	-
Public benefit organisations			-	-	-	-	-	-	-
Public service purpose properties			-	-	-	-	-	-	-
Public service infrastructure properties			-	-	-	-	-	-	-
Vacant land			-	-	-	-	-	-	-
Sport Clubs and Fields (Bitou only)			-	-	-	-	-	-	-
Sectional Title Garages (Drakenstein only)			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			85 000	85 000	85 000	85 000	85 000	85 000	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	300 000	300 000	300 000	300 000	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Bona fide farmers rebate or exemption	2		-	-	-	-	-	-	-
Other rebates or exemptions			-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Water usage - flat rate tariff (c/l)			-	-	-	-	-	-	-
Water usage - life line tariff		(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 5 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 6 (c/l)		(fill in thresholds)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
Waste water - flat rate tariff (c/l)			-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/l)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/l)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/l)		(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/l)		(fill in structure)	-	-	-	-	-	-	-
Other	2		-	-	-	-	-	-	-
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)			-	-	261	277	299	324	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-
FBIE		(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter		(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid		(describe structure)	-	-	-	-	-	-	-
Fiat rate tariff - meter (c/kwh)			-	-	-	-	-	-	-
Fiat rate tariff - prepaid (c/kwh)			-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	11 889	12 631	13 654	1 476	-
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	15 235	16 186	17 497	189 139	-
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	20 415	21 689	23 446	253 451	-
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	24 375	25 896	27 994	302 615	-

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Meter - IBT Block 5 (c/kwh)	2	(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-
Waste management tariffs									
Domestic									
Street cleaning charge			-	-	59	62	65	68	-
Basic charge/ fixed fee			-	-	147	154	161	170	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

Table SA14 Households Bills

KZN216 Ray Nkonyeni - Supporting Table SA14 Household bills											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25 % incr.	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/decrease			-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Indigent'</u>	3										
<u>Household receiving free basic services</u>											
Rates and services charges:											
Property rates		-	-	-	993.20	993.20	993.20	4.8%	1 040.87	1 086.67	1 135.57
Electricity: Basic levy		-	-	-	280.79	280.79	280.79	7.7%	301.77	315.05	329.23
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	138.87	138.87	138.87	4.8%	145.54	151.94	158.78
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	1 412.86	1 412.86	1 412.86	5.3%	1 488.18	1 553.66	1 623.58
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	1 412.86	1 412.86	1 412.86	5.3%	1 488.18	1 553.66	1 623.58
% increase/decrease			-	-	-	-	-	5.3%	5.3%	4.4%	4.5%

Table SA15 Investment particulars by type

KZN216 Ray Nkonyeni - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand											
Parent municipality											
Securities - National Government	1	-	-	-	-	-	-	-	-	-	
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-	
Deposits - Bank		122 051	120 687	-	121 194	242 388	242 388	107 302	107 302	107 302	
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-	
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-	
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-	
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-	
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-	
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-	
Municipal Bonds		-	-	-	-	-	-	-	-	-	
Municipality sub-total			122 051	120 687	-	121 194	242 388	242 388	107 302	107 302	107 302
Entities											
Securities - National Government			-	-	-	-	-	-	-	-	-
Listed Corporate Bonds			-	-	-	-	-	-	-	-	-
Deposits - Bank			-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners			-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits			-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates			-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks			-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)			-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-	
Entities sub-total		-	-	-	-	-	-	-	-	-	
Consolidated total:		122 051	120 687	-	121 194	242 388	242 388	107 302	107 302	107 302	

Table SA16 Investments

KZN216 Ray Nkonyeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Year No)	Variable or Fixed interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Standard Bank_370692064011_1		3	3	Y	1	8.1	0	0	2023/231	10 472	217	-	-	10 689
Standard Bank_370692064013_2		3	3	Y	1	8.1	0	0	2023/231	674	14	-	-	688
Standard Bank_370692064014_3		3	3	Y	1	8.1	0	0	2023/231	1 119	23	-	-	1 142
Standard Bank_370692064015_4		3	3	Y	1	8.1	0	0	2023/231	355	7	-	-	363
Standard Bank_370692064016_5		3	3	Y	1	8.1	0	0	2023/231	13	0	-	-	13
Standard Bank_370692064017_6		3	3	Y	1	8.1	0	0	2023/231	83	1	-	-	84
Standard Bank_370692064018_7		3	3	Y	1	8.1	0	0	2023/231	83	1	-	-	84
Standard Bank_370692064019_8		3	3	Y	1	8.1	0	0	2023/231	1 585	33	-	-	1 617
Standard Bank_370692064010_9		3	3	Y	1	8.1	0	0	2023/231	158	3	-	-	161
Standard Bank_370692064012_10		3	3	Y	1	8.1	0	0	2023/231	35 797	741	-	-	36 538
Standard Bank_370692064013_11		3	3	Y	1	8.1	0	0	2023/231	267	6	-	-	272
Standard Bank_370692064014_12		3	3	Y	1	8.1	0	0	2023/231	12 668	262	-	-	12 930
Standard Bank_370692064015_13		3	3	Y	1	8.1	0	0	2023/231	574	12	-	-	588
Other_74873852518_14		3	3	Y	1	8.1	0	0	2023/231	10 915	216	-	-	11 130
Standard Bank_370692064016_15		3	3	Y	1	8	0	0	2023/231	54	1	-	-	55
Standard Bank_370692064017_16		3	3	Y	1	8	0	0	2023/231	12	0	-	-	12
FINB_62726614151_17		3	3	Y	1	8.1	0	0	2023/231	76 649	2 026	(227 000)	258 500	110 375
FINB_74873852518_18		3	3	Y	1	8	0	0	2023/231	3 757	76	-	-	3 833
NEOBANK_37881000791_19		3	3	Y	1	7.75	0	0	2023/231	38 239	744	-	-	38 983
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
Municipality sub-total										183 873	4 384	(227 000)	258 500	229 557
Entities														
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
—		0	0	0	0	0	0	0	0	—	—	—	—	—
TOTAL INVESTMENTS AND INTEREST	1									183 873	4 384	(227 000)	258 500	229 557

Table SA17 Borrowings

KZN216 Ray Nkonyeni - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		3,109	2,956	-	2,956	2,956	2,956	(6,085)	(23,715)	(46,640)
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	46,204	-	13,480	13,480	13,480	30,714	27,576	24,293
Municipality sub-total	1	3,109	49,160	-	16,435	16,435	16,435	24,628	3,860	(22,347)
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	3,109	49,160	-	16,435	16,435	16,435	24,628	3,860	(22,347)
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

Table SA18 Transfers and Grants Receipts

KZN216 Ray Nkonyeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		272,867	240,861	-	372,619	372,619	372,619	307,896	315,900	314,820
Local Government Equitable Share		266,948	233,153	-	285,237	285,237	285,237	302,709	306,450	309,120
Integrated National Electrification Programme Grant		-	-	-	-	-	-	-	-	-
Expanded Public Works Programme Integrated Grant		3,949	5,558	-	5,084	5,084	5,084	3,255	3,405	3,561
Local Government Financial Management Grant		2,000	1,950	-	-	-	-	1,900	1,987	2,070
Public Transport Network Grant		-	-	-	-	-	-	-	-	-
Municipal Disaster Relief Grant		-	-	-	-	-	-	-	-	-
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	-	-	-	-	-	55	58	60
Municipal Disaster Recovery Grant		-	-	-	82,296	82,296	82,296	-	-	-
South Africa National Accreditation System		-	-	-	-	-	-	-	-	-
Electricity Demand Side Management		-	-	-	-	-	-	-	-	-
Neighbourhood Development Partnership Grant		-	-	-	-	-	-	-	-	-
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Other transfers/grants [Insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		70,432	66,026	-	15,467	15,467	15,467	16,717	17,466	18,290
Capacity Building and Other		70,432	66,026	-	15,467	15,467	15,467	16,717	17,466	18,290
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers/grants [Insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
SEDA eThekweni		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	343,329	306,887	-	388,076	388,076	388,076	324,616	331,366	333,111
Capital Transfers and Grants										
National Government:		82,606	150,468	-	107,848	107,848	107,848	131,863	137,719	144,066
Municipal Infrastructure Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		4,000	6,040	-	-	-	-	-	-	-
Water Services Infrastructure Grant		-	-	-	-	-	-	-	-	-
Regional Bulk Infrastructure Grant		-	-	-	-	-	-	-	-	-
Integrated National Electrification Programme Grant		4,000	6,040	-	-	-	-	-	-	-
Energy Efficiency and Demand Side Management Grant		-	4,000	-	-	-	-	5,445	5,695	5,957
Expanded Public Works Programme Integrated Grant for Municipalities [Schedule 5B]		-	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		64,500	90,131	-	88,848	88,848	88,848	85,218	90,194	94,332
Neighbourhood Development Partnership Grant		20,000	31,257	-	19,000	19,000	19,000	40,000	41,840	43,765
Rural Road Asset Management Systems Grant		-	-	-	-	-	-	-	-	-
Local Government Financial Management Grant		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		6,204	11,014	-	2,000	2,000	2,000	600	628	647
Infrastructure		6,204	11,014	-	2,000	2,000	2,000	600	628	647
Capacity Building and Other		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
KwaZulu/Natal House of Traditional Leaders		-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Education, Training an		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [Insert desc]		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	88,710	161,482	-	109,848	109,848	109,848	132,163	138,347	144,802
TOTAL RECEIPTS OF TRANSFERS & GRANTS		442,041	470,170	-	497,924	497,924	497,924	456,779	469,713	477,913

Table SA 19 Grants and subsidies Expenditure

KZN216 Ray Nkonyeni - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		270 897	244 861	–	374 689	748 678	748 678	307 899	310 603	311 328
Local Government Equitable Share		200 948	233 153	–	285 237	570 474	570 474	302 729	308 450	309 120
Integrated National Electrification Programme Grant		–	–	–	–	–	–	–	–	–
Expanded Public Works Programme Integrated Grant		3 949	5 558	–	5 084	9 600	9 600	3 255	–	–
Local Government Financial Management Grant		–	1 950	–	1 950	3 900	3 900	1 900	2 000	2 200
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	4 000	–	–	–	–	55	50	–
Municipal Disaster Recovery Grant		–	–	–	82 298	164 596	164 596	–	–	–
South Africa National Accreditation System		–	–	–	–	–	–	–	–	–
Electricity Demand Side Management		–	–	–	–	–	–	–	–	–
Neighbourhood Development Partnership Grant		–	–	–	–	–	–	–	–	–
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Other transfers/grants (insert description)		–	–	–	–	–	–	–	–	–
Provincial Government:		70 701	68 059	–	15 457	30 914	30 914	16 717	17 901	18 955
Capacity Building and Other		70 701	68 059	–	15 457	30 914	30 914	16 717	17 901	18 955
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other transfers/grants (insert description)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other capital transfers/grants (insert desc)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Education, Training and Development Practices SETA		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
SEDA eThekweni		–	–	–	–	–	–	–	–	–
Other transfers/grants (insert description)		–	–	–	–	–	–	–	–	–
Total operating expenditure of Transfers and Grants:		341 698	312 920	–	390 028	779 494	779 494	324 616	328 401	329 976
Capital expenditure of Transfers and Grants										
National Government:		88 835	158 136	–	107 848	238 688	238 688	131 663	121 119	82 378
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		8 455	8 101	–	–	653	653	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		8 455	8 101	–	–	653	653	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	–	–	–	5 445	4 950	–
Expanded Public Works Programme Integrated Grant for Municipalities (Schedule 5B)		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		94 509	95 889	–	88 848	177 695	177 695	86 216	75 030	81 376
Neighbourhood Development Partnership Grant		5 415	45 044	–	19 000	59 586	59 586	40 000	41 139	1 000
Rural Road Asset Management Systems Grant		–	–	–	–	–	–	–	–	–
Local Government Financial Management Grant		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
Other capital transfers/grants (insert desc)		–	–	–	–	–	–	–	–	–
Provincial Government:		12 952	996	–	2 000	8 905	8 905	500	1 045	1 092
Infrastructure		–	–	–	–	–	–	–	–	–
Capacity Building and Other		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		12 952	996	–	2 000	8 905	8 905	500	1 045	1 092
–		–	–	–	–	–	–	–	–	–
Other capital transfers/grants (insert desc)		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
KwaZulu/Natal House of Traditional Leaders		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other capital transfers/grants (insert desc)		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Education, Training and		–	–	–	–	–	–	–	–	–
Other capital transfers/grants (insert desc)		–	–	–	–	–	–	–	–	–
Total capital expenditure of Transfers and Grants		99 487	169 132	–	109 848	247 493	247 493	132 163	122 164	83 488
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		441 085	471 952	–	499 874	1 026 977	1 026 977	456 679	450 565	413 444

Table SA20 Reconciliation of transfers, grant receipts and unspent funds

KZN216 Ray Nkonyeni - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	87,382	87,382	87,382	5,210	5,450	5,700
Repayment of grants		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	87,382	87,382	87,382	5,210	5,450	5,700
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	15,457	15,457	15,457	16,717	17,486	18,290
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	15,457	15,457	15,457	16,717	17,486	18,290
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total operating transfers and grants - CTBM	2	-	-	-	102,839	102,839	102,839	21,927	22,936	23,991
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	107,848	107,848	107,848	131,663	137,719	144,055
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	107,848	107,848	107,848	131,663	137,719	144,055
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	2,000	2,000	2,000	500	523	547
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	2,000	2,000	2,000	500	523	547
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		-	-	-	-	-	-	-	-	-
Total capital transfers and grants - CTBM	2	-	-	-	109,848	109,848	109,848	132,163	138,242	144,602
TOTAL TRANSFERS AND GRANTS REVENUE		-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	212,687	212,687	212,687	154,090	161,178	168,592

Table SA21 Grants and Subsidy made by the Municipality

KZN216 Ray Nkonyeni - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash Transfers to other municipalities											
Municipal Entities	1	2,074	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	10,168	11,421	11,421	-	13,433	13,318	13,931
Creative Events		-	-	-	1,600	1,200	1,200	-	2,000	2,092	2,188
Total Cash Transfers To Municipalities:		2,074	-	-	11,768	12,621	12,621	-	15,433	15,410	16,119
Cash Transfers to Entities/Other External Mechanisms											
Departmental Agencies and Accounts	2	-	-	-	-	-	-	-	-	-	-
Small Enterprise Development Agency		-	-	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
Provincial Government	3	-	-	-	-	-	-	-	-	-	-
Product		-	-	-	-	-	-	-	1,200	-	-
Higher Education SA (HESA)		-	-	-	250	500	500	-	500	523	547
Total Cash Transfers To Other Organs Of State:		-	-	-	250	500	500	-	1,700	523	547
Cash Transfers to Organisations											
Free State Development Corporation		-	-	-	-	-	-	-	-	-	-
Non-profit Institutions		-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Private Enterprises		913	1,077	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		913	1,077	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals											
Disaster Management Fund		-	-	-	-	-	-	-	-	-	-
Bursaries (Non-Employees)		-	-	-	-	-	-	-	-	-	-
Skill Development and Training		-	-	-	-	-	-	-	-	-	-
Households		-	4,932	-	-	-	-	-	-	-	-
Learning, Training Support Material		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	4,932	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	2,987	6,009	-	12,018	13,121	13,121	-	17,133	15,933	16,666
Non-Cash Transfers to other municipalities											
South Africa Local Government Association (SALGA)	1	-	-	-	50	50	50	-	-	31	33
Unspecified		-	-	-	670	466	466	-	-	837	875
Clothing Provided		-	-	-	400	400	400	-	-	418	438
Total Non-Cash Transfers To Municipalities:		-	-	-	1,120	916	916	-	-	1,287	1,346
Non-Cash Transfers to Entities/Other External Mechanisms											
Departmental Agencies and Accounts	2	8	-	-	-	-	-	-	-	-	-
Small Enterprise Development Agency		-	-	-	-	-	-	-	-	-	-
Education, Training and Development Practices SETA		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		8	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
Provincial Government	3	-	-	-	-	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	-	-	-	-	-
Households		3,640	5,626	-	-	-	-	20	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		3,640	5,626	-	-	-	-	20	-	-	-
Non-Cash Grants to Organisations											
Specify (Add grant description)	4	-	-	-	-	-	-	-	-	-	-
Political Parties		-	-	-	700	700	700	-	-	732	766
Private Enterprises		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	700	700	700	-	-	732	766
Groups of Individuals											
Disaster Management Fund	5	-	-	-	-	-	-	-	-	-	-
Bursaries (Non-Employees)		-	-	-	-	-	-	-	-	-	-
Skill Development and Training		-	-	-	-	-	-	-	-	-	-
Households		3,640	5,626	-	-	-	-	20	-	-	-
Learning, Training Support Material		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		3,640	5,626	-	-	-	-	20	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		3,640	5,626	-	-	-	-	20	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		7,287	11,253	-	1,820	1,616	1,616	40	-	2,019	2,112
TOTAL TRANSFERS AND GRANTS	6	10,275	17,262	-	13,838	14,737	14,737	40	17,133	17,952	18,778

Table SA22 Councilors and Staff Benefits

KZN216 Ray Nkonyeni - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		25 476	23 352	26 688	19 040	55 564	55 564	18 276	19 116	19 996
Pension and UIF Contributions		-	-	-	758	1 515	1 515	755	790	826
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 890	2 897	2 880	2 815	6 384	6 384	3 129	3 273	3 423
Housing Allowances		-	-	-	5 953	11 906	11 906	8 977	9 390	9 822
Other benefits and allowances		-	-	-	2 599	5 197	5 197	3 049	3 189	3 335
Sub Total - Councillors		28 366	26 249	29 567	31 164	80 567	80 567	34 185	35 758	37 403
% increase	4		(7.5%)	12.6%	5.4%	158.5%	-	(57.6%)	4.6%	4.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		8 124	7 328	3 690	3 946	7 241	7 241	6 584	6 887	7 204
Pension and UIF Contributions		(0)	80	146	192	267	267	90	95	99
Medical Aid Contributions		-	72	198	230	269	269	51	63	56
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		760	866	960	1 059	2 117	2 117	913	1 101	999
Motor Vehicle Allowance		-	495	838	1 060	1 856	1 856	732	766	801
Cellphone Allowance	3	102	109	87	114	184	184	63	66	69
Housing Allowances	3	-	1 425	2 655	3 275	4 485	4 485	1 332	1 393	1 458
Other benefits and allowances	3	-	0	1	1	1	1	0	0	0
Payments in lieu of leave		-	239	327	332	520	520	21	22	23
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	76	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		8 985	10 615	8 978	10 209	16 940	16 940	9 787	10 383	10 709
% increase	4		18.1%	(15.4%)	13.7%	65.9%	-	(42.2%)	6.1%	3.1%
Other Municipal Staff										
Basic Salaries and Wages		283 371	290 561	296 914	311 533	635 437	635 437	333 067	348 388	364 414
Pension and UIF Contributions		48 181	49 729	50 757	50 263	108 606	108 606	53 500	55 961	58 535
Medical Aid Contributions		18 779	19 146	20 094	20 668	43 818	43 818	21 895	22 902	23 955
Overtime		18 011	18 959	21 821	18 985	44 039	44 039	22 014	23 026	24 085
Performance Bonus		405	417	446	-	-	-	-	-	-
Motor Vehicle Allowance	3	16 999	18 564	18 911	18 975	42 335	42 335	20 003	20 923	21 885
Cellphone Allowance	3	1 115	1 035	1 021	1 007	2 094	2 094	1 047	1 095	1 145
Housing Allowances	3	3 964	3 793	4 152	4 059	6 860	6 860	2 873	3 005	3 144
Other benefits and allowances	3	4 645	4 904	5 224	6 038	10 883	10 883	5 507	5 760	6 025
Payments in lieu of leave		4 453	3 802	4 871	22 480	11 336	11 336	5 907	6 179	6 463
Long service awards		6 412	7 027	4 268	2 751	7 240	7 240	3 016	3 155	3 300
Post-retirement benefit obligations	6	15 110	14 852	17 323	16 049	35 048	35 048	17 420	18 221	19 059
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		680	629	638	912	3 047	3 047	1 263	1 321	1 381
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		422 124	433 418	446 442	473 720	950 744	950 744	487 510	509 935	533 392
% increase	4		2.7%	3.0%	6.1%	100.7%	-	(48.7%)	4.6%	4.6%
Total Parent Municipality		459 476	470 281	484 987	515 094	1 048 251	1 048 251	531 483	556 076	581 504

KZN216 Ray Nkonyeni - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

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Table SA24 Summary of personnel

KZN216 Ray Nkonyeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		2022/23			Current Year 2023/24			Budget Year 2024/25		
Number	Ref	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		72	-	72	72	-	72	72	-	72
Board Members of municipal entities		-	-	-	-	-	-	-	-	-
Municipal employees										
Municipal Manager and Senior Managers	4	-	-	-	-	-	-	-	-	-
Other Managers	5	-	-	-	-	-	-	-	-	-
Professionals	3	8	-	8	8	-	8	8	-	8
Finance	7	40	-	-	40	-	-	40	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	-	-	1	-	-	1	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		5	-	-	5	-	-	5	-	-
Technicians		43	-	-	43	-	-	43	-	-
Finance		1	-	-	1	-	-	1	-	-
Spatial/town planning		6	-	-	6	-	-	6	-	-
Information Technology		6	-	-	6	-	-	6	-	-
Roads		2	-	-	2	-	-	2	-	-
Electricity		9	-	-	9	-	-	9	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		19	-	-	19	-	-	19	-	-
Clerks (Clerical and administrative)		551	-	-	551	-	-	551	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		122	-	-	122	-	-	122	-	-
Elementary Occupations		307	-	-	307	-	-	307	-	-
TOTAL PERSONNEL NUMBERS	9	1 154	-	80	1 154	-	80	1 154	-	80
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

Table SA25 Monthly Revenue and Expenditure

KZN216 Ray Nkonyeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity		17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	207 222	216 754	226 724
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		6 365	12 841	6 382	6 410	6 455	6 431	6 430	6 427	6 430	6 430	367	367	71 335	74 616	78 048
Sale of Goods and Rendering of Services		1 673	1 673	2 309	1 673	1 673	2 309	1 673	1 673	2 309	1 673	1 673	2 309	22 615	18 590	20 574
Agency services		574	574	574	574	574	574	574	574	574	574	574	574	6 892	7 209	7 540
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		683	683	683	683	683	683	683	683	683	683	683	683	8 202	8 579	8 974
Interest earned from Current and Non Current Assets		993	993	993	993	993	993	993	993	993	993	993	993	11 916	12 464	13 037
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		434	434	434	434	434	434	434	434	434	434	434	434	5 203	5 442	5 692
Licence and permits		61	61	61	61	61	61	61	61	61	61	61	61	737	771	806
Operational Revenue		91	91	91	91	91	91	91	91	91	91	91	91	1 091	1 141	1 193
Non-Exchange Revenue																
Property rates		48 445	96 890	48 445	48 445	48 445	48 445	48 445	48 445	48 445	48 445	-	(0)	532 893	557 406	583 046
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 812	34 321	35 900
Licences or permits		996	996	996	996	996	996	996	996	996	996	996	996	11 956	12 506	13 081
Transfer and subsidies - Operational		126 413	2 176	276	276	16 943	100 747	276	276	76 396	276	276	276	324 656	328 401	329 975
Interest		2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	32 615	34 115	35 684
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and control)		209 449	140 132	83 965	83 357	100 119	184 485	83 377	83 374	160 133	83 377	28 869	29 505	1 270 142	1 312 314	1 360 277
Expenditure																
Employee related costs		40 105	40 105	40 105	40 105	42 827	40 099	40 105	40 399	40 105	40 105	53 130	40 105	497 297	520 318	544 101
Remuneration of councillors		2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	34 185	35 758	37 403
Bulk purchases - electricity		12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	153 550	160 613	168 001
Inventory consumed		1 275	1 275	1 279	1 275	1 275	1 279	1 275	1 275	1 279	1 275	109	113	12 862	13 579	14 204
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	11 290	11 290	11 809	12 352
Depreciation and amortisation		7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	28 990	107 839	112 800	117 989
Interest		754	754	1 476	754	754	1 453	754	754	1 431	754	1 431	754	11 818	12 362	12 930
Contracted services		20 819	20 969	21 394	20 819	20 796	21 071	20 796	20 796	21 491	20 796	8 155	9 132	227 033	237 477	248 401
Transfer and subsidies		498	498	1 048	498	4 131	1 048	498	498	6 396	498	498	1 048	17 163	17 952	18 778
Irrecoverable debts written off		417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 230	5 471
Operational costs		14 299	14 299	15 461	14 389	14 389	15 218	14 399	14 399	15 987	14 599	11 642	12 458	171 541	179 432	187 686
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		100 980	101 130	103 992	101 070	107 403	103 398	101 958	101 352	109 921	101 258	97 520	120 618	1 249 698	1 307 330	1 367 315
Surplus/(Deficit)		108 469	39 002	(20 026)	(17 713)	(7 284)	81 087	(17 681)	(17 977)	50 212	(17 881)	(68 650)	(91 113)	20 444	4 985	(7 038)
Transfer and subsidies - capital (monetary allocations)		(11 472)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	(10 972)	253 354	132 163	122 164	83 468
Transfer and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		96 997	28 030	(30 998)	(28 685)	(18 256)	70 115	(28 653)	(28 949)	39 240	(28 653)	(79 622)	162 241	152 607	127 149	76 430
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		96 997	28 030	(30 998)	(28 685)	(18 256)	70 115	(28 653)	(28 949)	39 240	(28 653)	(79 622)	162 241	152 607	127 149	76 430
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		96 997	28 030	(30 998)	(28 685)	(18 256)	70 115	(28 653)	(28 949)	39 240	(28 653)	(79 622)	162 241	152 607	127 149	76 430
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	96 997	28 030	(30 998)	(28 685)	(18 256)	70 115	(28 653)	(28 949)	39 240	(28 653)	(79 622)	162 241	152 607	127 149	76 430

Table SA26 Budgeted Monthly Revenue and Expenditure

KZN216 Ray Nkonyeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote																
Vote 1 - Mayor and Council	126 137	–	–	–	–	–	100 471	–	–	76 120	–	–	–	302 729	308 450	309 120
Vote 2 - Finance and Administration	52 935	103 280	–	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	4 491	4 491	588 679	615 771	644 204
Vote 3 - Internal Audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services	73	73	73	73	16 790	73	73	73	73	73	73	73	73	17 592	18 816	19 612
Vote 5 - Sport and Recreation	6	6	6	6	6	6	6	6	6	6	6	6	6	77	80	84
Vote 6 - Public Safety	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	33 720	35 271	36 894
Vote 7 - Housing	25	25	25	25	25	25	25	25	25	25	25	25	25	2 509	2 522	2 536
Vote 8 - Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development	11 411	10 911	10 993	10 911	10 911	10 911	10 993	10 911	10 911	10 993	10 911	10 911	10 993	131 761	122 488	88 985
Vote 10 - Road Transport	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	17 888	18 711	19 572
Vote 11 - Environmental Protection	33	33	33	33	33	33	33	33	33	33	33	33	33	398	417	436
Vote 12 - Energy Sources	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	224 676	229 294	235 842
Vote 13 - Other	53	53	53	53	53	53	53	53	53	53	53	53	53	632	661	692
Vote 14 - Waste Water Management	7 224	13 700	7 241	7 269	7 314	7 290	7 289	7 289	7 289	7 289	7 289	1 226	1 226	81 644	81 995	85 767
Vote 15 - Waste Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue by Vote	220 921	151 104	94 937	94 937	111 091	195 457	94 348	94 348	94 348	171 105	94 348	39 841	40 477	1 402 305	1 434 478	1 443 745
Expenditure by Vote to be appropriated																
Vote 1 - Mayor and Council	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 957	4 960	59 522	62 280	65 124
Vote 2 - Finance and Administration	19 105	19 255	19 699	19 205	19 635	19 205	19 205	19 205	19 205	19 205	19 405	32 033	33 017	278 376	291 327	304 576
Vote 3 - Internal Audit	7 502	7 502	7 502	7 502	7 597	7 597	7 502	7 502	7 502	7 502	7 502	3 162	3 162	81 443	85 199	89 108
Vote 4 - Community and Social Services	6 077	6 077	6 077	6 077	6 311	6 077	6 077	6 077	6 077	6 077	6 077	5 610	5 610	72 226	75 549	79 024
Vote 5 - Sport and Recreation	458	458	458	458	524	458	458	458	458	458	458	335	335	5 314	5 558	5 814
Vote 6 - Public Safety	9 651	9 651	9 651	9 651	9 671	9 651	9 651	9 651	9 651	9 651	9 651	8 222	8 222	113 270	118 480	123 930
Vote 7 - Housing	1 127	1 127	1 127	1 127	1 154	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105	13 395	14 011	14 656
Vote 8 - Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 9 - Planning and Development	4 942	4 942	4 941	4 932	4 971	4 941	4 942	4 942	4 942	4 942	4 942	5 140	4 941	75 964	79 458	83 113
Vote 10 - Road Transport	12 477	12 477	12 477	12 477	13 097	12 477	12 477	12 477	12 477	12 477	12 477	12 393	12 393	150 171	157 079	164 305
Vote 11 - Environmental Protection	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	–	–	27 666	28 939	30 270
Vote 12 - Energy Sources	15 256	15 256	15 256	15 256	15 307	15 256	15 256	15 256	15 256	15 256	15 256	15 256	15 256	185 942	194 495	203 442
Vote 13 - Other	507	507	507	507	507	507	507	507	507	507	507	507	507	6 451	6 748	7 058
Vote 14 - Waste Water Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Vote 15 - Waste Management	16 142	16 142	16 142	16 142	16 993	16 142	16 142	16 142	16 142	16 142	16 142	8 792	8 792	179 858	185 131	196 785
Total Expenditure by Vote	100 972	101 122	103 983	101 062	107 394	103 390	101 050	101 343	109 912	101 250	97 511	120 610	120 610	1 249 598	1 307 223	1 367 295
Surplus/(Deficit) before assoc.	119 949	49 982	(9 046)	(6 733)	3 697	92 067	(6 701)	(6 997)	61 192	(6 901)	(57 670)	(80 133)	(80 133)	152 707	127 253	76 539
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit)	1	119 949	49 982	(9 046)	(6 733)	3 697	92 067	(6 701)	(6 997)	61 192	(6 901)	(57 670)	(80 133)	152 707	127 253	76 539

Table SA27 Budgeted Monthly Revenue and Expenditure by (functional Classification)

KZN216 Ray Nkonyeni - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional																
Governance and administration	179 673	103 280	52 935	52 935	52 935	153 407	52 935	52 935	52 935	129 656	52 935	4 491	4 491	891 408	924 221	953 324
Executive and council	126 137	–	–	–	–	–	100 471	–	–	76 120	–	–	–	302 729	308 450	309 120
Finance and administration	52 935	103 280	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	4 491	4 491	588 679	615 771	644 204
Internal audit	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Community and public safety	119	119	672	119	16 836	672	119	119	119	672	119	119	672	20 353	21 602	22 425
Community and social services	73	73	73	73	16 790	73	73	73	73	73	73	73	73	17 592	18 816	19 612
Sport and recreation	6	6	6	6	6	6	6	6	6	6	6	6	6	77	80	84
Public safety	15	15	15	15	15	15	15	15	15	15	15	15	15	175	184	192
Housing	25	25	25	25	25	25	25	25	25	25	25	25	25	2 509	2 522	2 536
Health	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Economic and environmental services	15 730	15 230	15 313	15 230	15 230	15 313	15 230	15 230	15 230	15 313	15 230	15 230	15 313	183 992	176 704	145 695
Planning and development	11 411	10 911	10 993	10 911	10 911	10 993	10 911	10 911	10 911	10 993	10 911	10 911	10 993	131 761	122 488	88 985
Road transport	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	51 433	53 799	56 274
Environmental protection	35	35	35	35	35	35	35	35	35	35	35	35	35	398	417	436
Trading services	25 947	32 423	25 944	25 992	26 037	26 013	26 012	26 012	26 012	26 012	26 012	19 949	19 949	306 320	311 290	321 609
Energy sources	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	18 723	224 676	229 294	235 842
Water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste water management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Waste management	7 224	13 700	7 241	7 269	7 314	7 290	7 289	7 289	7 289	7 289	7 289	1 226	1 226	81 644	81 995	85 767
Other	53	53	53	53	53	53	53	53	53	53	53	53	53	632	661	692
Total Revenue - Functional	220 921	151 104	94 937	94 937	111 091	195 457	94 348	94 348	94 348	171 105	94 348	39 841	40 477	1 402 305	1 434 478	1 443 745
Expenditure - Functional																
Governance and administration	31 702	31 852	32 296	31 792	32 527	31 802	31 802	31 802	31 802	31 802	32 002	40 484	61 273	421 137	440 655	460 773
Executive and council	5 086	5 086	5 086	5 076	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 281	5 086	61 218	64 034	66 979
Finance and administration	23 359	23 509	23 953	23 459	24 104	23 459	23 459	23 459	23 459	23 459	23 459	31 947	32 031	320 759	335 660	350 948
Internal audit	3 257	3 257	3 257	3 257	3 337	3 257	3 257	3 257	3 257	3 257	3 257	3 257	3 257	39 160	40 961	42 845
Community and public safety	12 384	12 384	12 384	12 384	12 730	12 384	12 384	12 384	12 384	12 384	12 384	11 073	11 073	146 225	152 951	159 987
Community and social services	6 020	6 020	6 020	6 020	6 254	6 020	6 020	6 020	6 020	6 020	6 020	5 610	5 610	71 658	74 954	78 402
Sport and recreation	458	458	458	458	524	458	458	458	458	458	458	335	335	5 314	5 558	5 81

Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

KZN216 Ray Nkonyeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)																
Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand																
Multi-year expenditure to be appropriated	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2															
Single-year expenditure to be appropriated																
Vote 1 - Executive and Council		11	11	11	11	41	126	11	11	126	11	11	11	387	405	423
Vote 2 - Finance and Administration		563	463	563	753	923	563	663	563	563	563	563	562	7 300	7 636	7 987
Vote 3 - Internal Audit		10	10	10	10	10	100	10	10	10	10	10	10	210	220	230
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		383	383	383	383	383	383	383	383	383	383	383	383	4 600	4 812	5 033
Vote 7 - Housing		-	-	-	-	55	-	-	-	-	-	-	-	55	58	60
Vote 8 - Other		36	36	49	36	36	49	36	36	49	36	36	(436)	-	-	-
Vote 9 - Planning and Development		11 226	12 126	11 759	11 626	11 926	11 759	11 626	11 626	11 759	11 626	11 796	11 539	140 425	147 198	153 969
Vote 10 - Road Transport		950	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	950	15 900	16 631	17 396
Vote 11 - Environmental Protection		67	67	67	67	67	67	67	67	67	67	67	551	1 285	1 344	1 406
Vote 12 - Energy Sources		583	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	583	15 997	7 319	7 655
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		125	125	125	125	125	125	125	125	125	125	75	75	1 400	1 464	1 532
Capital single-year expenditure sub-total	2	13 954	16 104	15 859	15 894	16 449	16 064	15 804	15 704	15 974	15 704	15 824	14 229	187 558	187 086	195 692
Total Capital Expenditure	2	13 954	16 104	15 859	15 894	16 449	16 064	15 804	15 704	15 974	15 704	15 824	14 229	187 558	187 086	195 692

Table SA29 Budgeted Monthly Capital expenditure

KZN216 Ray Nkonyeni - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)																	
Description		###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional		1															
Governance and administration			583	483	583	773	973	788	683	583	698	583	583	583	7 897	8 260	8 640
Executive and council			11	11	11	11	41	126	11	11	126	11	11	11	387	405	423
Finance and administration			563	463	563	753	923	563	663	563	563	563	563	562	7 300	7 636	7 987
Internal audit			10	10	10	10	10	100	10	10	10	10	10	10	210	220	230
Community and public safety			383	383	383	383	438	383	383	383	383	383	383	383	4 635	4 869	5 063
Community and social services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety			383	383	383	383	383	383	383	383	383	383	383	383	4 600	4 812	5 033
Housing			-	-	-	-	55	-	-	-	-	-	-	-	55	58	60
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			12 243	13 453	13 095	12 953	13 253	13 095	12 953	12 953	13 095	12 953	13 123	12 555	155 725	162 888	170 381
Planning and development			11 226	11 986	11 629	11 486	11 786	11 629	11 486	11 486	11 629	11 486	11 656	11 539	139 025	145 420	152 109
Road transport			950	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	1 400	950	15 900	16 631	17 396
Environmental protection			67	67	67	67	67	67	67	67	67	67	67	67	800	837	875
Trading services			708	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 608	1 558	858	17 397	17 303	13 615
Energy sources			583	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	1 483	583	15 997	15 839	12 083
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			125	125	125	125	125	125	125	125	125	125	75	75	1 400	1 464	1 532
Other			36	36	49	36	36	49	36	36	49	36	36	49	485	507	530
Total Capital Expenditure - Functional		2	13 954	15 964	15 719	15 754	16 309	15 924	15 664	15 564	15 834	15 564	15 684	14 229	186 158	193 828	198 200
Funded by:																	
National Government			9 379	9 579	9 579	9 579	9 579	9 579	9 579	9 579	9 579	9 579	9 549	9 349	114 490	119 756	125 265
Provincial Government			36	36	36	36	36	36	36	36	36	36	36	36	435	455	476
District Municipality			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital			9 415	9 615	9 615	9 615	9 615	9 615	9 615	9 615	9 615	9 615	9 585	9 385	114 924	120 211	125 741
Borrowing			-	900	900	900	900	900	900	900	900	900	900	-	9 000	8 520	4 428
Internally generated funds			4 538	5 448	5 203	5 238	5 793	5 408	5 148	5 048	5 318	5 048	5 198	4 843	62 234	65 097	68 091
Total Capital Funding			13 954	15 964	15 719	15 754	16 309	15 924	15 664	15 564	15 834	15 564	15 684	14 229	186 158	193 828	198 200

Table SA30 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SA30 Budgeted monthly cash flow																	
MONTHLY CASH FLOWS		Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
R thousand	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27		
Cash Receipts By Source													1				
Property sales	39 109	39 109	76 044	39 109	39 109	39 109	39 109	39 109	39 109	39 109	39 109	39 109	506 248	529 535	553 894		
Service charges - electricity revenue	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	17 268	207 222	216 754	228 734		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	5 240	5 240	10 131	5 240	5 240	5 240	5 240	5 240	5 240	5 240	5 240	5 240	67 768	70 885	74 146		
Rental of facilities and equipment	434	434	434	434	434	434	434	434	434	434	434	434	5 203	5 442	5 692		
Interest earned - external investments	993	993	993	993	993	993	993	993	993	993	993	993	11 916	12 464	13 037		
Interest earned - outstanding debtors	2 721	2 721	2 721	2 721	2 721	2 721	2 721	2 721	2 721	2 721	2 721	2 721	32 653	34 155	35 726		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits	137	137	137	137	137	137	137	137	137	137	137	137	1 641	1 716	1 795		
Licences and permits	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 693	13 277	13 880		
Agency services	574	574	574	574	574	574	574	574	574	574	574	574	6 892	7 209	7 540		
Transfers and Subsidies - Operational	126 972	4 960	1 388	835	17 552	102 945	835	835	77 509	835	835	1 388	336 888	339 116	342 325		
Other revenue	2 304	2 304	2 387	2 304	2 304	2 387	2 304	2 304	2 387	2 304	2 304	2 387	27 980	29 267	30 614		
Cash Receipts by Source	196 810	74 798	113 135	70 673	87 390	172 865	70 673	70 673	147 429	70 673	70 673	71 309	1 217 163	1 259 820	1 305 382		
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 739	30 612	0	0	28 739	13 333	0	0	30 739	0	0	(0)	132 163	138 242	144 602		
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	9 000	-	-	-	-	-	-	-	-	-	9 000	8 520	4 428		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
VAT Control (receipts)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source	225 550	105 410	122 135	70 673	116 129	186 199	70 673	70 673	178 168	70 673	70 673	71 309	1 358 266	1 406 583	1 454 411		
Cash Payments by Type																	
Employee related costs	40 475	40 475	40 475	40 475	43 197	40 475	40 475	40 769	40 475	40 475	53 431	40 412	501 606	524 680	548 815		
Remuneration of councillors	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	34 185	35 758	37 403		
Interest	1	1	472	1	1	450	1	427	1	1	1	1	9 462	10 818	11 316		
Bulk purchases - electricity	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	153 550	160 613	166 001		
Acquisitions - water & other inventory	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	19 188	20 070	20 993		
Contracted services	19 419	20 469	20 619	20 319	20 319	20 319	20 319	20 319	20 319	20 319	8 795	9 495	221 033	231 201	241 836		
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and subsidies - other	511	511	511	511	4 144	511	511	2 911	5 511	511	511	511	17 163	17 852	18 778		
Other expenditure	14 475	14 475	14 469	14 475	14 475	14 475	14 475	14 475	14 475	14 475	12 045	12 045	169 235	177 020	185 162		
Cash Payments by Type	92 124	93 174	93 990	93 024	99 379	93 473	93 024	95 718	96 451	93 224	92 026	89 168	1 126 778	1 178 609	1 232 826		
Other Cash Flows/Payments by Type																	
Capital assets	13 334	13 334	13 334	13 334	14 049	13 424	13 434	13 334	13 334	13 334	13 334	13 334	161 114	168 525	176 277		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Payments by Type	105 459	106 509	107 324	106 559	113 428	106 897	106 459	109 052	111 785	106 558	105 360	102 502	1 287 891	1 347 134	1 409 103		
NET INCREASE/(DECREASE) IN CASH HELD	120 091	(1 099)	14 811	(35 885)	2 701	79 301	(35 785)	(38 379)	66 384	(35 885)	(34 687)	(31 193)	79 374	59 448	45 309		
Cash/cash equivalents at the month/year begin:	114 251	234 342	233 244	248 055	212 170	214 871	294 172	258 387	220 000	286 391	250 506	215 819	114 251	154 626	244 074		
Cash/cash equivalents at the month/year end:	234 342	233 244	248 055	212 170	214 871	294 172	258 387	220 000	286 391	250 506	215 819	154 626	244 074	299 363			

Table SA32 List of external mechanisms

KZN216 Ray Nkonyeni - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand
MUNISOFT	Mths	Ongoing	SUPPORT SOFTWARE FOR RNM	Ongoing	RATES BASED
EMITHONJANENI (PTY) LTD	Mths	36	LIFEGUARD SERVICES FOR ALL MAIN BLUE FLAG BEACHES	30 April 2025	RATES BASED
APFILEH NANDIE TRADING AND PROJECTS	Mths	36	PROVISION OF CLEANING BEACHES AND BEACH FACILITIES	30 April 2025	3 800
GOOBHITSHE CIVILS	Mths	36	SEALING OF ROADS FOR A PERIOD OF THREE (03) YEARS	30 April 2025	RATES BASED
DUROSHA INVESTMENTS	Mths	Ongoing	MASINENGE SLUMS CLEARANCE PROJECTS	Ongoing	48 163
BBA CONSULTING	Mths	36	COMPLAINTS MANAGEMENT SYSTEM FOR A THREE YEAR PERIOD	31 May 2025	886
IMVUSA TRADING 913 CC	Mths	36	HIRING OF PLANT FOR THREE (03) YEAR PERIOD	31 July 2025	1 067
MOREKI DISTRIBUTORS	Mths	36	PORTABLE TOILETS FOR THREE (03) YEAR PERIOD	15 August 2025	RATES BASED

Table SA33 Contracts having future budgetary implications

KZN216 Ray Nkonyeni - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2023/24	2024/25 Medium Term Revenue & Expenditure Framework			Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Forecast 2031/32	Forecast 2032/33	Forecast 2033/34	Total Contract Value
		1,3	Total	Original Budget	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
8/2/RNM0279 EVALUATION ENHANCED PROPERTY APPRAISALS (PTY) LTD					1 111	1 111	1 111							3 334
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication			-	-	1 111	1 111	1 111	-	-	-	-	-	-	3 334
Capital Expenditure Obligation By Contract	2													
ACQUISITION OF FLEET (8/2/RNM0189, RNM0211, RNM0264)					30 280	30 280	30 280							90 840
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	30 280	30 280	30 280	-	-	-	-	-	-	90 840
Total Parent Expenditure Implication			-	-	91 991	91 991	91 991	-	-	-	-	-	-	94 174
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication			-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication			-	-	-	-	-	-	-	-	-	-	-	-

Table SA34a Capital expenditure on new assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34a Capital expenditure on new assets by asset class

Description	RMB	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 942	80 960	65 544	50 352	67 791	67 791	83 885	80 265	98 677
Roads Infrastructure		33 225	74 550	42 359	38 900	45 459	45 459	55 450	56 001	60 689
Roads		22 938	35 782	24 581	18 800	20 518	20 518	35 450	37 061	38 786
Road Structures		10 287	38 767	17 779	20 100	15 941	15 941	20 000	20 920	21 852
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 470	4 422	12 127	3 000	13 080	13 080	12 000	12 552	13 129
Drainage Collection		3 470	4 422	12 127	3 000	13 080	13 080	12 000	12 552	13 129
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 248	1 988	11 058	8 452	9 252	9 252	15 735	18 180	14 532
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		443	708	1 109	-	-	-	-	-	-
MV Switching Stations		803	1 280	1 965	7 452	3 452	3 452	1 500	4 500	4 428
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	7 983	1 000	5 800	5 800	14 235	13 880	10 104
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	500	525	547
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	500	525	547
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticalation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets	19 872	5 544	18 036	17 706	20 394	20 394	4 156	4 241	4 541
Community Facilities	15 360	2 590	15 409	7 700	9 152	9 152	50	52	55
Halls	11 385	1 400	11 296	5 700	6 352	6 352	—	—	—
Cemeteries	—	—	—	—	—	—	—	—	—
Clocktowers	—	—	—	—	—	—	—	—	—
Clinical/Care Centres	—	—	—	—	—	—	—	—	—
Recreation/Amusement Stations	—	—	—	—	—	—	—	—	—
Trading Stations	—	—	—	—	—	—	—	—	—
Museums	—	—	—	—	—	—	—	—	—
Galleries	—	—	—	—	—	—	—	—	—
Theatres	—	—	—	—	—	—	—	—	—
Libraries	—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria	—	354	—	—	—	—	—	—	—
Police	—	—	—	—	—	—	—	—	—
Parks	—	—	—	2 300	2 800	2 800	50	52	55
Public Open Space	—	—	—	—	—	—	—	—	—
Nature Reserves	—	—	—	—	—	—	—	—	—
Public Abolition Facilities	—	—	—	—	—	—	—	—	—
Markets	—	—	—	—	—	—	—	—	—
Shops	—	658	4 111	—	—	—	—	—	—
Aquaria	—	—	—	—	—	—	—	—	—
Alpines	—	—	—	—	—	—	—	—	—
Taxi Rank/Bus Terminals	4 307	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities	3 590	2 954	2 029	10 300	11 242	11 242	4 130	4 209	4 400
Indoor Facilities	—	—	—	—	—	—	—	—	—
Outdoor Facilities	3 590	2 954	2 029	10 300	11 242	11 242	4 130	4 209	4 400
Capital Spares	—	—	—	—	—	—	—	—	—
Heritage Assets	252	190	—	—	—	—	—	—	—
Monuments	—	—	—	—	—	—	—	—	—
Historic Buildings	—	—	—	—	—	—	—	—	—
Works of Art	—	—	—	—	—	—	—	—	—
Conservation Areas	—	—	—	—	—	—	—	—	—
Other Heritage	252	190	—	—	—	—	—	—	—
Investment Properties	—	—	—	—	—	—	—	—	—
Revenue Generating	—	—	—	—	—	—	—	—	—
Improved Property	—	—	—	—	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—	—	—
Non-revenue Generating	—	—	—	—	—	—	—	—	—
Improved Property	—	—	—	—	—	—	—	—	—
Unimproved Property	—	—	—	—	—	—	—	—	—
Other Assets	17 987	14 755	3 152	9 900	2 158	2 158	19 896	11 257	11 818
Operational Buildings	17 987	14 755	3 152	9 900	2 158	2 158	19 896	11 257	11 818
Municipal Offices	7 090	3 550	1 357	7 500	900	900	6 400	6 554	7 002
Pay/Enquiry Points	—	—	—	—	—	—	—	—	—
Building Plan Offices	—	—	—	—	—	—	—	—	—
Workshops	6 407	10 695	—	—	—	—	600	837	875
Yards	—	320	—	—	—	—	200	206	219
Stores	—	—	—	—	—	—	—	—	—
Laboratories	—	—	—	—	—	—	—	—	—
Training Centres	—	—	—	—	—	—	—	—	—
Manufacturing Plant	—	—	—	—	—	—	—	—	—
Depots	1 500	—	1 735	1 500	1 200	1 200	3 400	3 550	3 720
Capital Spares	—	—	—	—	—	—	—	—	—
Housing	—	—	—	—	—	—	—	—	—
Staff Housing	—	—	—	—	—	—	—	—	—
Social Housing	—	—	—	—	—	—	—	—	—
Capital Spares	—	—	—	—	—	—	—	—	—
Biological or Cultural Assets	—	—	—	—	—	—	—	—	—
Biological or Cultural Assets	—	—	—	—	—	—	—	—	—
Intangible Assets	—	919	—	840	620	620	530	520	547
Sequences	—	—	—	—	—	—	—	—	—
Licences and Rights	—	919	—	840	620	620	530	520	547
Water Rights	—	—	—	—	—	—	—	—	—
Effluent Licences	—	—	—	—	—	—	—	—	—
Solid Waste Licences	—	—	—	—	—	—	—	—	—
Computer Software and Applications	—	919	—	840	620	620	530	520	547
Load Settlement Software Applications	—	—	—	—	—	—	—	—	—
Unspecified	—	—	—	—	—	—	—	—	—
Computer Equipment	1 995	7 721	6 011	5 960	4 411	4 411	7 290	7 625	7 676
Computer Equipment	1 995	7 721	6 011	5 960	4 411	4 411	7 290	7 625	7 676
Furniture and Office Equipment	1 670	1 550	2 431	531	400	400	2 152	2 251	2 355
Furniture and Office Equipment	1 670	1 550	2 431	531	400	400	2 152	2 251	2 355
Machinery and Equipment	1 149	2 857	1 179	2 390	2 927	2 927	4 092	4 360	5 134
Machinery and Equipment	1 149	2 857	1 179	2 390	2 927	2 927	4 092	4 360	5 134
Transport Assets	22 152	19 048	15 530	—	4 500	4 500	—	—	—
Transport Assets	22 152	19 048	15 530	—	4 500	4 500	—	—	—
Land	—	—	—	—	—	—	—	—	—
Land	—	—	—	—	—	—	—	—	—
Toys, Marine and Non-Biological Animals	—	—	—	—	—	—	—	—	—
Toys, Marine and Non-Biological Animals	—	—	—	—	—	—	—	—	—
Under Resources	—	—	—	—	—	—	—	—	—
Nature	—	—	—	—	—	—	—	—	—
Polking and Protection	—	—	—	—	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—	—	—	—	—
Invertebrate	—	—	—	—	—	—	—	—	—
Polking and Protection	—	—	—	—	—	—	—	—	—
Zoological plants and animals	—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	99 995	133 913	111 952	96 473	103 354	113 369	126 206	121 345

Table SA34b Capital expenditure on the renewal of existing assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class											
Description		R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class/Sub-class											
Infrastructure			7 382	2 546	29 429	33 500	24 829	24 829	18 800	17 050	17 824
	Roads Infrastructure		6 748	1 958	19 188	17 500	10 029	10 029	14 500	15 157	15 865
	Roads		5 438	402	12 425	17 000	9 802	9 802	13 500	14 121	14 771
	Road Structures		1 310	1 556	6 564	500	427	427	1 000	1 046	1 064
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	7 132	-	-	-	-	-	-
	Drainage Collection		-	-	7 132	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		635	567	2 720	15 500	14 500	14 500	3 500	1 046	1 064
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	14 500	14 500	14 500	2 500	-	-
	MV Substations		635	567	1 896	-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	MV Networks		-	-	825	1 000	-	-	1 000	1 046	1 064
	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		-	-	389	500	300	300	800	837	875	
Sand Pumps		-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	389	500	300	300	800	837	875	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	
Community Assets		-	2 928	73	8 159	2 809	2 809	11 972	12 525	13 069	
Community Facilities		-	2 120	73	7 659	2 409	2 409	11 972	12 525	13 069	
Halls		-	2 120	73	7 659	2 409	2 409	11 972	11 477	12 005	

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Marials	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Aquariums	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Test Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	808	-	500	400	400	-	0	0	0
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	808	-	500	400	400	-	0	0	0
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	435	455	476	476
Operational Buildings	-	-	-	-	-	-	435	455	476	476
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	435	455	476	476
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	7 383	5 474	28 562	41 650	27 630	27 630	31 207	30 027	31 409
Renewal of Existing Assets as % of total capex		6.1%	2.9%	13.9%	27.6%	15.9%	15.9%	16.6%	15.5%	15.8%
Renewal of Existing Assets as % of deprecia¹		7.6%	6.7%	33.6%	40.6%	27.0%	27.0%	36.7%	33.4%	33.4%

Table SA34c Repairs and maintenance expenditure by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description		2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		27 186	33 829	36 520	176 774	188 881	188 881	86 808	104 387	109 200
Roads Infrastructure		25 258	22 754	29 588	162 030	155 750	155 750	85 411	90 386	94 544
Roads		25 258	22 754	29 588	162 030	155 750	155 750	85 411	90 386	94 544
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 927	10 575	5 831	11 425	11 007	11 007	10 895	11 396	11 921
Power Plants		-	36	-	9	10	10	10	11	11
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		793	8 921	2 945	939	1 539	1 539	1 441	1 507	1 576
LV Networks		1 134	1 618	3 186	10 477	9 457	9 457	9 444	9 879	10 333
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		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
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		-	-	-	2 319	3 069	3 069	2 500	2 615	2 735
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	2 319	3 069	3 069	2 500	2 615	2 735
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		485	617	779	500	500	500	500	523	547
Community Facilities		485	617	779	500	500	500	500	523	547
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Offices		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
First Aid Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

Theatres	-	-	-	-	-	-	-	-	-
Libraries	131	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	354	617	779	500	500	500	500	523	547
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Shops	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	6 827	6 082	4 360	6 300	6 800	6 800	18 186	13 770	14 404
Operational Buildings	5 827	5 092	4 350	5 300	5 800	5 800	13 105	13 770	14 404
Municipal Offices	5 530	4 976	3 276	4 800	5 100	5 100	12 515	13 091	13 693
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	97	116	1 074	700	700	700	650	680	711
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Genitivities	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	166	28	13	150	-	-	150	157	154
Furniture and Office Equipment	166	28	13	150	-	-	150	157	154
Machinery and Equipment	1 625	1 911	1 935	1 598	2 792	2 792	3 970	4 153	4 344
Machinery and Equipment	1 625	1 911	1 935	1 598	2 792	2 792	3 970	4 153	4 344
Transport Assets	9 059	10 661	15 289	10 630	11 679	11 679	11 009	11 515	12 045
Transport Assets	9 059	10 661	15 289	10 630	11 679	11 679	11 009	11 515	12 045
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-

Table SA34d Depreciation by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

Description	R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class										
Infrastructure		58 189	47 578	42 938	61 060	61 060	61 060	38 952	38 651	40 429
Roads Infrastructure		58 159	47 578	42 938	49 080	49 080	49 080	35 952	36 651	40 429
Roads		58 159	47 578	42 938	49 080	49 080	49 080	35 952	36 651	40 429
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	2 520	2 520	2 520	-	-	-
Drainage Collection		-	-	-	2 520	2 520	2 520	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	5 040	5 040	5 040	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductor		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	5 040	5 040	5 040	-	-	-
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		-	-	-	-	-	-	-	-	-
Redirection		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	4 410	4 410	4 410	-	-	-
Landfill Sites		-	-	-	4 410	4 410	4 410	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		25 006	26 716	28 216	21 945	21 945	21 945	28 893	30 222	31 612
Community Facilities		25 006	26 716	28 216	21 945	21 945	21 945	28 893	30 222	31 612
Halls		25 006	26 716	28 216	18 769	18 769	18 769	28 893	30 222	31 612
Centres		-	-	-	-	-	-	-	-	-
Critches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-

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Table SA34e Capital expenditure on the upgrading of existing assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class

Description	R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		–	19 470	52 547	14 522	29 545	29 545	37 793	39 521	41 339
Roads Infrastructure		–	17 115	52 547	14 522	29 545	29 545	35 783	37 429	39 150
Roads		–	17 115	52 064	14 522	29 545	29 545	35 783	37 429	39 150
Road Structures		–	–	483	–	–	–	–	–	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		–	–	–	–	–	–	–	–	–
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Stations		–	–	–	–	–	–	–	–	–
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		–	2 354	–	–	10 050	10 050	2 000	2 002	2 188
Landfill Sites		–	2 354	–	–	10 050	10 050	2 000	2 002	2 188
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		13 802	29 667	19 340	7 739	3 711	3 711	3 800	4 079	4 267
Community Facilities		11 718	29 667	19 340	6 739	3 711	3 711	3 800	3 975	4 158
Halls		–	–	–	–	–	–	–	–	–
Centres		–	26 542	17 942	5 000	1 971	1 971	3 000	3 138	3 252
Clubs/		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
First Aid Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–

Museums	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Conservatoria/Cromotarie	6 289	146	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	800	837	875	-
Public Open Space	1 044	-	398	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-	-
Absolins	-	-	-	-	-	-	-	-	-	-
Airports	4 405	3 000	0	1 739	1 739	1 739	-	-	-	-
Taxi Rank/Bus Terminals	-	-	(3)	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	2 085	-	-	1 000	-	-	100	105	109	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	2 085	-	-	1 000	-	-	100	105	109	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	95	-	-	500	-	-	-	-	-	-
Operational Buildings	95	-	-	500	-	-	-	-	-	-
Municipal Offices	95	-	-	500	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	13 987	49 157	70 987	22 761	43 395	43 395	41 693	43 600	46 606
Upgrading of Existing Assets as % of total capex		11.5%	26.1%	33.4%	15.1%	24.9%	24.9%	22.4%	22.5%	23.0%
Upgrading of Existing Assets as % of deprecia²		14.7%	55.4%	81.2%	22.2%	42.3%	42.3%	48.5%	48.5%	48.5%

Table SA35 Future financial implications of the capital budget

KZN216 Ray Nkonyeni - Supporting Table SA35 Future financial implications of the capital budget

Vote Description R thousand	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure	1							
Vote 1 - Mayor and Council		127	133	139				
Vote 2 - Finance and Administration		7 300	7 636	7 987				
Vote 3 - Internal Audit		210	220	230				
Vote 4 - Community and Social Services		-	-	-				
Vote 5 - Sport and Recreation		-	-	-				
Vote 6 - Public Safety		5 500	5 753	6 018				
Vote 7 - Housing		55	58	60				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		139 285	145 692	152 394				
Vote 10 - Road Transport		15 000	15 690	16 412				
Vote 11 - Environment Protection		800	837	875				
Vote 12 - Energy Sources		15 997	15 839	12 083				
Vote 13 - Other		485	507	530				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		1 400	1 464	1 532				
List entity summary if applicable								
Total Capital Expenditure		186 158	193 828	198 260	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Mayor and Council		59 522	62 260	65 124				
Vote 2 - Finance and Administration		278 376	291 327	304 576				
Vote 3 - Internal Audit		81 443	85 189	89 108				
Vote 4 - Community and Social Services		72 226	75 549	79 024				
Vote 5 - Sport and Recreation		5 314	5 558	5 814				
Vote 6 - Public Safety		113 270	118 480	123 930				
Vote 7 - Housing		13 395	14 011	14 656				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		75 964	79 458	83 113				
Vote 10 - Road Transport		150 171	157 079	164 305				
Vote 11 - Environment Protection		27 666	28 939	30 270				
Vote 12 - Energy Sources		185 942	194 495	203 442				
Vote 13 - Other		6 451	6 748	7 058				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		179 858	188 131	196 785				
List entity summary if applicable								
Total future operational costs		1 249 598	1 307 225	1 367 205	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		207 222	216 754	226 724				
Service charges - Water		-	-	-				
Service charges - Waste Water Management		-	-	-				
Service charges - Waste Management		71 335	74 616	78 048				
Agency services		6 892	7 209	7 540				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		285 448	298 578	312 313	-	-	-	-
Net Financial Implications		1 150 309	1 202 474	1 253 152	-	-	-	-

Table SA36 Detailed capital budget

[illegible]

Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

- In year reporting
- Reporting to National Treasury in electronic format was fully complied with monthly. Section 71 reporting to the Executive Mayor (within 10 working days).
- Internship programme
- The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, of the five interns four have been appointed

permanently. The remaining two are still under the training and municipality has an obligation to replace the vacant positions of the three interns.

- Budget and Treasury Office
- The Budget and Treasury Office has been established in accordance with the MFMA.
- Audit Committee
- An Audit Committee is shared with other municipalities within the district and is fully functional.
- Service Delivery and Implementation Plan
- The detail 2024/25 draft SDBIP document will be compiled and will be tabled before council.
- Annual Report
- Annual report is compiled in terms of the MFMA and National Treasury requirements.