



The Game changer of South Coast development

KZN216

**RAY NKONYENI LOCAL
MUNICIPALITY**

**ADJUSTMENT BUDGET
2023/24**

PREPARED BY: BUDGET AND TREASURY OFFICE

Table of Contents

PART 1 – BUDGET

1. Mayor's Budget Speech
2. Resolutions
3. Executive Summary
4. Consolidated Overview
5. Operating Revenue Framework
6. Operating Expenditure Framework
7. Capital Expenditure

PART 2 –ANNUAL BUDGET TABLES

8. Annual Budget Tables
9. Municipal Managers Quality certificate

PART 3 – SUPPORTING DOCUMENTATION

ANNEXURES

- Annexure 1 Tariff of Charges
- Annexure 2 Budget Related Policies

1. Mayor's Budget Speech

Refer to attached Mayor's Speech

2. Resolution

Refer to attached Council Resolution

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 principal 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.

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. 123 was used to guide the compilation of the 2023/24 MTREF which indicates the following amongst other things: guidance on budgeting for municipalities affected by redetermination of boundaries.

3.1 MFMA Circulars

The Provincial Treasury Circular no. PT/MF 06 OF 2023/24 issued on the 13th of December 2023 was taken into consideration when preparing 2023/24 adjustment budget. It guides municipalities with their preparation of the 2023/24 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. In the preparation of the current adjustment budget Circular 126 dated 7 December has been implemented as well. This adjustment budget is also informed by the adjusted Provincial gazette that was issued on the 13th of December 2023.

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 servicedelivery 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 Budget 2023/24 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 points where services will no longer be affordable.
- Wage increases for municipal staff 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 2023/24 Original Budget:

- The 2023/24 Budget priorities and targets, as well as the base line allocations that Draft Budget were adopted as the upper limits for the new baselines for the 2023/24 draft budget.
- The 2023 Division of Revenue Bill issued in March 2022.
- The Provincial Treasury hereby publishes transfers to municipalities in terms of Section29(2) of the Division of Revenue Act, 2021There 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.

The Purpose of this Adjustment budget document in terms of the MFMA.

In terms of Section 28(2) of the MFMA, an Adjustments Budget -

- a) must adjust the revenue and expenditure estimates downwards if there is material under-collection of revenue during the current year.
 - b) may appropriate additional revenues that have become available over and above those anticipated in the annual budget, but only to revise or accelerate spending programmes already budgeted for.
 - c) may, within a prescribed framework, authorize unforeseeable and unavoidable expenditure recommended by the mayor of the municipality.
 - d) may authorise the utilisation of projected savings in one vote towards spending under another vote.
 - e) may authorise the spending of funds that were unspent at the end of the past financial year where the under-spending could not reasonably have been foreseen at the time to include projected roll-overs when the annual budget for the current year was approved by the council.
 - f) may correct any errors in the annual budget; and
 - g) may provide for any other expenditure within a prescribed framework.
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Current Adjustment Budget

Based the year-to-date performance of the 2023/24 financial year budget and adjustment budget was deemed necessary. The tables below show a summary of the overall adjustments made the current budget.

KZN216 Ray Nkonyeni - Table B1 Adjustments Budget Summary - 2023/07/27

Description	2023/24									Budget Year 2024/25	Budget Year 2025/26
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	509 406	-	-	-	-	-	-	-	509 406	534 367	559 482
Service charges	245 147	-	-	-	-	-	-	-	245 147	257 160	269 246
Investment revenue	8 511	-	-	-	-	-	2 764	2 764	11 275	8 928	9 348
Transfers recognised - operational	390 026	-	-	-	-	-	(284)	(284)	389 742	328 201	336 372
Other own revenue	98 017	-	-	-	-	-	22 713	22 713	120 730	102 711	107 435
Total Revenue (excluding capital transfers and contributions)	1 251 108	-	-	-	-	-	25 193	25 193	1 276 300	1 231 367	1 281 883
Employee costs	483 929	-	-	-	-	-	(86)	(86)	483 843	508 461	532 774
Remuneration of councillors	31 164	-	-	-	-	-	9 119	9 119	40 283	32 691	34 228
Depreciation & asset impairment	104 756	-	-	-	-	-	38 585	38 585	143 341	111 725	116 976
Finance charges	9 958	-	-	-	-	-	2	2	9 960	10 446	10 937
Inventory consumed and bulk purchases	168 819	-	-	-	-	-	(2 461)	(2 461)	166 358	178 729	187 417
Transfers and subsidies	13 838	-	-	-	-	-	899	899	14 737	15 617	16 351
Other expenditure	440 726	-	-	-	-	-	24 093	24 093	464 819	374 039	377 649
Total Expenditure	1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331
Surplus/(Deficit)	(2 083)	-	-	-	-	-	(44 958)	(44 958)	(47 041)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	-	-	-	13 245	13 245	123 093	91 688	85 144
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Capital expenditure & funds sources											
Capital expenditure	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Transfers recognised - capital	95 520	-	-	-	-	-	11 518	11 518	107 038	89 729	74 038
Borrowing	21 452	-	-	-	-	-	-	-	21 452	-	-
Internally generated funds	37 921	-	-	-	-	-	9 939	9 939	47 859	39 491	37 316
Total sources of capital funds	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Financial position											
Total current assets	645 023	-	-	-	-	-	(43 284)	(43 284)	601 738	703 804	699 466
Total non current assets	2 037 876	-	-	-	-	-	25 094	25 094	2 062 970	2 055 371	1 999 990
Total current liabilities	335 379	-	-	-	-	-	13 202	13 202	348 580	320 308	30 048
Total non current liabilities	57 923	-	-	-	-	-	-	-	57 923	57 923	90 647
Community wealth/Equity	2 188 546	-	-	-	-	-	(31 712)	(31 712)	2 156 833	2 279 892	2 477 709
Cash flows											
Net cash from (used) operating	135 797	-	-	-	-	-	(6 902)	(6 902)	128 894	133 885	122 359
Net cash from (used) investing	(168 358)	-	-	-	-	-	(19 539)	(19 539)	(187 898)	(113 160)	(107 625)
Net cash from (used) financing	18 414	-	-	-	-	-	13 702	13 702	32 117	28 456	29 794
Cash/cash equivalents at the year end	117 444	-	-	-	-	-	(12 739)	(12 739)	104 704	93 558	(5 107)
Cash backing/surplus reconciliation											
Cash and investments available	40 427	-	-	-	-	-	(22 569)	(22 569)	17 857	(7 507)	(111 865)
Application of cash and investments	(414 515)	-	-	-	-	-	38 712	38 712	(375 804)	(450 935)	(713 000)
Balance - surplus (shortfall)	454 942	-	-	-	-	-	(61 281)	(61 281)	393 661	443 428	601 135
Asset Management											
Asset register summary (WDV)	1 938 095	-	-	-	-	-	14 496	14 496	1 952 591	1 876 018	1 705 456
Depreciation	102 525	-	-	-	-	-	-	-	102 525	109 384	114 526
Renewal and Upgrading of Existing Assets	68 420	-	-	-	-	-	2 573	2 573	70 993	47 122	29 017
Repairs and Maintenance	193 951	-	-	-	-	-	(3 144)	(3 144)	190 807	112 056	117 323
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

Operational Budget Adjustment

Operational Revenue has various adjustments within the different revenue streams, and on assessment resulted in a R25.1 million adjustment in order to achieve the projected revenue for the 2023/24 financial year based on the YTD performance. Operational Expenditure has had various adjustments including a non-cash adjustment for debt impairment of R33 million based on the previous financial year debt impairment which resulted in an overall expenditure adjustment of R70 million.

Operating Budget	Original Budget	Adjustments	Adjusted Budget
Revenue	R 1 251 107 503.00	R 25 192 893.00	R 1 276 300 396.00
Expenditure	R 1 253 190 894.00	R 70 013 923.00	R 1 323 204 817.00

Capital Budget Adjustment

The original capital budget was R154.8 million and has increased by R21.4 million to R176.3 million. The approval of the neighborhood development partnership grant for the completion of main Harding Road has increased the capital budget by R9.4 million exclusive of vat, and completion of market stalls funded by the small-town rehabilitation grant for R2.1 million vat exclusive. There has been an increase of R9.9 million in internally generated funds to fund various capital projects. During the adjustment budget R14.7 million was moved from the operational budget for pothole repairs and reallocated R11.5 million towards capital projects, R7 million towards road reseals, R4.5 million towards the purchase of Tipper trucks. The municipality also reduced the capital budget for CCTV camera installations and reallocated the budget towards CCTV maintenance.

Capital budget	Original Budget	Adjustments	Adjusted Budget
Non-current Assets	R 154 892 792.00	R 21 456 301.00	R 176 349 093.00

Repairs and Maintenance Adjustment

Repairs and maintenance has had a slight decrease of R3.1 million from the original budget of R193.9 million to R192.2 million adjusted budget. During the compilation of the 2023/24 adjustment budget, 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 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. The adjusted budget repairs budget amount for 2022 amounts to **10.6%** of the carrying value of the audited balances of Property plan and Equipment.

4. Table 1 Consolidated Overview

KZN216 Ray Nkonyeni - Table B1 Adjustments Budget Summary - 2023/07/27

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	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H			
R thousands												
Financial Performance												
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Repairs and Maintenance	193 951	-	-	-	-	-	(3 144)	(3 144)	190 807	112 056	117 323	
Free services												
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-	
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-	
Households below minimum service level												
Water:	-	-	-	-	-	-	-	-	-	-	-	
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-	
Energy:	-	-	-	-	-	-	-	-	-	-	-	
Refuse:	-	-	-	-	-	-	-	-	-	-	-	

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

5.1 Total Operational Revenue

The original budget for operating revenue was R 1.251 billion for the financial year 2023/24, which has been adjusted budget adjusted by R25.1 million to an adjusted total operating revenue budget of R1.276 billion. The adjustments were made to the following revenue line items based on the performance noted during the mid-year assessment, as well as approval of applications and rollovers. The R25.1 million adjustment is made out largely by the line items summarised below.

Agency Services

Agency services had an original budget of R5.3 million and was increased by 876 thousand to a projected R6.2 million by the end of the financial year based on the monthly trend analysed in the mid-year assessment.

Interest on Investments

Interest on investments has an original budget of R8.5 million and the actual year to date performance prompted an adjustment and based on the average performance over the mid-year and increase of R2.7 million to the total budget of R11.2 million was projected to be achieved by year end.

Interest on Receivables

Interest on Receivables original budget was R6.9 million, the billing of services charges has been in line with the budget, but the collection of the billed revenue is lower than the budgeted projection which has given rise to the increase of R1.3 million in the interest charges on outstanding debt.

Rental of Fixed Assets

Rental of fixed assets for the year had an annual budget of R3.5 million and the performance over the mid-year assessment in the revenue from rental of airport hangers and community facilities an increase of R1.4 million has been added to the budget totalling R4.9 million.

Sale of Goods and Services

Sale of Goods and Services original budget was R9.5 million, and the adjusted budget is R14.8 million the increase of R5.2 million is attributed to the department of human settlement for the development of housing projects on behalf of the department and the municipality recognizes this revenue from human settlement as construction contract revenue under sale of goods and services.

Fines, Penalties and Forfeits

Fines, Penalties and Forfeits budget was R31 million, traffic fines contributed the significant amount to the total budget with a total budget of R30.5 million. Traffic fines have not been adjusted in this adjustment but as the billing is in line with the budget and collection has a slight increase from the previous year of 1% to the current rate of 5%. The increase in fines, penalties and forfeits is due to the retention forfeited by a contractor previously appointed to upgrade main Harding Road and failure to complete the project resulted in the forfeit of the amount held as retention amounting to R3.4 million and the adjusted budget being R34.5 million.

The following table is a summary of the 2023/24 MTREF (classified by main revenue source):
Table 2 Summary of revenue classified by main revenue source

KZN216 Ray Nkonyeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 2023/07/27

Standard Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	2024/25	2025/26
R thousands	1,4											
Revenue - Functional												
<i>Governance and administration</i>		840 943	-	-	-	-	-	14 106	14 106	855 049	892 954	927 107
Executive and council		285 237	-	-	-	-	-	-	-	285 237	310 114	316 827
Finance and administration		555 706	-	-	-	-	-	14 106	14 106	569 812	582 840	610 280
Internal audit		-	-	-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		19 203	-	-	-	-	-	5 561	5 561	24 763	19 958	21 353
Community and social services		16 243	-	-	-	-	-	26	26	16 269	16 962	18 320
Sport and recreation		34	-	-	-	-	-	29	29	63	35	37
Public safety		150	-	-	-	-	-	129	129	279	158	165
Housing		2 775	-	-	-	-	-	5 377	5 377	8 153	2 803	2 831
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		242 674	-	-	-	-	-	18 082	18 082	260 756	144 692	140 639
Planning and development		113 160	-	-	-	-	-	17 205	17 205	130 365	95 162	88 781
Road transport		129 172	-	-	-	-	-	877	877	130 049	49 171	51 482
Environmental protection		342	-	-	-	-	-	-	-	342	359	376
<i>Trading services</i>		257 557	-	-	-	-	-	615	615	258 172	264 844	277 292
Energy sources		183 943	-	-	-	-	-	658	658	184 602	192 956	202 025
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		73 613	-	-	-	-	-	(43)	(43)	73 571	71 887	75 266
Other		579	-	-	-	-	-	74	74	653	607	636
Total Revenue - Functional	2	1 360 956	-	-	-	-	-	38 438	38 438	1 399 394	1 323 055	1 367 027
Expenditure - Functional												
<i>Governance and administration</i>		378 091	-	-	-	-	-	46 511	46 511	424 601	383 539	398 234
Executive and council		64 817	-	-	-	-	-	8 717	8 717	73 534	65 895	68 992
Finance and administration		268 751	-	-	-	-	-	40 816	40 816	309 567	275 849	285 483
Internal audit		44 523	-	-	-	-	-	(3 022)	(3 022)	41 501	41 795	43 759
<i>Community and public safety</i>		137 737	-	-	-	-	-	6 353	6 353	144 090	157 049	168 271
Community and social services		61 441	-	-	-	-	-	(1 003)	(1 003)	60 439	64 708	68 316
Sport and recreation		5 274	-	-	-	-	-	148	148	5 422	5 532	5 792
Public safety		52 947	-	-	-	-	-	5 218	5 218	58 165	67 958	74 530
Housing		18 075	-	-	-	-	-	1 990	1 990	20 064	18 852	19 634
Health		-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		356 280	-	-	-	-	-	10 091	10 091	366 371	288 280	301 873
Planning and development		45 114	-	-	-	-	-	6 452	6 452	51 566	46 328	48 505
Road transport		285 539	-	-	-	-	-	(757)	(757)	284 782	215 055	225 163
Environmental protection		25 627	-	-	-	-	-	4 395	4 395	30 022	26 897	28 205
<i>Trading services</i>		375 233	-	-	-	-	-	7 440	7 440	382 673	396 703	401 528
Energy sources		194 314	-	-	-	-	-	(4 853)	(4 853)	189 461	203 835	213 415
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		180 920	-	-	-	-	-	12 293	12 293	193 213	192 868	188 112
Other		5 850	-	-	-	-	-	(244)	(244)	5 606	6 137	6 426
Total Expenditure - Functional	3	1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331
Surplus/ (Deficit) for the year		107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695

Table 3 Budgeted financial performance by Municipal Vote

Vote Description <i>[Insert departmental structure etc]</i>	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjus.	Total Adjus.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		3	4	5	6	7	8	9	10			
	A	A1	B	C	D	E	F	G	H			
R thousands												
Revenue by Vote	1											
Vote 1 - Mayor and Council		285 237	-	-	-	-	-	-	-	285 237	310 114	316 827
Vote 2 - Finance and Administration		555 706	-	-	-	-	-	14 106	14 106	569 812	582 840	610 280
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		16 088	-	-	-	-	-	171	171	16 269	16 810	18 162
Vote 5 - Sport and Recreation		-	-	-	-	-	-	63	63	63	-	-
Vote 6 - Public Safety		33 156	-	-	-	-	-	129	129	33 285	34 781	36 416
Vote 7 - Housing		2 214	-	-	-	-	-	5 377	5 377	7 591	2 214	2 214
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		113 160	-	-	-	-	-	17 205	17 205	130 365	95 162	88 781
Vote 10 - Road Transport		96 166	-	-	-	-	-	877	877	97 043	14 547	15 231
Vote 11 - Environment Protection		342	-	-	-	-	-	-	-	342	359	376
Vote 12 - Energy Sources		183 943	-	-	-	-	-	658	658	184 602	192 956	202 025
Vote 13 - Other		579	-	-	-	-	-	74	74	653	607	636
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		73 613	-	-	-	-	-	(43)	(43)	73 571	71 887	75 266
Total Revenue by Vote	2	1 360 216						38 617	38 617	1 398 832	1 322 279	1 366 214
Expenditure by Vote	1											
Vote 1 - Mayor and Council		60 994	-	-	-	-	-	10 717	10 717	71 711	63 982	66 990
Vote 2 - Finance and Administration		221 821	-	-	-	-	-	35 930	35 930	257 751	239 036	250 317
Vote 3 - Internal Audit		91 453	-	-	-	-	-	1 864	1 864	93 317	78 608	78 925
Vote 4 - Community and Social Services		61 691	-	-	-	-	-	(684)	(684)	61 007	64 970	68 591
Vote 5 - Sport and Recreation		5 074	-	-	-	-	-	88	88	5 162	5 322	5 572
Vote 6 - Public Safety		107 354	-	-	-	-	-	10 165	10 165	117 520	125 031	134 285
Vote 7 - Housing		18 075	-	-	-	-	-	1 990	1 990	20 064	18 852	19 634
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		48 937	-	-	-	-	-	4 452	4 452	53 390	48 240	50 508
Vote 10 - Road Transport		230 882	-	-	-	-	-	(6 023)	(6 023)	224 859	157 720	165 132
Vote 11 - Environment Protection		25 627	-	-	-	-	-	4 395	4 395	30 022	26 897	28 205
Vote 12 - Energy Sources		194 314	-	-	-	-	-	(4 853)	(4 853)	189 461	203 835	213 415
Vote 13 - Other		5 850	-	-	-	-	-	(244)	(244)	5 606	6 137	6 426
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		180 920	-	-	-	-	-	12 293	12 293	193 213	192 868	188 112
Total Expenditure by Vote	2	1 252 991						70 090	70 090	1 323 081	1 231 498	1 276 112
Surplus/ (Deficit) for the year	2	107 225						(31 474)	(31 474)	75 751	90 781	90 103

Table 5 Summary of operating expenditure by standard classification item

KZN216 Ray Nkonyeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2023/07/27

Description	Ref	2023/24									Budget Year	Budget Year	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	2024/25	2025/26
		3	4	5	6	7	8	9	10	Adjusted Budget	Adjusted Budget		
R thousands	1	A	A1	B	C	D	E	F	G	H			
Expenditure By Type													
Employee related costs		483 929	-	-	-	-	-	(86)	(86)	483 843	508 461	532 774	
Remuneration of councillors		31 164	-	-	-	-	-	9 119	9 119	40 283	32 691	34 228	
Bulk purchases - electricity		158 320	-	-	-	-	-	(5 000)	(5 000)	153 320	166 078	173 883	
Inventory consumed		10 499	-	-	-	-	-	2 539	2 539	13 038	12 651	13 534	
Debt impairment		-	-	-	-	-	-	32 571	32 571	32 571	-	-	
Depreciation and amortisation		104 756	-	-	-	-	-	6 014	6 014	110 770	111 725	116 976	
Interest		9 958	-	-	-	-	-	2	2	9 960	10 446	10 937	
Contracted services		273 776	-	-	-	-	-	8 989	8 989	282 765	191 294	184 026	
Transfers and subsidies		13 838	-	-	-	-	-	899	899	14 737	15 617	16 351	
Irrecoverable debts written off		10 513	-	-	-	-	-	-	-	10 513	11 028	11 547	
Operational costs		156 437	-	-	-	-	-	15 104	15 104	171 541	171 717	182 076	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331	

The original budget for operational expenses was R1.253 billion and has an increase of R70 Million due to various factors identified during the mid-year assessment to R1.32 billion. The largest contributor to the R70 million is summarized in the items below.

Debt Impairment

Debt impairment is a non-cash line item which has been based on actual debt impairment in the previous financial year and adjustments made in debt collection strategies and impairment methodology and an in impairment of R33 million has been projected for the current financial year for debt over a year.

Remuneration of Councillors

The Original budget for Councillors remuneration was R31.1 million, during the financial year there was an approved change in task grade earnings for the councillors and resulted in a R9.1 million adjustment in the current adjustment budget which considers the back pay and remuneration for the rest of the financial year.

Contracted Services

The original budget for contracted services was R273 million and has been increased by R8.9 million largely due an addition of housing projects that are administered by the municipality for R5.1million and an addition to repairs and maintenance as well as contract escalations for Security Services, Lifeguard Services.

Operational Cost

The Original budget for operational cost was R156.4 million and has been adjusted by R15.1 million to R171.5 million this adjustment is largely attributed to an increase in Fuel for R5.8 million and Hire Charges R6.7 million for hired trucks utilized during the first half of the financial year which will decrease going forward due the recent purchase of tipper trucks and graders.

Employee related costs and Remuneration of Councillors

KZN216 Ray Nkonyeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2023/07/27

Summary of remuneration	Ref	2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
		A	5	6	7	8	9	10	11	12	
R thousands											
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		19 040	-	-	-	-	-	8 742	8 742	27 782	45.9%
Pension and UIF Contributions		758	-	-	-	-	-	-	-	758	0.0%
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 815	-	-	-	-	-	377	377	3 192	13.4%
Housing Allowances		5 953	-	-	-	-	-	-	-	5 953	0.0%
Other benefits and allowances		2 599	-	-	-	-	-	-	-	2 599	0.0%
Sub Total - Councillors		31 184	-	-	-	-	-	9 119	9 119	40 283	29.3%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 946	-	-	-	-	-	(325)	(325)	3 621	-8.2%
Pension and UIF Contributions		192	-	-	-	-	-	(59)	(59)	133	-30.6%
Medical Aid Contributions		230	-	-	-	-	-	(96)	(96)	134	-41.7%
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		1 059	-	-	-	-	-	-	-	1 059	0.0%
Motor Vehicle Allowance		1 060	-	-	-	-	-	(132)	(132)	928	-12.5%
Cellphone Allowance		114	-	-	-	-	-	(22)	(22)	92	-19.6%
Housing Allowances		3 275	-	-	-	-	-	(1 032)	(1 032)	2 243	-31.5%
Other benefits and allowances		1	-	-	-	-	-	(0)	(0)	1	-16.7%
Payments in lieu of leave		332	-	-	-	-	-	(72)	(72)	260	-21.6%
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 209	-	-	-	-	-	(1 739)	(1 739)	8 470	-17.0%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		289 060	-	-	-	-	-	5 009	5 009	294 070	1.7%
Pension and UIF Contributions		50 460	-	-	-	-	-	4 024	4 024	54 484	8.0%
Medical Aid Contributions		20 668	-	-	-	-	-	902	902	21 570	4.4%
Overtime		18 985	-	-	-	-	-	3 035	3 035	22 020	16.0%
Performance Bonus		22 473	-	-	-	-	-	1 516	1 516	23 989	
Motor Vehicle Allowance		18 975	-	-	-	-	-	2 192	2 192	21 168	11.6%
Cellphone Allowance		1 007	-	-	-	-	-	40	40	1 047	4.0%
Housing Allowances		4 059	-	-	-	-	-	(629)	(629)	3 430	
Other benefits and allowances		6 038	-	-	-	-	-	(596)	(596)	5 441	-9.9%
Payments in lieu of leave		22 480	-	-	-	-	-	(16 812)	(16 812)	5 668	-74.8%
Long service awards		2 751	-	-	-	-	-	869	869	3 620	31.6%
Post-retirement benefit obligations	5	15 852	-	-	-	-	-	1 491	1 491	17 343	9.4%
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		912	-	-	-	-	-	612	612	1 523	
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		473 720	-	-	-	-	-	1 852	1 852	475 373	0.3%
% increase											
Total Parent Municipality		515 084	-	-	-	-	-	9 033	9 033	524 126	1.8%

Overall expenditure budget

Expenditure By Type													
Employee related costs	483 929	-	-	-	-	-	(86)	(86)	483 843	508 461	532 774		
Remuneration of councillors	31 164	-	-	-	-	-	9 119	9 119	40 283	32 691	34 228		
Bulk purchases - electricity	158 320	-	-	-	-	-	(5 000)	(5 000)	153 320	166 076	173 883		
Inventory consumed	10 499	-	-	-	-	-	2 539	2 539	13 038	12 651	13 534		
Debt impairment	-	-	-	-	-	-	32 571	32 571	32 571	-	-		
Depreciation and amortisation	104 756	-	-	-	-	-	6 014	6 014	110 770	111 725	116 976		
Interest	9 958	-	-	-	-	-	2	2	9 960	10 446	10 937		
Contracted services	273 776	-	-	-	-	-	8 989	8 989	282 765	191 294	184 026		
Transfers and subsidies	13 838	-	-	-	-	-	899	899	14 737	15 617	16 351		
Irrecoverable debts written off	10 513	-	-	-	-	-	-	-	10 513	11 028	11 547		
Operational costs	156 437	-	-	-	-	-	15 104	15 104	171 541	171 717	182 076		
Losses on disposal of Assets	-	-	-	-	-	-	-	-	-	-	-		
Other Losses	-	-	-	-	-	-	-	-	-	-	-		
Total Expenditure	1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331		

Capital Expenditure

KZN216 Ray Nkonyeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
R thousands												
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Mayor 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 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		3 801	-	-	-	-	-	307	307	4 108	3 987	4 174
Vote 3 - Internal Audit		200	-	-	-	-	-	20	20	220	210	220
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		4 340	-	-	-	-	-	(3 345)	(3 345)	995	4 553	4 767
Vote 7 - Housing		180	-	-	-	-	-	(21)	(21)	159	189	198
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		115 220	-	-	-	-	-	1 695	1 695	116 915	100 729	89 038
Vote 10 - Road Transport		7 200	-	-	-	-	-	24 500	24 500	31 700	7 553	7 908
Vote 11 - Environment Protection		500	-	-	-	-	-	(200)	(200)	300	500	550
Vote 12 - Energy Sources		22 952	-	-	-	-	-	(1 500)	(1 500)	21 452	11 000	4 000
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		500	-	-	-	-	-	-	-	500	500	500
Capital single-year expenditure sub-total		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Total Capital Expenditure - Vote		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Capital Expenditure - Functional												
Governance and administration		4 001	-	-	-	-	-	354	354	4 355	4 197	4 394
Executive and council		-	-	-	-	-	-	27	27	27	-	-
Finance and administration		3 801	-	-	-	-	-	307	307	4 108	3 987	4 174
Internal audit		200	-	-	-	-	-	20	20	220	210	220
Community and public safety		4 520	-	-	-	-	-	(3 366)	(3 366)	1 154	4 741	4 964
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		4 340	-	-	-	-	-	(3 345)	(3 345)	995	4 553	4 767
Housing		180	-	-	-	-	-	(21)	(21)	159	189	198
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		122 920	-	-	-	-	-	25 968	25 968	148 888	108 752	97 496
Planning and development		115 220	-	-	-	-	-	1 688	1 688	116 888	100 729	89 038
Road transport		7 200	-	-	-	-	-	24 500	24 500	31 700	7 553	7 908
Environmental protection		500	-	-	-	-	-	(200)	(200)	300	500	550
Trading services		23 452	-	-	-	-	-	(1 500)	(1 500)	21 952	11 500	4 500
Energy sources		22 952	-	-	-	-	-	(1 500)	(1 500)	21 452	11 000	4 000
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		500	-	-	-	-	-	-	-	500	500	500
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Funded by:												
National Government		93 781	-	-	-	-	-	9 385	9 385	103 166	89 729	74 038
Provincial Government		1 739	-	-	-	-	-	2 132	2 132	3 872	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	95 520	-	-	-	-	-	11 518	11 518	107 038	89 729	74 038
Borrowing		21 452	-	-	-	-	-	-	-	21 452	-	-
Internally generated funds		37 921	-	-	-	-	-	9 939	9 939	47 859	39 491	37 316
Total Capital Funding		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354

PART 2 MAIN BUDGET TABLES

6. 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 8 MBRR Table B1 - Budget Summary

KZN216 Ray Nkonyeni - Table B1 Adjustments Budget Summary - 2023/07/27

Description	2023/24								Budget Year 2024/25	Budget Year 2025/26	
	Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt.	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	
R thousands	A	1 A1	2 B	3 C	4 D	5 E	6 F	7 G	8 H		
Financial Performance											
Property rates	509 406	-	-	-	-	-	-	-	509 406	534 367	559 482
Service charges	245 147	-	-	-	-	-	-	-	245 147	257 160	269 246
Investment revenue	8 511	-	-	-	-	-	2 764	2 764	11 275	8 928	9 348
Transfers recognised - operational	390 026	-	-	-	-	-	(284)	(284)	389 742	328 201	336 372
Other own revenue	98 017	-	-	-	-	-	22 713	22 713	120 730	102 711	107 435
Total Revenue (excluding capital transfers and contributions)	1 251 108	-	-	-	-	-	25 193	25 193	1 276 300	1 231 367	1 281 883
Employee costs	483 929	-	-	-	-	-	(86)	(86)	483 843	508 461	532 774
Remuneration of councillors	31 164	-	-	-	-	-	9 119	9 119	40 283	32 691	34 228
Depreciation & asset impairment	104 756	-	-	-	-	-	38 585	38 585	143 341	111 725	116 976
Finance charges	9 958	-	-	-	-	-	2	2	9 960	10 446	10 937
Inventory consumed and bulk purchases	168 819	-	-	-	-	-	(2 461)	(2 461)	166 358	178 729	187 417
Transfers and subsidies	13 838	-	-	-	-	-	899	899	14 737	15 617	16 351
Other expenditure	440 726	-	-	-	-	-	24 093	24 093	464 819	374 039	377 649
Total Expenditure	1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331
Surplus/(Deficit)	(2 083)	-	-	-	-	-	(44 958)	(44 958)	(47 041)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)	109 848	-	-	-	-	-	13 245	13 245	123 093	91 688	85 144
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Capital expenditure & funds sources											
Capital expenditure	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Transfers recognised - capital	95 520	-	-	-	-	-	11 518	11 518	107 038	89 729	74 038
Borrowing	21 452	-	-	-	-	-	-	-	21 452	-	-
Internally generated funds	37 921	-	-	-	-	-	9 939	9 939	47 859	39 491	37 316
Total sources of capital funds	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Financial position											
Total current assets	645 023	-	-	-	-	-	(43 284)	(43 284)	601 738	703 804	699 466
Total non current assets	2 037 876	-	-	-	-	-	25 094	25 094	2 062 970	2 055 371	1 999 990
Total current liabilities	335 379	-	-	-	-	-	13 202	13 202	348 580	320 308	30 048
Total non current liabilities	57 923	-	-	-	-	-	-	-	57 923	57 923	90 647
Community wealth/Equity	2 188 546	-	-	-	-	-	(31 712)	(31 712)	2 156 833	2 279 892	2 477 709
Cash flows											
Net cash from (used) operating	135 797	-	-	-	-	-	(6 902)	(6 902)	128 894	133 885	122 359
Net cash from (used) investing	(168 358)	-	-	-	-	-	(19 539)	(19 539)	(187 898)	(113 160)	(107 625)
Net cash from (used) financing	18 414	-	-	-	-	-	13 702	13 702	32 117	28 456	29 794
Cash/cash equivalents at the year end	117 444	-	-	-	-	-	(12 739)	(12 739)	104 704	93 558	(5 107)
Cash backing/surplus reconciliation											
Cash and investments available	40 427	-	-	-	-	-	(22 569)	(22 569)	17 857	(7 507)	(111 865)
Application of cash and investments	(414 515)	-	-	-	-	-	38 712	38 712	(375 804)	(450 935)	(713 000)
Balance - surplus (shortfall)	454 942	-	-	-	-	-	(61 281)	(61 281)	393 661	443 428	601 135
Asset Management											
Asset register summary (WDV)	1 938 095	-	-	-	-	-	14 496	14 496	1 952 591	1 876 018	1 705 456
Depreciation	102 525	-	-	-	-	-	-	-	102 525	109 384	114 526
Renewal and Upgrading of Existing Assets	68 420	-	-	-	-	-	2 573	2 573	70 993	47 122	29 017
Repairs and Maintenance	193 951	-	-	-	-	-	(3 144)	(3 144)	190 807	112 056	117 323
Free services											
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

- Table B1 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

Table 9 MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN216 Ray Nkonyeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 2023/07/27

Standard Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26	
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget	
		5	6	7	8	9	10	11	12				
R thousands	1, 4	A	A1	B	C	D	E	F	G	H			
Revenue - Functional													
<i>Governance and administration</i>		840 943	-	-	-	-	-	14 106	14 106	855 049	892 954	927 107	
Executive and council		285 237	-	-	-	-	-	-	-	285 237	310 114	316 827	
Finance and administration		555 706	-	-	-	-	-	14 106	14 106	569 812	582 840	610 280	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	
<i>Community and public safety</i>		19 203	-	-	-	-	-	5 561	5 561	24 763	19 958	21 353	
Community and social services		16 243	-	-	-	-	-	26	26	16 269	16 962	18 320	
Sport and recreation		34	-	-	-	-	-	29	29	63	35	37	
Public safety		150	-	-	-	-	-	129	129	279	158	165	
Housing		2 775	-	-	-	-	-	5 377	5 377	8 153	2 803	2 831	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		242 674	-	-	-	-	-	18 082	18 082	260 756	144 692	140 639	
Planning and development		113 160	-	-	-	-	-	17 205	17 205	130 365	95 162	88 781	
Road transport		129 172	-	-	-	-	-	877	877	130 049	49 171	51 482	
Environmental protection		342	-	-	-	-	-	-	-	342	359	376	
Trading services		257 557	-	-	-	-	-	615	615	258 172	264 844	277 292	
Energy sources		183 943	-	-	-	-	-	658	658	184 602	192 956	202 025	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		73 613	-	-	-	-	-	(43)	(43)	73 571	71 887	75 266	
Other		579	-	-	-	-	-	74	74	653	607	636	
Total Revenue - Functional	2	1 360 956	-	-	-	-	-	38 438	38 438	1 399 394	1 323 055	1 367 027	
Expenditure - Functional													
<i>Governance and administration</i>		378 091	-	-	-	-	-	46 511	46 511	424 601	383 539	398 234	
Executive and council		64 817	-	-	-	-	-	8 717	8 717	73 534	65 895	68 992	
Finance and administration		268 751	-	-	-	-	-	40 816	40 816	309 567	275 849	285 483	
Internal audit		44 523	-	-	-	-	-	(3 022)	(3 022)	41 501	41 795	43 759	
<i>Community and public safety</i>		137 737	-	-	-	-	-	6 353	6 353	144 090	157 049	168 271	
Community and social services		61 441	-	-	-	-	-	(1 003)	(1 003)	60 439	64 708	68 316	
Sport and recreation		5 274	-	-	-	-	-	148	148	5 422	5 532	5 792	
Public safety		52 947	-	-	-	-	-	5 218	5 218	58 165	67 958	74 530	
Housing		18 075	-	-	-	-	-	1 990	1 990	20 064	18 852	19 634	
Health		-	-	-	-	-	-	-	-	-	-	-	
<i>Economic and environmental services</i>		356 280	-	-	-	-	-	10 091	10 091	366 371	288 280	301 873	
Planning and development		45 114	-	-	-	-	-	6 452	6 452	51 566	46 328	48 505	
Road transport		285 539	-	-	-	-	-	(757)	(757)	284 782	215 055	225 163	
Environmental protection		25 627	-	-	-	-	-	4 395	4 395	30 022	26 897	28 205	
Trading services		375 233	-	-	-	-	-	7 440	7 440	382 673	396 703	401 528	
Energy sources		194 314	-	-	-	-	-	(4 853)	(4 853)	189 461	203 835	213 415	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		180 920	-	-	-	-	-	12 293	12 293	193 213	192 868	188 112	
Other		5 850	-	-	-	-	-	(244)	(244)	5 606	6 137	6 426	
Total Expenditure - Functional	3	1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331	
Surplus/ (Deficit) for the year		107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695	

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

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 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 10 MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by vote)

Vote Description [Insert departmental structure etc]	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue by Vote	1											
Vote 1 - Mayor and Council		285 237	-	-	-	-	-	-	-	285 237	310 114	316 827
Vote 2 - Finance and Administration		555 706	-	-	-	-	-	14 106	14 106	569 812	582 840	610 280
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		16 098	-	-	-	-	-	171	171	16 269	16 810	18 162
Vote 5 - Sport and Recreation		-	-	-	-	-	-	63	63	63	-	-
Vote 6 - Public Safety		33 156	-	-	-	-	-	129	129	33 285	34 781	36 416
Vote 7 - Housing		2 214	-	-	-	-	-	5 377	5 377	7 591	2 214	2 214
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		113 160	-	-	-	-	-	17 205	17 205	130 365	95 162	88 781
Vote 10 - Road Transport		96 166	-	-	-	-	-	877	877	97 043	14 547	15 231
Vote 11 - Environment Protection		342	-	-	-	-	-	-	-	342	359	376
Vote 12 - Energy Sources		183 943	-	-	-	-	-	658	658	184 602	192 956	202 025
Vote 13 - Other		579	-	-	-	-	-	74	74	653	607	636
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		73 613	-	-	-	-	-	(43)	(43)	73 571	71 887	75 266
Total Revenue by Vote	2	1 360 216	-	-	-	-	-	38 617	38 617	1 398 832	1 322 279	1 366 214
Expenditure by Vote	1											
Vote 1 - Mayor and Council		60 994	-	-	-	-	-	10 717	10 717	71 711	63 982	66 990
Vote 2 - Finance and Administration		221 821	-	-	-	-	-	35 930	35 930	257 751	239 036	250 317
Vote 3 - Internal Audit		91 453	-	-	-	-	-	1 864	1 864	93 317	78 608	78 925
Vote 4 - Community and Social Services		61 691	-	-	-	-	-	(684)	(684)	61 007	64 970	68 591
Vote 5 - Sport and Recreation		5 074	-	-	-	-	-	88	88	5 162	5 322	5 572
Vote 6 - Public Safety		107 354	-	-	-	-	-	10 165	10 165	117 520	125 031	134 285
Vote 7 - Housing		18 075	-	-	-	-	-	1 990	1 990	20 064	18 852	19 634
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		48 937	-	-	-	-	-	4 452	4 452	53 390	48 240	50 508
Vote 10 - Road Transport		230 882	-	-	-	-	-	(6 023)	(6 023)	224 859	157 720	165 132
Vote 11 - Environment Protection		25 627	-	-	-	-	-	4 395	4 395	30 022	26 897	28 205
Vote 12 - Energy Sources		194 314	-	-	-	-	-	(4 853)	(4 853)	189 461	203 835	213 415
Vote 13 - Other		5 850	-	-	-	-	-	(244)	(244)	5 606	6 137	6 426
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		180 920	-	-	-	-	-	12 293	12 293	193 213	192 868	188 112
Total Expenditure by Vote	2	1 252 991	-	-	-	-	-	70 090	70 090	1 323 081	1 231 498	1 276 112
Surplus/(Deficit) for the year	2	107 225	-	-	-	-	-	(31 474)	(31 474)	75 751	90 781	90 103

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

Table11 MBRR Table B4 - Budgeted Financial Performance (revenue and expenditure)

KZN216 Ray Nkonyeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	182 436	-	-	-	-	-	-	-	182 436	191 375	200 370
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	62 711	-	-	-	-	-	-	-	62 711	65 784	68 876
Sale of Goods and Rendering of Services		9 571	-	-	-	-	-	5 253	5 253	14 824	9 932	10 295
Agency services		5 371	-	-	-	-	-	877	877	6 248	5 634	5 899
Interest		-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		6 982	-	-	-	-	-	1 359	1 359	8 340	7 324	7 668
Interest earned from Current and Non Current Assets		8 511	-	-	-	-	-	2 764	2 764	11 275	8 928	9 348
Dividends		-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 498	-	-	-	-	-	1 477	1 477	4 975	3 669	3 842
Licence and permits		636	-	-	-	-	-	1	1	637	667	698
Operational Revenue		1 106	-	-	-	-	-	124	124	1 230	1 160	1 215
Non-Exchange Revenue												
Property rates	2	509 406	-	-	-	-	-	-	-	509 406	534 367	559 482
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		31 062	-	-	-	-	-	3 467	3 467	34 529	32 584	34 115
Licences or permits		9 628	-	-	-	-	-	-	-	9 628	10 099	10 574
Transfer and subsidies - Operational		390 026	-	-	-	-	-	(284)	(284)	389 742	328 201	336 372
Interest		30 164	-	-	-	-	-	-	-	30 164	31 642	33 129
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	652	652	652	-	-
Other Gains		-	-	-	-	-	-	9 503	9 503	9 503	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 251 108	-	-	-	-	-	25 193	25 193	1 276 300	1 231 367	1 281 883
Expenditure By Type												
Employee related costs		483 929	-	-	-	-	-	(86)	(86)	483 843	508 461	532 774
Remuneration of councillors		31 164	-	-	-	-	-	9 119	9 119	40 283	32 691	34 228
Bulk purchases - electricity		158 320	-	-	-	-	-	(5 000)	(5 000)	153 320	166 078	173 883
Inventory consumed		10 499	-	-	-	-	-	2 539	2 539	13 038	12 651	13 534
Debt impairment		-	-	-	-	-	-	32 571	32 571	32 571	-	-
Depreciation and amortisation		104 756	-	-	-	-	-	6 014	6 014	110 770	111 725	116 976
Interest		9 958	-	-	-	-	-	2	2	9 960	10 446	10 937
Contracted services		273 776	-	-	-	-	-	8 989	8 989	282 765	191 294	184 026
Transfers and subsidies		13 838	-	-	-	-	-	899	899	14 737	15 617	16 351
Irrecoverable debts written off		10 513	-	-	-	-	-	-	-	10 513	11 028	11 547
Operational costs		156 437	-	-	-	-	-	15 104	15 104	171 541	171 717	182 076
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 253 191	-	-	-	-	-	70 150	70 150	1 323 341	1 231 708	1 276 331
Surplus/(Deficit)		(2 083)	-	-	-	-	-	(44 958)	(44 958)	(47 041)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)		109 848	-	-	-	-	-	13 245	13 245	123 093	91 688	85 144
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	107 765	-	-	-	-	-	(31 712)	(31 712)	76 052	91 347	90 695

Explanatory notes to Table B4 - Budgeted Financial Performance (revenue and expenditure)

1. Total adjusted operating revenue is R1,28 billion and total adjusted capital revenue is R 123 million in 2023/24
2. Total adjusted revenue for 2023/24 financial year is R1.38 billion.
3. Adjusted Revenue to be generated from property rates is R509.4 million in the 2023/24 financial year therefore remains a main funding source for the municipality.
4. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government amounts to R389.7 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 grant 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 12 MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

KZN216 Ray Nkonyeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H		
Capital expenditure - Vote												
Multi-year expenditure to be adjusted	2											
Vote 1 - Mayor 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 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2											
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		3 801	-	-	-	-	-	307	307	4 108	3 987	4 174
Vote 3 - Internal Audit		200	-	-	-	-	-	20	20	220	210	220
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		4 340	-	-	-	-	-	(3 345)	(3 345)	995	4 553	4 767
Vote 7 - Housing		180	-	-	-	-	-	(21)	(21)	159	189	198
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		115 220	-	-	-	-	-	1 695	1 695	116 915	100 729	89 038
Vote 10 - Road Transport		7 200	-	-	-	-	-	24 500	24 500	31 700	7 553	7 908
Vote 11 - Environment Protection		500	-	-	-	-	-	(200)	(200)	300	500	550
Vote 12 - Energy Sources		22 952	-	-	-	-	-	(1 500)	(1 500)	21 452	11 000	4 000
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		500	-	-	-	-	-	-	-	500	500	500
Capital single-year expenditure sub-total		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Total Capital Expenditure - Vote		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Capital Expenditure - Functional												
Governance and administration		4 001	-	-	-	-	-	354	354	4 355	4 197	4 394
Executive and council		-	-	-	-	-	-	27	27	27	-	-
Finance and administration		3 801	-	-	-	-	-	307	307	4 108	3 987	4 174
Internal audit		200	-	-	-	-	-	20	20	220	210	220
Community and public safety		4 520	-	-	-	-	-	(3 366)	(3 366)	1 154	4 741	4 964
Community and social services		-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-
Public safety		4 340	-	-	-	-	-	(3 345)	(3 345)	995	4 553	4 767
Housing		180	-	-	-	-	-	(21)	(21)	159	189	198
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		122 920	-	-	-	-	-	25 968	25 968	148 888	108 782	97 496
Planning and development		115 220	-	-	-	-	-	1 668	1 668	116 888	100 729	89 038
Road transport		7 200	-	-	-	-	-	24 500	24 500	31 700	7 553	7 908
Environmental protection		500	-	-	-	-	-	(200)	(200)	300	500	550
Trading services		23 452	-	-	-	-	-	(1 500)	(1 500)	21 952	11 500	4 500
Energy sources		22 952	-	-	-	-	-	(1 500)	(1 500)	21 452	11 000	4 000
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		500	-	-	-	-	-	-	-	500	500	500
Other		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Funded by:												
National Government		93 781	-	-	-	-	-	9 385	9 385	103 166	89 729	74 038
Provincial Government		1 739	-	-	-	-	-	2 132	2 132	3 872	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		95 520	-	-	-	-	-	11 518	11 518	107 038	89 729	74 038
Borrowing	4	21 452	-	-	-	-	-	-	-	21 452	-	-
Internally generated funds		37 921	-	-	-	-	-	9 939	9 939	47 859	39 491	37 316
Total Capital Funding		154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354

Explanatory notes to Table B5 - Budgeted Capital Expenditure by vote, standard classification and funding source

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

- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- Single-year capital expenditure has been appropriated at R176.3 million (Excl. VAT) for the 2023/24 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 the purpose of 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 B5 have been budgeted for excluding VAT.

Table 13 MBRR Table B6 - Budgeted Financial Position

KZN216 Ray Nkonyeni - Table B6 Adjustments Budget Financial Position - 2023/07/27

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
ASSETS												
Current assets												
Cash and cash equivalents		40 427	-	-	-	-	-	(22 569)	(22 569)	17 857	(7 507)	(111 865)
Trade and other receivables from exchange transactions	1	143 554	-	-	-	-	-	(4 964)	(4 964)	138 590	195 377	249 637
Receivables from non-exchange transactions	1	333 984	-	-	-	-	-	(26 201)	(26 201)	307 784	383 274	434 879
Current portion of non-current receivables	2	-	-	-	-	-	-	-	-	-	-	-
Inventory		2 559	-	-	-	-	-	9 810	9 810	12 369	(3 798)	(23 546)
VAT		121 348	-	-	-	-	-	640	640	121 988	133 308	147 211
Other current assets		3 151	-	-	-	-	-	-	-	3 151	3 151	3 151
Total current assets		645 023	-	-	-	-	-	(43 284)	(43 284)	601 738	703 804	699 466
Non current assets												
Investments		-	-	-	-	-	-	-	-	-	-	-
Investment property		307 811	-	-	-	-	-	9 000	9 000	316 811	307 811	307 811
Property, plant and equipment	3	1 726 164	-	-	-	-	-	15 662	15 662	1 741 826	1 742 777	1 686 474
Biological assets		-	-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		2 205	-	-	-	-	-	-	-	2 205	2 205	2 205
Intangible assets		1 697	-	-	-	-	-	432	432	2 129	2 578	3 501
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-	-
Total non current assets		2 637 876	-	-	-	-	-	25 094	25 094	2 662 970	2 655 371	1 999 990
TOTAL ASSETS		2 682 899	-	-	-	-	-	(18 191)	(18 191)	2 664 708	2 759 175	2 699 456
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-	-	-	-	-	-	-
Financial liabilities		28 891	-	-	-	-	-	(13 702)	(13 702)	15 188	434	(70 796)
Consumer deposits		32 846	-	-	-	-	-	-	-	32 846	32 846	32 846
Trade and other payables from exchange transactions		112 595	-	-	-	-	-	38 693	38 693	151 289	125 981	(11 625)
Trade and other payables from non-exchange transactions		46 376	-	-	-	-	-	(12 389)	(12 389)	33 987	46 376	(35 047)
Provisions		35 473	-	-	-	-	-	600	600	36 073	35 473	35 473
VAT		74 576	-	-	-	-	-	-	-	74 576	74 576	74 576
Other current liabilities		4 622	-	-	-	-	-	-	-	4 622	4 622	4 622
Total current liabilities		335 379	-	-	-	-	-	13 202	13 202	348 590	320 308	30 048
Non current liabilities												
Borrowing	1	16 435	-	-	-	-	-	-	-	16 435	16 435	49 160
Provisions	1	41 487	-	-	-	-	-	-	-	41 487	41 487	41 487
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		101 052	-	-	-	-	-	-	-	101 052	101 052	101 052
Total non current liabilities		57 923	-	-	-	-	-	-	-	57 923	57 923	90 647
TOTAL LIABILITIES		393 301	-	-	-	-	-	13 202	13 202	406 503	378 231	120 695
NET ASSETS	2	2 289 597	-	-	-	-	-	(31 392)	(31 392)	2 258 205	2 380 944	2 578 761
COMMUNITY WEALTHEQUITY												
Accumulated Surplus/(Deficit)		2 188 546	-	-	-	-	-	(31 712)	(31 712)	2 156 833	2 279 892	2 477 709
Funds and Reserves		-	-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTHEQUITY		2 188 546	-	-	-	-	-	(31 712)	(31 712)	2 156 833	2 279 892	2 477 709

Explanatory notes to Table B6 - Budgeted Financial Position

- Table B6 is consistent with international standards of good financial management practice and improves understand ability 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 14 MBRR Table B7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table B7 Adjustments Budget Cash Flows - 2023/07/27

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		483 936	-	-	-	-	-	-	-	483 936	507 649	531 508
Service charges		232 890	-	-	-	-	-	-	-	232 890	244 302	255 784
Other revenue		26 628	-	-	-	-	-	2 636	2 636	29 263	27 932	29 245
Transfers and Subsidies - Operational	1	390 290	-	-	-	-	-	5 096	5 096	395 386	328 465	336 498
Transfers and Subsidies - Capital	1	109 848	-	-	-	-	-	177	177	110 025	91 688	85 144
Interest		8 511	-	-	-	-	-	2 698	2 698	11 209	8 928	9 348
Dividends		-	-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees		(1 141 151)	-	-	-	-	-	(17 509)	(17 509)	(1 158 660)	(1 101 141)	(1 152 455)
Finance charges		9 958	-	-	-	-	-	-	-	9 958	10 446	10 937
Transfers and Subsidies	1	14 888	-	-	-	-	-	-	-	14 888	15 617	16 351
NET CASH FROM(USED) OPERATING ACTIVITIES		135 797	-	-	-	-	-	(6 902)	(6 902)	128 894	133 885	122 359
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		(168 358)	-	-	-	-	-	(19 539)	(19 539)	(187 898)	(113 160)	(107 625)
NET CASH FROM(USED) INVESTING ACTIVITIES		(168 358)	-	-	-	-	-	(19 539)	(19 539)	(187 898)	(113 160)	(107 625)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing		18 414	-	-	-	-	-	13 702	13 702	32 117	28 456	29 794
NET CASH FROM(USED) FINANCING ACTIVITIES		18 414	-	-	-	-	-	13 702	13 702	32 117	28 456	29 794
NET INCREASE/ (DECREASE) IN CASH HELD		(14 147)	-	-	-	-	-	(12 739)	(12 739)	(26 887)	49 181	44 528
Cash/cash equivalents at the year begin:	2	131 591	-	-	-	-	-	-	-	131 591	44 377	(49 634)
Cash/cash equivalents at the year end:	2	117 444	-	-	-	-	-	(12 739)	(12 739)	104 704	93 558	(5 107)

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. The cash levels of the Municipality are not stabilized over the MTREF and prior years.
4. In 2023/24 the cash flow starts to turn around and improves again.
5. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
6. Cash flow reflect a positive balance after defraying all the expenditure for the financial year.

Table 15 MBRR Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN216 Ray Nkonyeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	3	4	5	6	7	8	9	10		
R thousands												
Cash and investments available												
Cash/cash equivalents at the year end	1	117 444	-	-	-	-	-	(12 739)	(12 739)	104 704	93 558	(5 107)
Other current investments > 90 days		(77 017)	-	-	-	-	-	(9 830)	(9 830)	(86 847)	(101 065)	(106 759)
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		40 427	-	-	-	-	-	(22 569)	(22 569)	17 857	(7 507)	(111 865)
Applications of cash and investments												
Unspent conditional transfers		47 426	-	-	-	-	-	(13 288)	(13 288)	34 138	47 426	(35 047)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-	-
Statutory requirements		(46 619)	-	-	-	-	-	(640)	(640)	(47 259)	(58 579)	(72 481)
Other working capital requirements	2	(455 417)	-	-	-	-	-	52 039	52 039	(403 377)	(479 877)	(645 567)
Other provisions		40 094	-	-	-	-	-	600	600	40 694	40 094	40 094
Long term investments committed		-	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments		-	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(414 515)	-	-	-	-	-	38 712	38 712	(375 804)	(450 935)	(713 000)
Surplus(shortfall)		454 942	-	-	-	-	-	(61 281)	(61 281)	393 661	443 428	601 135

Explanatory notes to Table B8 - 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 the municipality is operating at a surplus.
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2023/24 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 balance after all the current year’s expenditure paid and its liabilities.
- As part of the budgeting and planning guidelines that informed the compilation of the KZN216 Ray Nkonyeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 2023/24 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 16 MBRR Table B9 - Asset Management

KZN216 Ray Nkonyeni - Table B9 Asset Management - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	86 473	-	-	-	-	-	18 883	18 883	105 356	82 097	82 338
Roads Infrastructure		38 900	-	-	-	-	-	6 559	6 559	45 459	45 549	49 759
Storm water Infrastructure		3 000	-	-	-	-	-	10 080	10 080	13 080	3 500	4 000
Electrical Infrastructure		8 452	-	-	-	-	-	800	800	9 252	1 500	2 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		50 352	-	-	-	-	-	17 439	17 439	67 791	50 549	55 759
Community Facilities		7 700	-	-	-	-	-	3 585	3 585	11 285	2 200	3 500
Sport and Recreation Facilities		10 000	-	-	-	-	-	1 242	1 242	11 242	3 200	1 000
Community Assets		17 700	-	-	-	-	-	4 827	4 827	22 527	5 400	4 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		9 000	-	-	-	-	-	(6 850)	(6 850)	2 150	16 500	12 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	9 000	-	-	-	-	-	(6 850)	(6 850)	2 150	16 500	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		840	-	-	-	-	-	(220)	(220)	620	881	923
Intangible Assets		840	-	-	-	-	-	(220)	(220)	620	881	923
Computer Equipment		5 990	-	-	-	-	-	(1 579)	(1 579)	4 411	6 226	6 514
Furniture and Office Equipment		531	-	-	-	-	-	(74)	(74)	457	399	418
Machinery and Equipment		2 060	-	-	-	-	-	840	840	2 900	2 141	2 223
Transport Assets		-	-	-	-	-	-	4 500	4 500	4 500	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets to be adjusted	2	45 659	-	-	-	-	-	(18 021)	(18 021)	27 638	43 079	23 669
Roads Infrastructure		17 500	-	-	-	-	-	(7 471)	(7 471)	10 029	13 579	19 119
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		15 500	-	-	-	-	-	(1 000)	(1 000)	14 500	10 500	3 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 000	-	-	-	-	-	(4 000)	(4 000)	-	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		500	-	-	-	-	-	(200)	(200)	300	500	550
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		37 500	-	-	-	-	-	(12 671)	(12 671)	24 829	34 579	22 669
Community Facilities		7 659	-	-	-	-	-	(5 250)	(5 250)	2 409	8 500	1 000
Sport and Recreation Facilities		500	-	-	-	-	-	(100)	(100)	400	-	-
Community Assets		8 159	-	-	-	-	-	(5 350)	(5 350)	2 809	8 500	1 000
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	22 761	-	-	-	-	-	20 594	20 594	43 355	4 043	5 348

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted 7	Accum. Funds 8	Multi-year capital 9	Unfore. Unavoid. 10	Nat. or Prov. Govt 11	Other Adjusts. 12	Total Adjusts. 13	Adjusted Budget 14	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Roads Infrastructure		14 522	-	-	-	-	-	15 073	15 073	29 595	2 043	348
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	10 050	10 050	10 050	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		14 522	-	-	-	-	-	25 123	25 123	39 645	2 043	348
Community Facilities		6 739	-	-	-	-	-	(3 029)	(3 029)	3 711	2 000	3 000
Sport and Recreation Facilities		1 000	-	-	-	-	-	(1 000)	(1 000)	-	-	2 000
Community Assets		7 739	-	-	-	-	-	(4 029)	(4 029)	3 711	2 000	5 000
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		500	-	-	-	-	-	(500)	(500)	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets	6	500	-	-	-	-	-	(500)	(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 to be adjusted	4	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
Roads Infrastructure		70 922	-	-	-	-	-	14 161	14 161	85 083	61 172	69 226
Storm water Infrastructure		3 000	-	-	-	-	-	10 080	10 080	13 080	3 500	4 000
Electrical Infrastructure		23 952	-	-	-	-	-	(200)	(200)	23 752	12 000	5 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		4 000	-	-	-	-	-	6 050	6 050	10 050	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		500	-	-	-	-	-	(200)	(200)	300	500	550
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		102 374	-	-	-	-	-	29 891	29 891	132 264	87 172	78 776
Community Facilities		22 098	-	-	-	-	-	(4 694)	(4 694)	17 405	12 700	7 500
Sport and Recreation Facilities		11 500	-	-	-	-	-	142	142	11 642	3 200	3 000
Community Assets		33 998	-	-	-	-	-	(4 552)	(4 552)	29 047	15 900	10 500
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		9 500	-	-	-	-	-	(7 350)	(7 350)	2 150	16 500	12 000
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		9 500	-	-	-	-	-	(7 350)	(7 350)	2 150	16 500	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		840	-	-	-	-	-	(220)	(220)	620	881	923
Intangible Assets		840	-	-	-	-	-	(220)	(220)	620	881	923
Computer Equipment		5 990	-	-	-	-	-	(1 579)	(1 579)	4 411	6 226	6 514
Furniture and Office Equipment		531	-	-	-	-	-	(74)	(74)	457	399	418
Machinery and Equipment		2 060	-	-	-	-	-	840	840	2 900	2 141	2 223
Transport Assets		-	-	-	-	-	-	4 500	4 500	4 500	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	154 893	-	-	-	-	-	21 456	21 456	176 349	129 220	111 354
ASSET REGISTER SUMMARY - PPE (WDV)	5	1 938 095	-	-	-	-	-	14 496	14 496	1 952 591	1 876 018	1 705 456
Roads Infrastructure		699 566	-	-	-	-	-	1 420	1 420	700 986	646 245	585 259
Storm water Infrastructure		57 468	-	-	-	-	-	11 000	11 000	68 468	54 825	52 057
Electrical Infrastructure		108 854	-	-	-	-	-	(1 500)	(1 500)	107 354	114 567	83 178

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Water Supply Infrastructure		346	-	-	-	-	-	-	-	346	346	346
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		22 490	-	-	-	-	-	6 050	6 050	28 540	27 864	9 020
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		9 563	-	-	-	-	-	200	200	9 763	13 525	16 699
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		898 287	-	-	-	-	-	17 170	17 170	915 457	857 371	746 559
Community Assets		524 282	-	-	-	-	-	(14 593)	(14 593)	509 690	510 992	460 779
Heritage Assets		2 205	-	-	-	-	-	-	-	2 205	2 205	2 205
Investment properties		307 811	-	-	-	-	-	9 000	9 000	316 811	307 811	307 811
Other Assets		32 759	-	-	-	-	-	(800)	(800)	31 959	33 591	34 391
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		1 697	-	-	-	-	-	432	432	2 129	2 578	3 501
Computer Equipment		9 127	-	-	-	-	-	(1 979)	(1 979)	7 148	9 571	9 781
Furniture and Office Equipment		4 459	-	-	-	-	-	(74)	(74)	4 385	3 089	1 504
Machinery and Equipment		6 881	-	-	-	-	-	840	840	7 721	7 921	8 191
Transport Assets		51 379	-	-	-	-	-	4 500	4 500	55 879	41 681	31 527
Land		99 208	-	-	-	-	-	-	-	99 208	99 208	99 208
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 938 095	-	-	-	-	-	14 496	14 496	1 952 591	1 876 018	1 705 456
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		102 525	-	-	-	-	-	-	-	102 525	109 384	114 526
Repairs and Maintenance by asset class	3	193 951	-	-	-	-	-	(3 144)	(3 144)	190 807	112 056	117 323
Roads Infrastructure		162 030	-	-	-	-	-	(6 274)	(6 274)	155 756	83 658	87 590
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		11 425	-	-	-	-	-	(418)	(418)	11 007	11 985	12 548
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		2 319	-	-	-	-	-	750	750	3 069	2 433	2 547
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		175 774	-	-	-	-	-	(5 942)	(5 942)	169 831	98 076	102 685
Community Facilities		500	-	-	-	-	-	-	-	500	525	549
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		500	-	-	-	-	-	-	-	500	525	549
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		5 300	-	-	-	-	-	500	500	5 800	5 560	5 821
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		5 300	-	-	-	-	-	500	500	5 800	5 560	5 821
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		150	-	-	-	-	-	(150)	(150)	-	315	329
Machinery and Equipment		1 598	-	-	-	-	-	1 199	1 199	2 797	1 676	1 755
Transport Assets		10 630	-	-	-	-	-	1 249	1 249	11 879	5 906	6 183
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted	6	296 476	-	-	-	-	-	(3 144)	(3 144)	293 332	221 441	231 848

Explanatory notes to Table B9 - Asset Management

- 1 Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- 2 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. The adjusted Repairs and maintenance amounts to 10.6% of PPE carrying value an increase from the 12 % in the original budget.

Basic Service Delivery Measurement

- 1 The municipality does not provide services such as water, sanitation.
- 2 Water and sanitation are provided by UGU District municipality, energy is supplied both by municipality and Eskom.
- 3 Refuse removal is done in urban area and the rural part of the municipality uses its own dump site.
- 4 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

Property rates	90%
Penalties and Collection Charges	80%
Electricity	90%
Refuse Removal	90%
Rental of facilities	100%
Interest earned in investment	100%
Interest earned on outstanding debts	80%
Fines	1%
Licenses and Permits	90%
Agency Fees	100%
Transfers and Grants – operational	100%
Transfers and Grants – Capital	100%
Other revenue	40%
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%

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:

- 1 that the process followed to compile the budget complies with legislation and good budget practices.
- 2 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.
- 3 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 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 2023/24 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 2024/25 IDP and 2023/24 Draft MTREF for public consultation.

April 2024 – Public consultation.

May 2024 –Finalization of the 2024/25 IDP and 2023/24 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 2023/24 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 2023/24 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 2023/24 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 2023/24 budget:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e., inflation)
- Performance trends
- The approved 2023/24 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 29 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 have been addressed, as part of the 2023/24 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 2021/22 Budget and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2023/24 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

In order 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 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 2023/24 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 SB1 Budgeted Financial Performance

KZN216 Ray Nkonyeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
REVENUE ITEMS												
Non-exchange revenue by source												
Property rates												
Total Property Rates		509 406	-	-	-	-	-	-	-	509 406	534 367	559 482
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-	-	-	-	-	-	-	-	-	-	-
Net Property Rates		509 406	-	-	-	-	-	-	-	509 406	534 367	559 482
Exchange revenue service charges												
Service charges - Electricity												
Total Service charges - Electricity		182 436	-	-	-	-	-	-	-	182 436	191 375	200 370
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		182 436	-	-	-	-	-	-	-	182 436	191 375	200 370
Service charges - Water												
Total Service charges - water		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management												
Total Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management												
Total refuse removal revenue		62 711	-	-	-	-	-	-	-	62 711	65 784	68 876
Total landfill revenue		-	-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		62 711	-	-	-	-	-	-	-	62 711	65 784	68 876
EXPENDITURE ITEMS												
Employee related costs												
Basic Salaries and Wages		293 006	-	-	-	-	-	4 684	4 684	297 690	308 183	323 082
Pension and UIF Contributions		50 653	-	-	-	-	-	3 965	3 965	54 618	53 134	55 632
Medical Aid Contributions		20 899	-	-	-	-	-	806	806	21 705	21 923	22 953
Overtime		18 985	-	-	-	-	-	3 035	3 035	22 020	19 915	20 851
Performance Bonus		23 531	-	-	-	-	-	1 516	1 516	25 047	24 684	25 845
Motor Vehicle Allowance		20 035	-	-	-	-	-	2 060	2 060	22 096	21 017	22 005
Cellphone Allowance		1 121	-	-	-	-	-	17	17	1 139	1 176	1 232
Housing Allowances		7 334	-	-	-	-	-	(1 662)	(1 662)	5 673	7 694	8 055
Other benefits and allowances		6 038	-	-	-	-	-	(596)	(596)	5 442	6 334	6 632
Payments in lieu of leave		22 812	-	-	-	-	-	(16 884)	(16 884)	5 928	23 930	25 055
Long service awards		2 751	-	-	-	-	-	869	869	3 620	2 886	3 021
Post-retirement benefit obligations		15 852	-	-	-	-	-	1 491	1 491	17 343	16 628	17 410
Entertainment		-	-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		912	-	-	-	-	-	612	612	1 523	957	1 002
In kind benefits		-	-	-	-	-	-	-	-	-	-	-
sub-total		483 929	-	-	-	-	-	(80)	(80)	483 843	508 461	532 774
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-	-
Total Employee related costs		483 929	-	-	-	-	-	(80)	(80)	483 843	508 461	532 774
Depreciation and amortisation												
Depreciation of Property, Plant & Equipment		102 525	-	-	-	-	-	-	-	102 525	109 384	114 526
Lease amortisation		-	-	-	-	-	-	-	-	-	-	-
Capital asset impairment		2 231	-	-	-	-	-	6 014	6 014	8 245	2 341	2 451
Total Depreciation and amortisation		104 756	-	-	-	-	-	6 014	6 014	110 770	111 725	116 976
Bulk purchases												
Electricity Bulk Purchases		158 320	-	-	-	-	-	(5 000)	(5 000)	153 320	166 078	173 883
Total bulk purchases		158 320	-	-	-	-	-	(5 000)	(5 000)	153 320	166 078	173 883
Transfers and grants												
Cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Non-cash transfers and grants		-	-	-	-	-	-	-	-	-	-	-
Total transfers and grants		-	-	-	-	-	-	-	-	-	-	-

This is the supporting table that support the amounts of revenue by source and expenditure by source in table B4

Table SB2 Detail financial position

KZN216 Ray Nkonyeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 2023/07/27

Description	Ref	2023/24									Budget Year 2024/25	Budget Year 2025/26
		Original Budget A	Prior Adjusted 4 A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov. Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		51 087	-	-	-	-	658	658	51 746	61 980	73 384	
Water		699	-	-	-	-	235	235	934	749	801	
Waste		70 423	-	-	-	-	(74)	(74)	70 348	78 855	87 684	
Waste Water		15	-	-	-	-	-	-	15	15	15	
Other trade receivables from exchange transactions		58 906	-	-	-	-	539	539	59 445	91 355	125 329	
Gross: Trade and other receivables from exchange transactions		181 130	-	-	-	-	1 359	1 359	182 489	232 954	287 213	
Less: Impairment for debt		(37 577)	-	-	-	-	(6 323)	(6 323)	(43 899)	(37 577)	(37 577)	
Impairment for Electricity	1	(7 416)	-	-	-	-	-	-	(7 416)	(7 416)	(7 416)	
Impairment for Water		-	-	-	-	-	-	-	-	-	-	
Impairment for Waste		(25 750)	-	-	-	-	-	-	(25 750)	(25 750)	(25 750)	
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-	
Impairment for other trade receivables from exchange transactions		(4 411)	-	-	-	-	(6 323)	(6 323)	(10 733)	(4 411)	(4 411)	
Total net Trade and other receivables from Exchange Transactions		143 554	-	-	-	-	(4 964)	(4 964)	138 590	195 377	249 637	
Receivables from non-exchange transactions												
Property rates		371 545	-	-	-	-	-	-	371 545	399 278	428 316	
Less: Impairment of Property rates		(114 430)	-	-	-	-	(26 248)	(26 248)	(140 679)	(114 430)	(114 430)	
Net Property rates		257 114	-	-	-	-	(26 248)	(26 248)	230 866	284 848	313 885	
Other receivables from non-exchange transactions		89 030	-	-	-	-	47	47	89 077	115 295	142 795	
Impairment for other receivables from non-exchange transactions		(12 160)	-	-	-	-	-	-	(12 160)	(16 870)	(21 801)	
Net other receivables from non-exchange transactions		76 870	-	-	-	-	47	47	76 917	98 426	120 994	
Total net Receivables from non-exchange transactions		333 984	-	-	-	-	(26 201)	(26 201)	307 784	383 274	434 879	
Inventory												
Water												
Opening Balance		-	-	-	-	-	-	-	-	-	-	
System Input Volume		-	-	-	-	-	-	-	-	-	-	
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	
Bulk Purchases		-	-	-	-	-	-	-	-	-	-	
Natural Sources		-	-	-	-	-	-	-	-	-	-	
Authorised Consumption	12	-	-	-	-	-	-	-	-	-	-	
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-	
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-	
Free Basic Water		-	-	-	-	-	-	-	-	-	-	
Subsidised Water		-	-	-	-	-	-	-	-	-	-	
Revenue Water		-	-	-	-	-	-	-	-	-	-	
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	
Free Basic Water		-	-	-	-	-	-	-	-	-	-	
Subsidised Water		-	-	-	-	-	-	-	-	-	-	
Revenue Water		-	-	-	-	-	-	-	-	-	-	
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-	
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-	
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-	
Water Losses		-	-	-	-	-	-	-	-	-	-	
Apparent losses		-	-	-	-	-	-	-	-	-	-	
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-	
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-	
Real losses		-	-	-	-	-	-	-	-	-	-	
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-	
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-	
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-	
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-	
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-	
Non-revenue Water		-	-	-	-	-	-	-	-	-	-	
Closing Balance Water		-	-	-	-	-	-	-	-	-	-	
Agricultural												
Opening Balance		-	-	-	-	-	-	-	-	-	-	
Acquisitions	13	-	-	-	-	-	-	-	-	-	-	
Issues	14	-	-	-	-	-	-	-	-	-	-	
Adjustments	14	-	-	-	-	-	-	-	-	-	-	
Write-offs	15	-	-	-	-	-	-	-	-	-	-	
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-	
Consumables												
Standard Rated		-	-	-	-	-	-	-	-	-	-	
Opening Balance		58 116	-	-	-	-	-	-	58 116	53 617	34 457	
Acquisitions	13	6 000	-	-	-	-	12 349	12 349	18 349	6 294	6 590	
Issues	13	(10 499)	-	-	-	-	(2 539)	(2 539)	(13 038)	(12 651)	(13 534)	
Adjustments	14	-	-	-	-	-	-	-	-	-	-	
Write-offs	15	-	-	-	-	-	-	-	-	-	-	
Closing balance - Consumables Standard Rated		53 617	-	-	-	-	9 810	9 810	63 427	47 260	27 512	
Zero Rated		-	-	-	-	-	-	-	-	-	-	
Opening Balance		(51 591)	-	-	-	-	-	-	(51 591)	(51 591)	(51 591)	
Acquisitions		-	-	-	-	-	-	-	-	-	-	

Table SB4 performance indicators

KZN216 Ray Nkonyeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 2023/07/27

Description of financial indicator	Basis of calculation	#NAME?	#NAME?	#NAME?	2023/24			Budget Year 2024/25	Budget Year 2025/26
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				-1.5%	0.0%	0.0%	-2.3%	-2.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				36.1%	0.0%	24.8%	0.0%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				192.3%	0.0%	172.6%	219.7%	2327.8%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors >				192.3%	0.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.1	0.0	0.9	1.2	10.7
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				72.7%	0.0%	70.3%	82.5%	87.1%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within								
Creditors to Cash and Investments					198.9%	0.0%	248.2%	263.9%	-546.4%
<u>Other Indicators</u>									
Electricity Distribution Losses (2)	Total Volume Losses (kW)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Water Distribution Losses (2)	Total Volume Losses (kℓ)								
	Total Cost of Losses (Rand '000)								
	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital				38.7%	0.0%	37.9%	41.3%	41.6%
Remuneration	Total remuneration/(Total Revenue - capital								
Repairs & Maintenance	R&M/(Total Revenue excluding capital				15.5%	0.0%	15.0%	9.1%	9.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				0.8%	0.0%	3.6%	1.0%	1.1%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				-4396.6%	0.0%	-4451.7%	-4133.0%	-4302.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual				11.5%	0.0%	10.9%	15.9%	19.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed				0.0	0.0	0.0	0.0	0.0

Table SB6 Funding Measurement

KZN216 Ray Nkonyeni - Supporting Table SB6 Adjustments Budget - funding measurement - 2023/07/27

Description	Ref	MFMA section	#NAME?	#NAME?	#NAME?	Medium Term Revenue and Expenditure Framework				
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Budget Year 2024/25	Budget Year 2025/26
R thousands										
Funding measures										
Cash/cash equivalents at the year end - R'000	1	18(1)e				117 444	-	104 704	93 558	(5 107)
Cash + investments at the yr end less applications - R'000	2	18(1)e				454 942	-	393 661	443 428	601 135
Cash year end/monthly employee/supplier payments	3	18(1)e				-	-	-	-	-
Surplus/(Deficit) excluding depreciation offsets: R'000	4	18(1)				107 765	-	-	-	-
Service charge rev % change - macro CPIX target exclusive	5	18(1)a,(2)				0.0%	0.0%	0.0%	-2.7%	-1.3%
Cash receipts % of Ratepayer & Other revenue	6	18(1)a,(2)	0.0%	0.0%	0.0%	88.2%	0.0%	87.1%	88.2%	88.2%
Debt impairment expense as a % of total billable revenue	7	18(1)a,(2)				19.3%	0.0%	18.3%	19.3%	19.3%
Capital payments % of capital expenditure	8	18(1)c,19				108.7%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	9	18(1)c				36.1%	0.0%	24.8%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	10	18(1)a				0.0%	0.0%	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	11	18(1)a							29.6%	14.1%
Long term receivables % change - inc/(decr)	12	18(1)a							-16.7%	-109.2%
R&M % of Property Plant & Equipment	13	20(1)(vi)				10.0%	0.0%	9.8%	6.0%	6.9%
Asset renewal % of capital budget	14	20(1)(vi)				29.5%	0.0%	15.7%	33.3%	21.3%

KZN216 Ray Nkonyeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 2023/07/27

Description	Ref	2023/24							Budget Year	Budget Year
		Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7	8	9	10	11	12		
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		290 321	-	-	-	82 298	82 298	372 619	310 114	316 827
Expanded Public Works Programme Integrated Grant		5 084	-	-	-	-	-	5 084	-	-
Municipal Disaster Recovery Grant		-	-	-	-	82 298	82 298	82 298	-	-
Equitable Share		285 237	-	-	-	-	-	285 237	310 114	316 827
Provincial Government:		15 457	-	-	-	-	-	15 457	16 137	17 457
Specify (Add grant description)		12 418	-	-	-	-	-	12 418	12 964	14 142
Specify (Add grant description)		2 563	-	-	-	-	-	2 563	2 676	2 796
Specify (Add grant description)		476	-	-	-	-	-	476	497	519
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	305 778	-	-	-	82 298	82 298	388 076	326 251	334 284
Capital Transfers and Grants										
National Government:		190 146	-	-	-	(82 298)	(82 298)	107 848	91 688	85 144
Neighbourhood Development Partnership Grant		19 000	-	-	-	-	-	19 000	15 000	5 000
Integrated Urban Development Grant		88 848	-	-	-	-	-	88 848	76 688	80 144
Municipal Disaster Recovery Grant		82 298	-	-	-	(82 298)	(82 298)	-	-	-
Provincial Government:		2 000	-	-	-	-	-	2 000	-	-
Specify (Add grant description)		2 000	-	-	-	-	-	2 000	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	192 146	-	-	-	(82 298)	(82 298)	109 848	91 688	85 144
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	497 924	-	-	-	-	-	497 924	417 939	419 428

Explanatory notes to Table SB7 Grant and subsidies Receipts

1. This table reflects all expected grants receipts from national, provincial and other organization.
2. National treasury and provincial treasury grants are gazette in DORA and provincial gazette.

Table SB 8 Grants and subsidies Expenditure

KZN216 Ray Nkonyeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 2023/07/27

Description	2023/24							Budget Year	Budget Year
	Original Budget	Prior Adjusted	Multi-year capital	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	2024/25	2025/26
R thousands	A	2	3	4	5	6	7		
		A1	B	C	D	E	F		
EXPENDITURE:									
Operating expenditure of Transfers and Grants									
National Government:	89 332	-	-	-	(284)	(284)	89 048	1 950	2 088
Expanded Public Works Programme Integrated Grant	5 084	-	-	-	(284)	(284)	4 800	-	-
Local Government Financial Management Grant	1 950	-	-	-	-	-	1 950	1 950	2 088
Municipal Disaster Recovery Grant	82 298	-	-	-	-	-	82 298	-	-
Provincial Government:	15 457	-	-	-	-	-	15 457	16 137	17 457
Specify (Add grant description)	12 418	-	-	-	-	-	12 418	12 964	14 142
Specify (Add grant description)	2 563	-	-	-	-	-	2 563	2 676	2 796
Specify (Add grant description)	476	-	-	-	-	-	476	497	519
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:	104 789	-	-	-	(284)	(284)	104 505	18 087	19 545
Capital expenditure of Transfers and Grants									
National Government:	107 848	-	-	-	11 120	11 120	118 968	91 688	85 144
Neighbourhood Development Partnership Grant	19 000	-	-	-	10 793	10 793	29 793	15 000	5 000
Integrated Urban Development Grant	88 848	-	-	-	-	-	88 848	76 688	80 144
Integrated National Electrification Programme Grant	-	-	-	-	327	327	327	-	-
Provincial Government:	2 000	-	-	-	2 452	2 452	4 452	-	-
Specify (Add grant description)	-	-	-	-	2 452	2 452	2 452	-	-
Specify (Add grant description)	2 000	-	-	-	-	-	2 000	-	-
District Municipality:	-	-	-	-	-	-	-	-	-
Other grant providers:	-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants	109 848	-	-	-	13 572	13 572	123 420	91 688	85 144
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS	214 637	-	-	-	13 288	13 288	227 925	109 775	104 689

Table SB11 Councilors and Staff Benefits

KZN216 Ray Nkonyeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 2023/07/27

Summary of remuneration	Ref	2023/24									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		19 040	-	-	-	-	-	8 742	8 742	27 782	45.9%
Pension and UIF Contributions		758	-	-	-	-	-	-	-	758	0.0%
Medical Aid Contributions		-	-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-	-
Cellphone Allowance		2 815	-	-	-	-	-	377	377	3 192	13.4%
Housing Allowances		5 953	-	-	-	-	-	-	-	5 953	0.0%
Other benefits and allowances		2 599	-	-	-	-	-	-	-	2 599	0.0%
Sub Total - Councillors		31 184	-	-	-	-	-	9 119	9 119	40 283	29.3%
% increase			(0)							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		3 946	-	-	-	-	-	(325)	(325)	3 621	-8.2%
Pension and UIF Contributions		192	-	-	-	-	-	(59)	(59)	133	-30.6%
Medical Aid Contributions		230	-	-	-	-	-	(96)	(96)	134	-41.7%
Overtime		-	-	-	-	-	-	-	-	-	-
Performance Bonus		1 059	-	-	-	-	-	-	-	1 059	0.0%
Motor Vehicle Allowance		1 060	-	-	-	-	-	(132)	(132)	928	-12.5%
Cellphone Allowance		114	-	-	-	-	-	(22)	(22)	92	-19.6%
Housing Allowances		3 275	-	-	-	-	-	(1 032)	(1 032)	2 243	-31.5%
Other benefits and allowances		1	-	-	-	-	-	(0)	(0)	1	-16.7%
Payments in lieu of leave		332	-	-	-	-	-	(72)	(72)	260	-21.6%
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	5	-	-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 209	-	-	-	-	-	(1 738)	(1 738)	8 470	-17.0%
% increase			(0)							(0)	
Other Municipal Staff											
Basic Salaries and Wages		289 060	-	-	-	-	-	5 009	5 009	294 070	1.7%
Pension and UIF Contributions		50 460	-	-	-	-	-	4 024	4 024	54 484	8.0%
Medical Aid Contributions		20 668	-	-	-	-	-	902	902	21 570	4.4%
Overtime		18 985	-	-	-	-	-	3 035	3 035	22 020	16.0%
Performance Bonus		22 473	-	-	-	-	-	1 516	1 516	23 989	
Motor Vehicle Allowance		18 975	-	-	-	-	-	2 192	2 192	21 168	11.6%
Cellphone Allowance		1 007	-	-	-	-	-	40	40	1 047	4.0%
Housing Allowances		4 059	-	-	-	-	-	(629)	(629)	3 430	
Other benefits and allowances		6 038	-	-	-	-	-	(596)	(596)	5 441	-9.9%
Payments in lieu of leave		22 480	-	-	-	-	-	(16 812)	(16 812)	5 668	-74.8%
Long service awards		2 751	-	-	-	-	-	869	869	3 620	31.6%
Post-retirement benefit obligations	5	15 852	-	-	-	-	-	1 491	1 491	17 343	9.4%
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		912	-	-	-	-	-	612	612	1 523	
In kind benefits		-	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		473 720	-	-	-	-	-	1 852	1 852	475 373	0.3%
% increase											
Total Parent Municipality		515 084	-	-	-	-	-	9 033	9 033	524 126	1.8%

Explanatory notes to Table SB11 Councilors and Staff Benefits

1. The remuneration of councilors and staff are as per the councilor's upper limit approved by the MEC and staff as per SALGA respectively.

Table SB12 Monthly Revenue and Expenditure

KZN216 Ray Nkonyeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted	Adjusted
R thousands																
Revenue by Vote																
Vote 1 - Mayor and Council		118 849	-	-	-	-	94 666	-	-	23 770	23 770	23 770	23 770	285 237	310 114	316 827
Vote 2 - Finance and Administration		49 122	104 676	48 326	58 861	41 288	49 918	50 041	-	51 282	51 282	4 972	13 972	569 812	582 840	610 280
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		72	60	50	59	55	62	46	-	1 384	1 384	1 384	1 384	16 269	16 810	18 162
Vote 5 - Sport and Recreation		2	2	10	5	4	7	8	-	16	16	16	16	63	-	-
Vote 6 - Public Safety		45	1 962	3 527	35	2 307	2 758	286	-	2 795	2 795	2 795	2 795	33 285	34 781	36 416
Vote 7 - Housing		37	14	328	26	1 125	14	21	-	544	544	544	255	7 591	2 214	2 214
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		338	365	361	43 390	336	18 936	168	-	13 605	13 605	13 605	9 439	130 365	95 162	88 781
Vote 10 - Road Transport		496	2 074	1 234	8 419	1 186	34 057	1 220	-	8 233	8 233	8 233	8 233	97 043	14 547	15 231
Vote 11 - Environment Protection		45	14	17	19	22	83	38	-	29	29	29	29	342	359	376
Vote 12 - Energy Sources		15 248	17 109	14 914	15 196	16 265	15 055	14 681	-	15 493	15 493	15 493	15 493	184 602	192 956	202 025
Vote 13 - Other		56	56	45	44	43	51	53	-	67	67	67	67	663	607	636
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		6 232	13 375	6 242	7 826	6 276	8 559	6 303	-	6 599	6 599	898	969	73 571	71 887	75 266
Total Revenue by Vote		190 541	139 706	75 052	133 880	88 906	224 166	72 864	-	123 817	123 817	71 806	76 421	1 398 832	1 322 279	1 366 214
Expenditure by Vote																
Vote 1 - Mayor and Council		(8 947)	(3 134)	(6 290)	(2 259)	(13 508)	(3 790)	(4 967)	-	7 247	5 934	5 922	2 724	71 711	63 982	66 990
Vote 2 - Finance and Administration		(12 043)	(15 367)	(19 853)	(13 256)	(19 052)	(20 352)	(19 063)	-	30 880	54 558	30 965	(635)	257 751	239 036	250 317
Vote 3 - Internal Audit		(6 307)	(8 406)	(7 692)	(6 954)	(7 325)	(6 719)	(9 294)	-	8 901	7 156	8 990	6 081	93 317	78 608	78 925
Vote 4 - Community and Social Services		(3 606)	(3 548)	(18 002)	1 440	(5 822)	(3 125)	(7 752)	-	5 661	5 628	5 195	1 759	61 007	64 970	68 591
Vote 5 - Sport and Recreation		(340)	(353)	(469)	(469)	(376)	(339)	(470)	-	513	571	409	6	5 162	5 322	5 572
Vote 6 - Public Safety		(7 910)	(7 280)	(8 429)	(8 846)	(9 329)	(8 010)	(9 753)	-	10 922	19 731	9 529	695	117 520	125 031	134 285
Vote 7 - Housing		(3 015)	(3 805)	(1 423)	(1 831)	(1 439)	(1 360)	(1 776)	-	2 223	(894)	2 223	-	20 064	18 852	19 634
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		(3 158)	(2 788)	(3 134)	(3 761)	(6 131)	(2 223)	(2 581)	-	7 542	11 394	4 174	162	53 390	48 240	50 508
Vote 10 - Road Transport		(6 538)	(7 672)	(29 951)	(5 941)	(28 264)	(19 991)	(12 991)	-	17 405	29 835	20 954	(2 037)	224 859	157 720	165 132
Vote 11 - Environment Protection		(1 829)	(2 722)	(1 934)	(3 139)	(1 214)	(3 695)	(2 676)	-	3 167	3 167	2 254	30 022	26 897	28 205	
Vote 12 - Energy Sources		(1 431)	(17 398)	(18 722)	(12 120)	(13 657)	(12 615)	(13 281)	-	19 755	18 170	19 755	(4 080)	189 461	203 835	213 415
Vote 13 - Other		(372)	(327)	(417)	(318)	(352)	(327)	(449)	-	465	625	472	(58)	5 606	6 137	6 426
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		(11 541)	(14 144)	(15 076)	(15 487)	(18 943)	(13 328)	(17 731)	-	20 739	17 185	16 427	5 780	193 213	192 868	188 112
Total Expenditure by Vote		(67 036)	(88 842)	(131 391)	(72 941)	(125 413)	(95 875)	(102 784)	-	135 421	173 071	127 270	12 851	1 323 061	1 231 498	1 276 112
Surplus (Deficit)		257 577	228 848	208 443	208 821	194 320	320 041	175 647	-	(11 604)	(49 255)	(55 464)	83 770	75 751	90 781	90 103

Table SB13 Budgeted Monthly Revenue and Expenditure by (functional Classification)

KZN216 Ray Nkonyeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 2023/07/27

Description - Standard classification	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
Revenue - Functional																	
Governance and administration		167 971	104 676	48 326	58 861	41 288	144 584	50 041	-	75 051	75 051	28 742	60 458	855 049	892 954	927 107	
Executive and council		118 849	-	-	-	-	94 666	-	-	23 770	23 770	23 770	23 770	285 237	310 114	316 827	
Finance and administration		49 122	104 676	48 326	58 861	41 288	49 918	50 041	-	51 282	51 282	4 972	13 972	569 812	582 840	610 280	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		110	95	404	93	1 213	97	83	-	2 006	2 006	2 006	16 650	24 763	19 958	21 353	
Community and social services		72	60	50	59	55	62	46	-	1 360	1 360	1 360	1 360	16 269	16 962	18 320	
Sport and recreation		2	2	10	5	4	7	8	-	10	10	10	10	63	35	37	
Public safety		-	19	18	3	28	15	9	-	45	45	45	45	279	158	165	
Housing		37	14	328	26	1 125	14	21	-	591	591	591	301	8 153	2 803	2 831	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		925	4 395	5 121	51 860	3 823	55 820	1 702	-	24 617	24 617	24 617	63 257	260 756	144 692	140 639	
Planning and development		338	365	361	43 390	336	18 935	168	-	13 605	13 605	13 605	9 439	130 365	95 162	88 781	
Road transport		542	4 017	4 743	8 451	3 465	36 801	1 497	-	10 984	10 984	10 984	10 984	130 049	49 171	51 482	
Environmental protection		45	14	17	19	22	83	38	-	29	29	29	29	342	359	376	
Trading services		21 479	30 484	21 156	23 022	22 540	23 614	20 984	-	22 092	22 092	16 391	34 319	258 172	264 844	277 292	
Energy sources		15 248	17 109	14 914	15 196	16 265	15 055	14 681	-	15 493	15 493	15 493	15 493	184 602	192 956	202 025	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		6 232	13 375	6 242	7 826	6 276	8 559	6 303	-	6 599	6 599	898	969	73 571	71 887	75 266	
Other		56	56	45	44	43	51	53	-	67	67	67	67	653	607	636	
Total Revenue - Functional		190 541	139 706	75 052	133 880	68 906	224 166	72 864	-	123 834	123 834	71 823	174 751	1 399 394	1 323 055	1 367 027	
Expenditure - Functional																	
Governance and administration		27 471	27 022	33 959	22 611	40 013	30 984	33 440	-	47 410	68 031	46 259	47 400	424 601	383 539	398 234	
Executive and council		9 121	3 249	6 414	2 402	13 636	3 912	5 084	-	7 630	6 317	6 306	2 724	73 534	65 895	68 992	
Finance and administration		16 083	20 553	23 905	17 266	23 094	24 342	23 715	-	35 547	60 444	35 721	3 895	309 567	275 849	285 463	
Internal audit		2 266	3 220	3 640	2 944	3 284	2 729	4 642	-	4 234	1 270	4 234	1 551	41 501	41 795	43 759	
Community and public safety		11 423	11 608	24 891	5 730	13 226	9 407	15 200	-	14 058	14 079	12 714	11 752	144 090	157 049	168 271	
Community and social services		3 606	3 302	18 002	(1 440)	5 822	3 125	7 752	-	5 577	5 543	5 111	1 674	60 439	64 708	68 316	
Sport and recreation		340	353	469	469	376	461	470	-	545	603	421	18	5 422	5 532	5 792	
Public safety		4 463	4 149	4 997	4 869	5 589	4 461	5 201	-	5 713	8 816	4 960	444	58 165	67 958	74 530	
Housing		3 015	3 805	1 423	1 831	1 439	1 360	1 776	-	2 223	(884)	2 223	-	20 064	18 852	19 634	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		14 798	16 443	38 327	16 675	39 222	29 336	22 682	-	33 024	55 013	31 654	69 197	366 371	288 280	301 873	
Planning and development		2 983	2 673	3 011	3 618	6 003	2 101	2 464	-	7 160	11 012	3 792	162	51 566	46 328	48 505	
Road transport		9 985	11 048	33 383	9 917	32 004	23 540	17 543	-	22 698	40 834	25 608	(1 701)	284 782	215 055	225 163	
Environmental protection		1 829	2 722	1 934	3 139	1 214	3 695	2 676	-	3 167	3 167	2 254	2 254	30 022	26 897	28 205	
Trading services		12 972	31 542	33 798	27 607	32 599	25 943	31 012	-	40 495	35 356	36 182	75 168	382 673	396 703	401 528	
Energy sources		1 431	17 388	18 722	12 120	13 657	12 615	13 281	-	19 755	18 170	19 755	(4 080)	189 461	203 835	213 415	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		11 541	14 144	15 076	15 487	18 943	13 328	17 731	-	20 739	17 185	16 427	5 780	193 213	192 868	188 112	
Other		372	327	417	318	352	327	449	-	465	625	472	(58)	5 606	6 137	6 426	
Total Expenditure - Functional		67 036	86 942	131 391	72 941	125 413	95 997	102 784	-	135 453	173 103	127 282	203 458	1 323 341	1 231 708	1 276 331	
Surplus/ (Deficit) f.		123 505	52 764	(56 339)	60 939	(56 507)	128 169	(29 920)	-	(11 619)	(49 269)	(55 459)	(28 707)	76 052	91 347	90 695	

Table SB14 Budgeted Monthly Capital Expenditure

KZN216 Ray Nkonyeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		15 132	16 974	14 768	15 063	16 084	14 832	14 520		15 203	15 203	15 203	15 203	182 436	191 375	200 370
Service charges - Water		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Service charges - Waste Management		5 718	11 891	5 734	5 760	5 803	5 781	5 779		5 701	5 701			62 711	65 784	68 876
Sale of Goods and Rendering of Services		456	453	793	794	1 580	455	1 316		1 127	1 127	1 127	837	14 824	9 932	10 295
Agency services		516	529	404	443	486	400	586		667	667	667	667	6 248	5 634	5 899
Interest		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Interest earned from Receivables		592	560	588	616	720	740	765		921	921	921	921	8 340	7 324	7 668
Interest earned from Current and Non Current Assets		1 216	1 086	818	905	469	1 087	996		1 400	1 400	1 400	1 400	11 275	8 928	9 348
Dividends		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Rental from Fixed Assets		336	560	279	604	339	326	359		661	661	661	661	4 975	3 669	3 842
License and permits		51	60	41	50	49	39	69		53	53	53	53	637	667	698
Operational Revenue		40	30	51	78	62	112	58		123	123	123	123	1 230	1 160	1 215
Non-Exchange Revenue																
Property rates		45 042	101 582	44 674	54 596	37 675	45 014	45 007		46 310	46 310	-	-	509 406	534 367	559 482
Surcharges and Taxes		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Fines, penalties and forfeits		7	1 936	3 521	65	2 166	2 689	32		3 455	3 455	3 455	2 600	34 529	32 584	34 115
Licences or permits		55	1 639	906	1 055	845	638	623		802	802	802	802	9 628	10 099	10 574
Transfer and subsidies - Operational		118 912	-	-	8 304	-	130 094	-		32 431	32 431	32 431	32 502	389 742	328 201	336 372
Interest		2 468	2 407	2 474	2 676	2 627	2 738	2 753		2 514	2 514	2 514	2 514	30 164	31 642	33 129
Fuel Levy		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-		-	-	-	-	652	-	-
Other Gains		-	-	-	-	-	503	-		-	-	-	9 000	9 503	-	-
Discontinued Operations		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total Revenue		23 601	31 689	22 683	23 518	24 013	23 317	23 133		24 730	24 730	19 029	19 029	1 276 300	1 231 367	1 281 883
Expenditure By Type																
Employee related costs		38 461	39 302	39 970	39 334	41 399	38 388	42 093		46 606	79 690	46 606	(16 100)	483 843	508 461	532 774
Remuneration of councillors		2 414	2 414	2 361	2 342	10 527	2 953	2 655		4 441	3 116	3 116	-	40 283	32 691	34 228
Bulk purchases - electricity		-	15 478	15 220	9 491	10 824	10 580	10 251		15 707	15 707	15 707	(4 500)	153 320	166 078	173 883
Inventory consumed		390	1 650	988	1 629	2 226	781	671		1 599	1 599	734	561	13 038	12 651	13 534
Debt impairment		-	-	-	-	-	-	-		8 143	8 143	8 143	8 143	32 571	-	-
Depreciation and amortisation		-	-	43 635	(14 545)	7 273	7 273	7 273		10 201	10 201	10 221	10 396	110 770	111 725	116 976
Interest		0	0	479	0	0	0	503		835	835	835	808	9 960	10 446	10 937
Contracted services		11 518	18 998	13 553	20 896	33 404	27 999	15 745		24 576	33 793	24 872	3 959	282 765	191 294	184 026
Transfers and subsidies		941	467	565	434	3 421	196	17		4 433	1 066	1 066	656	14 737	15 617	16 351
Irrecoverable debts written off		105	421	479	505	606	416	557		876	876	876	876	10 513	11 028	11 547
Operational costs		13 207	8 212	14 793	12 853	15 734	7 412	22 820		18 076	18 119	15 106	7 865	171 541	171 717	182 076
Losses on disposal of Assets		-	-	(652)	-	-	-	-		-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-		-	-	-	-	-	-	-
Total Expenditure		67 036	86 942	131 391	72 941	125 413	95 997	102 784		135 453	173 103	127 282	12 663	1 323 341	1 231 708	1 276 331
Surplus/(Deficit)		(43 435)	(55 253)	(108 709)	(49 423)	(101 401)	(72 680)	(79 651)		(110 723)	(148 373)	(108 253)	6 366	(47 041)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)																
Transfers and subsidies - capital (i-kind - all)		-	-	-	42 873	-	18 217	-		12 465	12 465	12 465	9 154	123 093	91 688	85 144
Surplus/(Deficit) after capital transfers & contributions		(43 435)	(55 253)	(108 709)	(6 550)	(101 401)	(54 463)	(79 651)		(98 258)	(135 908)	(95 788)	15 520	76 052	91 347	90 695

Table SB15 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 2023/07/27

Monthly cash flows	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Cash Receipts By Source	1															
Property rates		13 686	16 718	16 743	17 899	17 141	15 620	16 354	-	14 443	14 443	14 443	14 443	483 936	507 649	531 508
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	-	173 314	181 806	190 351
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		3 035	4 964	7 643	6 419	5 977	5 720	6 076	-	4 965	4 965	4 965	4 965	-	-	-
Service charges - refuse		-	-	-	-	-	-	-	-	-	-	-	-	59 576	62 495	65 432
Rental of facilities and equipment		1 123	1 030	765	833	418	837	946	-	1 384	1 384	1 384	1 384	4 975	3 669	3 842
Interest earned - external investments		-	-	-	-	-	-	-	-	-	-	-	-	11 209	8 928	9 348
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		51	215	158	144	120	37	63	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		121	1 953	1 089	1 270	1 028	779	795	-	850	850	850	850	-	-	-
Licences and permits		445	457	331	443	412	327	586	-	667	667	667	667	10 242	10 766	11 272
Agency services		118 915	3 223	389	488	3 394	119 073	1 123	-	53 371	24 244	24 244	23 954	6 248	5 634	5 899
Transfers and Subsidies - Operational		850	8 260	8 067	4 141	5 627	1 048	7 857	-	701	701	701	701	395 386	328 445	336 498
Other revenue		-	-	-	-	-	-	-	-	-	-	-	-	7 799	7 863	8 232
Cash Receipts by Source		138 228	36 822	35 184	31 636	34 118	143 439	33 801	-	78 380	47 252	47 252	48 983	1 152 685	1 117 276	1 162 383
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	7 542	-	-	-	-	-	-	109 521	91 688	85 144
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	503	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/financing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		138 228	36 822	35 184	31 636	34 118	150 981	33 801	-	78 380	47 252	47 252	48 983	1 262 709	1 208 964	1 247 527
Cash Payments by Type																
Employee related costs		-	-	1 588	1 582	6 440	1 899	1 911	-	3 116	3 116	3 116	-	504 783	529 399	554 696
Remuneration of councillors		-	-	479	-	-	-	503	-	834	834	834	808	31 164	32 691	34 228
Finance charges		159	17 976	17 678	11 091	12 625	12 335	11 955	-	16 271	16 271	16 271	-	9 958	10 446	10 937
Bulk purchases - Electricity		1 068	3 720	5 030	2 186	2 016	1 952	3 087	-	500	500	500	500	162 706	170 679	178 701
Acquisitions - water & other inventory		-	-	-	-	-	-	-	-	-	-	-	-	18 349	6 294	6 590
Contracted services		-	-	-	-	-	-	-	-	-	-	-	-	273 427	193 378	202 467
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	4 486	1 118	1 118	168	-	-	-
Transfers and grants - other		27 190	11 521	13 481	10 495	14 200	10 065	14 862	-	15 526	15 176	12 566	5 004	14 888	15 617	16 351
Other expenditure		-	-	-	-	-	-	-	-	-	-	-	-	156 989	160 728	168 371
Cash Payments by Type		39 278	47 642	51 169	45 184	67 196	54 117	43 925	-	68 854	63 136	55 851	12 591	1 172 283	1 119 231	1 172 339
Other Cash Flows/Payments by Type																
Capital assets		3 286	3 219	3 067	3 544	4 177	3 899	3 895	-	5 412	5 412	5 412	2 700	187 898	113 160	107 625
Repayment of borrowing		555	481	1 612	-	386	206	601	-	1 385	1 385	1 385	-	32 117	28 456	29 794
Other Cash Flows/Payments		-	-	-	-	-	-	-	-	-	-	-	-	11 243	7 973	7 404
Total Cash Payments by Type		43 117	51 342	55 848	48 728	71 758	58 222	48 221	-	73 651	69 934	62 649	15 290	1 403 520	1 288 820	1 317 182
NET INCREASE/(DECREASE) IN CASH HELD		95 109	(14 520)	(20 664)	(17 092)	(37 641)	92 759	(14 420)	-	2 728	(22 681)	(15 398)	31 672	(140 811)	(59 857)	(89 635)
Cash/cash equivalents at the month/year beginning:		114 251	209 360	194 841	174 177	157 084	119 444	212 203	197 783	197 783	200 512	177 830	162 434	131 591	44 377	(49 634)
Cash/cash equivalents at the month/year end:		209 360	194 841	174 177	157 084	119 444	212 203	197 783	197 783	200 512	177 830	162 434	194 106	(9 220)	(15 480)	(119 269)

Table SB16 Budgeted Monthly Capital Expenditure (Municipal Vote)

KZN216 Ray Nkonyeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 2023/07/27

Description - Municipal Vote	Ref	2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26	
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	
R thousands																	
Multi-year expenditure appropriation	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Mayor 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 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	83	74	95	(50)	4 108	3 987	4 174		
Vote 3 - Internal Audit		-	-	-	-	-	-	-	37	17	17	17	220	210	220		
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	(293)	(293)	(377)	(377)	995	4 553	4 767		
Vote 7 - Housing		-	-	-	-	-	-	-	13	13	13	-	159	189	198		
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	13 974	13 605	13 158	50	116 915	100 729	89 038		
Vote 10 - Road Transport		-	-	-	-	-	-	-	2 820	4 320	7 300	100	31 700	7 553	7 908		
Vote 11 - Environment Protection		-	-	-	-	-	-	-	2	2	2	2	300	500	550		
Vote 12 - Energy Sources		-	-	-	-	-	-	-	2 295	2 295	2 295	-	21 452	11 000	4 000		
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	42	42	42	42	500	500	500		
Capital single-year expenditure sub-total	3	-	-	-	-	-	-	-	18 971	20 273	22 544	(217)	176 349	129 220	111 354		
Total Capital Expenditure	2	-	-	-	-	-	-	-	18 971	20 273	22 544	(217)	176 349	129 220	111 354		

Table SB17 Budgeted Monthly Capital Expenditure (Functional classification)

KZN216 Ray Nkonyeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 2023/07/27

Description	Ref	2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year 2024/25	Budget Year 2025/26
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	182	130	11	(3)	836	844	-	120	118	112	2 007	4 355	4 197	4 394
<i>Executive and council</i>		-	-	-	-	-	-	-	-	-	27	-	-	27	-	-
<i>Finance and administration</i>		-	22	130	11	-	836	844	-	83	74	95	(50)	4 108	3 987	4 174
<i>Internal audit</i>		-	160	-	-	(3)	-	-	-	37	17	17	17	220	210	220
<i>Community and public safety</i>		571	835	238	57	(1 267)	9	-	-	(281)	(281)	(365)	1 636	1 154	4 741	4 964
<i>Community and social services</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Sport and recreation</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Public safety</i>		571	835	236	9	(1 267)	9	-	-	(293)	(293)	(377)	(377)	995	4 553	4 767
<i>Housing</i>		-	-	3	48	-	-	-	-	13	13	13	-	159	189	198
<i>Health</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		8 338	11 009	11 895	16 107	11 100	9 383	5 702	-	16 795	18 099	20 460	20 299	148 888	108 782	97 496
<i>Planning and development</i>		8 338	8 664	11 452	12 616	10 020	5 852	2 158	-	13 974	13 778	13 158	50	116 888	100 729	89 038
<i>Road transport</i>		-	2 345	143	3 491	1 079	3 343	3 544	-	2 820	4 320	7 300	100	31 700	7 553	7 908
<i>Environmental protection</i>		-	-	-	-	-	189	-	-	2	2	2	2	300	500	550
<i>Trading services</i>		-	85	366	-	0	-	-	-	2 337	2 337	2 337	14 490	21 952	11 500	4 500
<i>Energy sources</i>		-	-	-	-	-	-	-	-	2 295	2 295	2 295	-	21 452	11 000	4 000
<i>Water management</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste water management</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Waste management</i>		-	85	366	-	0	-	-	-	42	42	42	42	500	500	500
<i>Other</i>		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Functional		8 910	12 112	12 329	16 174	9 830	10 228	6 546	-	18 971	20 273	22 544	38 431	176 349	129 220	111 354

Table SB18a Capital Expenditure on new assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 2023/07/27

Description	Ref	2023/24									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
R thousands												
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		50 352	-	-	-	-	-	17 439	17 439	67 791	50 549	55 759
Roads Infrastructure		38 900	-	-	-	-	-	6 559	6 559	45 459	45 549	49 759
Roads		18 800	-	-	-	-	-	10 718	10 718	29 518	30 343	32 879
Road Structures		20 100	-	-	-	-	-	(4 159)	(4 159)	15 941	15 206	16 881
Road Furniture		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 000	-	-	-	-	-	10 080	10 080	13 080	3 500	4 000
Drainage Collection		3 000	-	-	-	-	-	10 080	10 080	13 080	3 500	4 000
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8 452	-	-	-	-	-	800	800	9 252	1 500	2 000
Power Plants		-	-	-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
MV Switching Stations		7 452	-	-	-	-	-	(4 000)	(4 000)	3 452	500	1 000
MV Networks		-	-	-	-	-	-	-	-	-	-	-
LV Networks		1 000	-	-	-	-	-	4 800	4 800	5 800	1 000	1 000
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Community Assets		17 700	-	-	-	-	-	4 827	4 827	22 527	5 400	4 500
Community Facilities		7 700	-	-	-	-	-	3 585	3 585	11 285	2 200	3 500
Halls		5 700	-	-	-	-	-	652	652	6 352	700	-
Centres		-	-	-	-	-	-	-	-	-	1 500	3 500
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-

Testing Stations	-	-	-	-	-	-	-	-	-	-	-
Museums	-	-	-	-	-	-	-	-	-	-	-
Galleries	-	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-	-
Purts	2 000	-	-	-	-	-	800	800	2 800	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	2 132	2 132	2 132	-	-
Abattoirs	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	10 000	-	-	-	-	-	1 242	1 242	11 242	3 200	1 000
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	10 000	-	-	-	-	-	1 242	1 242	11 242	3 200	1 000
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	9 000	-	-	-	-	-	(6 850)	(6 850)	2 150	16 500	12 000
Operational Buildings	9 000	-	-	-	-	-	(6 850)	(6 850)	2 150	16 500	12 000
Municipal Offices	7 500	-	-	-	-	-	(6 550)	(6 550)	950	15 000	7 000
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-
Depots	1 500	-	-	-	-	-	(300)	(300)	1 200	1 500	5 000
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	840	-	-	-	-	-	(220)	(220)	620	881	923
Servitudes	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	840	-	-	-	-	-	(220)	(220)	620	881	923
Water Rights	-	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	840	-	-	-	-	-	(220)	(220)	620	881	923
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	5 990	-	-	-	-	-	(1 579)	(1 579)	4 411	6 226	6 514
Computer Equipment	5 990	-	-	-	-	-	(1 579)	(1 579)	4 411	6 226	6 514
Furniture and Office Equipment	531	-	-	-	-	-	(74)	(74)	457	399	418
Furniture and Office Equipment	531	-	-	-	-	-	(74)	(74)	457	399	418
Machinery and Equipment	2 060	-	-	-	-	-	840	840	2 900	2 141	2 223
Machinery and Equipment	2 060	-	-	-	-	-	840	840	2 900	2 141	2 223
Transport Assets	-	-	-	-	-	-	4 500	4 500	4 500	-	-
Transport Assets	-	-	-	-	-	-	4 500	4 500	4 500	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	86 473	-	-	-	-	18 883	18 883	105 356	82 097	82 338

Table SA18b Capital expenditure on renewal of existing assets by class

KZN216 Ray Nkonyeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 2023/07/27

Description	Ref	2023/24										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjuts.	Total Adjuts.	Adjusted Budget	Adjusted Budget	2024/25	2025/26
R thousands		A	7	8	9	10	11	12	13	14			
		A	A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		37 500	-	-	-	-	-	(12 671)	(12 671)	24 829	34 579	22 669	
Roads Infrastructure		17 500	-	-	-	-	-	(7 471)	(7 471)	10 029	13 579	19 119	
Roads		17 000	-	-	-	-	-	(7 398)	(7 398)	9 602	13 579	18 619	
Road Structures		500	-	-	-	-	-	(73)	(73)	427	-	500	
Road Furniture		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Drainage Collection		-	-	-	-	-	-	-	-	-	-	-	
Storm water Conveyance		-	-	-	-	-	-	-	-	-	-	-	
Attenuation		-	-	-	-	-	-	-	-	-	-	-	
Electrical Infrastructure		15 500	-	-	-	-	-	(1 000)	(1 000)	14 500	10 500	3 000	
Power Plants		-	-	-	-	-	-	-	-	-	-	-	
HV Substations		-	-	-	-	-	-	-	-	-	-	-	
HV Switching Station		-	-	-	-	-	-	-	-	-	-	-	
HV Transmission Conductors		14 500	-	-	-	-	-	-	-	14 500	5 000	1 000	
MV Substations		-	-	-	-	-	-	-	-	-	-	-	
MV Switching Stations		-	-	-	-	-	-	-	-	-	-	-	
MV Networks		1 000	-	-	-	-	-	(1 000)	(1 000)	-	5 500	2 000	
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		-	-	-	-	-	-	-	-	-	-	-	
Sanitization Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Pump Station		-	-	-	-	-	-	-	-	-	-	-	
Reticulation		-	-	-	-	-	-	-	-	-	-	-	
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-	-	-	
Outfall Sewers		-	-	-	-	-	-	-	-	-	-	-	
Toilet Facilities		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		4 000	-	-	-	-	-	(4 000)	(4 000)	-	10 000	-	
Landfill sites		4 000	-	-	-	-	-	(4 000)	(4 000)	-	10 000	-	
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		500	-	-	-	-	-	(200)	(200)	300	500	550	
Sand Pumps		-	-	-	-	-	-	-	-	-	-	-	
Piers		-	-	-	-	-	-	-	-	-	-	-	
Revetments		-	-	-	-	-	-	-	-	-	-	-	
Promenades		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		500	-	-	-	-	-	(200)	(200)	300	500	550	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-	
Data Centres		-	-	-	-	-	-	-	-	-	-	-	
Core Layers		-	-	-	-	-	-	-	-	-	-	-	
Distribution Layers		-	-	-	-	-	-	-	-	-	-	-	
Capital Spares		-	-	-	-	-	-	-	-	-	-	-	
Community Assets		8 159	-	-	-	-	-	(5 350)	(5 350)	2 809	8 500	1 000	
Community Facilities		7 659	-	-	-	-	-	(5 250)	(5 250)	2 409	8 500	1 000	
Halls		7 659	-	-	-	-	-	(5 250)	(5 250)	2 409	8 500	1 000	
Centres		-	-	-	-	-	-	-	-	-	-	-	
Crèches		-	-	-	-	-	-	-	-	-	-	-	
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-	
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-	
Testing Stations		-	-	-	-	-	-	-	-	-	-	-	
Museums		-	-	-	-	-	-	-	-	-	-	-	
Galleries		-	-	-	-	-	-	-	-	-	-	-	
Theatres		-	-	-	-	-	-	-	-	-	-	-	
Libraries		-	-	-	-	-	-	-	-	-	-	-	
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-	
Police		-	-	-	-	-	-	-	-	-	-	-	
Parks		-	-	-	-	-	-	-	-	-	-	-	
Public Open Space		-	-	-	-	-	-	-	-	-	-	-	
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-	
Markets		-	-	-	-	-	-	-	-	-	-	-	
Stalls		-	-	-	-	-	-	-	-	-	-	-	

Abattoirs	-	-	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	500	-	-	-	-	-	(100)	(100)	400	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	500	-	-	-	-	-	(100)	(100)	400	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-	-	-	-
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	-
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-
Poling and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-
Poling and Protection	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	45 659	-	-	-	-	(18 021)	(18 021)	27 638	43 079	23 669	-

Table SB18c Repairs and Maintenance by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 2023/07/27

Purfs	-	-	-	-	-	-	-	-	-	-	-
Public Open Space	500	-	-	-	-	-	-	500	525	549	
Nature Reserves	-	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	-	
Other assets	5 300	-	-	-	-	500	500	5 800	5 560	5 821	
Operational Buildings	5 300	-	-	-	-	500	500	5 800	5 560	5 821	
Municipal Offices	4 600	-	-	-	-	500	500	5 100	4 825	5 052	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	700	-	-	-	-	-	-	700	734	769	
Workshops	-	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	-	-	-	-	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	150	-	-	-	-	(150)	(150)	-	315	329	
Furniture and Office Equipment	150	-	-	-	-	(150)	(150)	-	315	329	
Machinery and Equipment	1 598	-	-	-	-	1 199	1 199	2 797	1 676	1 755	
Machinery and Equipment	1 598	-	-	-	-	1 199	1 199	2 797	1 676	1 755	
Transport Assets	10 630	-	-	-	-	1 249	1 249	11 879	5 906	6 183	
Transport Assets	10 630	-	-	-	-	1 249	1 249	11 879	5 906	6 183	
Land	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be adjusted	1	193 951	-	-	-	-	(3 144)	(3 144)	190 807	112 056	117 323

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 on a monthly basis. 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 detailed 2023/24 SDBIP document will be compiled and will be tabled before council separately.

Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.