



The Game changer of South Coast development

KZN216
RAY NKONYENI LOCAL
MUNICIPALITY

**DRAFT BUDGET AND MTREF
2024/25**

PREPARED BY: BUDGET AND TREASURY OFFICE

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Glossary

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

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

3. Executive Summary

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

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

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

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

3.1 MFMA Circulars

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

3.1.1 Funding the Budget

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

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

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

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

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

3.1.2 A Credible Budget

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

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

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

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

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

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;

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

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

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

4. Table 1 Consolidated Overview

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	447 331	464 477	486 141	509 406	509 406	509 406	509 406	532 893	557 406	583 046
Service charges	195 945	214 942	212 429	245 147	245 147	245 147	245 147	258 667	270 565	283 011
Investment revenue	3 513	5 182	10 845	8 511	11 275	11 275	11 275	11 916	12 464	13 037
Transfer and subsidies - Operational	288 551	257 076	285 417	390 026	389 742	389 742	389 742	324 656	328 401	329 975
Other own revenue	135 993	149 734	132 063	98 017	120 730	120 730	120 730	123 178	122 208	128 958
Total Revenue (excluding capital transfers and contributions)	1 071 334	1 091 411	1 126 895	1 251 108	1 276 300	1 276 300	1 276 300	1 251 309	1 291 043	1 338 027
Employee costs	428 524	438 981	455 419	483 929	483 842	483 842	483 842	497 303	520 615	544 216
Remuneration of councillors	28 366	26 249	29 567	31 164	40 283	40 283	40 283	34 185	35 758	37 403
Depreciation and amortisation	100 268	94 081	94 294	104 756	110 770	110 770	110 770	107 839	112 300	117 489
Interest	12 479	20 742	24 062	9 958	9 960	9 960	9 960	9 854	10 307	10 781
Inventory consumed and bulk purchases	120 110	136 545	119 244	168 819	166 358	166 358	166 358	166 342	174 359	182 380
Transfers and subsidies	6 635	11 906	14 465	13 838	14 737	14 737	14 737	14 763	15 442	16 152
Other expenditure	306 878	357 027	426 555	440 726	497 740	497 740	497 740	372 922	380 821	399 488
Total Expenditure	1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 323 690	1 203 208	1 249 602	1 307 908
Surplus/(Deficit)	68 073	5 880	(36 711)	(2 083)	(47 390)	(47 390)	(47 390)	48 102	41 442	30 119
Transfers and subsidies - capital (monetary allocations)	92 244	158 945	185 621	109 848	123 093	123 093	123 093	132 163	122 164	83 468
Transfers and subsidies - capital (in-kind)	2 339	6 597	1 490	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	162 656	171 422	150 400	107 765	75 703	75 703	75 703	180 265	163 606	113 587
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	162 656	171 422	150 400	107 765	75 703	75 703	75 703	180 265	163 606	113 587
Capital expenditure & funds sources										
Capital expenditure	121 266	188 144	212 244	150 893	174 247	174 247	174 247	168 153	125 753	91 607
Transfers recognised - capital	80 548	141 090	161 075	95 520	104 905	104 905	104 905	114 924	70 075	33 369
Borrowing	—	1 867	6 412	21 452	21 452	21 452	21 452	—	—	—
Internally generated funds	15 377	27 049	44 758	33 921	47 890	47 890	47 890	53 229	55 678	58 239
Total sources of capital funds	95 926	170 007	212 244	150 893	174 247	174 247	174 247	168 153	125 753	91 607
Financial position										
Investments	—	—	—	—	—	—	—	—	—	—
LIABILITIES										
Financial liabilities	44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	10 509	7 344
NET ASSETS	1 951 310	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 165 728	2 493 665	2 657 271	2 770 858
Community wealth/Equity	—	—	—	—	—	—	—	—	—	—
Cash flows										
Net cash from (used) operating	865 243	367 859	45 732	95 608	107 861	107 861	107 861	367 208	350 195	309 584
Net cash from (used) investing	(114 488)	(185 208)	(242 572)	(168 358)	(187 898)	(187 898)	(187 898)	(144 607)	(151 209)	(158 113)
Net cash from (used) financing	(16 932)	(35 816)	(31 987)	(18 414)	(32 117)	(32 117)	(32 117)	(33 605)	(8 284)	(5 119)
Cash/cash equivalents at the year end	733 823	289 215	(97 134)	40 427	19 437	19 437	19 437	303 247	493 949	640 301
Cash backing/surplus reconciliation										
Non current Investments	42 624	49 104	37 945	47 426	34 138	34 138	34 138	37 945	37 945	37 945
Statutory requirements	278 672	412 642	392 918	324 195	241 177	241 177	241 177	423 372	557 075	678 210
Balance - surplus (shortfall)	(236 048)	(363 538)	(354 972)	(276 769)	(207 038)	(207 038)	(207 038)	(385 427)	(519 130)	(640 265)
Asset management										
Asset register summary (WDV)	1 882 418	2 029 413	2 162 440	1 938 095	1 952 622	1 952 622	—	2 100 664	2 027 674	1 946 987
Depreciation	94 351	88 712	87 271	102 525	102 525	102 525	—	86 018	89 475	93 613
Renewal and Upgrading of Existing Assets	43 416	10 068	2 015	8 620	51 017	51 017	—	11 250	16 281	20 465
Repairs and Maintenance	44 148	51 638	57 885	193 951	190 802	190 802	—	107 908	112 976	118 173
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	4 381	4 673	4 980
Revenue cost of free services provided	68 637	70 037	76 686	81 096	81 096	81 096	—	63 476	66 340	69 331
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	2	2	2
Refuse:	—	—	—	—	—	—	—	23	23	23

Total revenue is R 1,383 billion including both operational and capital revenue and increase by R 27.942 million over the 2024/25 MTREF.

Total operating expenditure excluding capital expenditure for the 2024/25 budget will be R 1,203.2 billion and overall budgeted performance is showing a surplus of R 48.102 million. Included on the budget performance is item for depreciation and asset impairment to the value of R 107.839 million and it is funded as per the Circular No. 115.

Capital expenditure for the year as per the budget amounts to R 168.153 million. This budget is funded through national and provincial grants as well as internal funds.

5. Operating Revenue Framework

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

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

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

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

Table 2 Summary of revenue classified by main revenue source.

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

Description	R thousand	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue											
Exchange Revenue											
Service charges - Electricity	2	141 263	157 558	153 095	182 436	182 436	182 436	182 436	191 738	200 558	209 784
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	54 682	57 384	59 334	62 711	62 711	62 711	62 711	66 928	70 007	73 227
Sale of Goods and Rendering of Services		64 424	60 780	25 874	9 571	14 824	14 824	14 824	23 745	18 201	20 167
Agency services		5 400	4 965	5 341	5 371	6 248	6 248	6 248	6 892	7 209	7 540
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 825	5 554	6 461	6 982	8 340	8 340	8 340	8 202	8 579	8 974
Interest earned from Current and Non Current Assets		3 513	5 182	10 845	8 511	11 275	11 275	11 275	11 916	12 464	13 037
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 785	3 897	4 686	3 498	4 975	4 975	4 975	5 129	5 365	5 612
Licence and permits		473	269	596	636	637	637	637	737	771	806
Operational Revenue		3 006	1 149	3 673	1 106	1 230	1 230	1 230	1 091	1 141	1 193
Non-Exchange Revenue											
Property rates	2	447 331	464 477	486 141	509 406	509 406	509 406	509 406	532 893	557 406	583 046
Surcharges and Taxes		10	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		16 546	30 190	23 969	31 062	34 529	34 529	34 529	32 812	34 321	35 900
Licences or permits		5 094	7 870	7 734	9 628	9 628	9 628	9 628	11 956	12 506	13 081
Transfer and subsidies - Operational		288 551	257 076	285 417	390 026	389 742	389 742	389 742	324 656	328 401	329 975
Interest		23 401	25 602	28 075	30 164	30 164	30 164	30 164	32 615	34 115	35 684
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	0	-	-	652	652	652	-	-	-
Other Gains		9 029	9 459	25 653	-	9 503	9 503	9 503	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		1 071 334	1 091 411	1 126 895	1 251 108	1 276 300	1 276 300	1 276 300	1 251 309	1 291 043	1 338 027

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

In the 2024/25 financial year, revenue from rates, services charges, other revenue, and operational grants totaled to R 1,251.309 billion. Property rate revenue increased from R 509.406 million to R 532.893 million, tariffs have been increased by CPI percentage of 4.9%. The municipality uses the CPI as stated from Circular No. 128 for most of the revenue items. Services charges-Electricity tariffs have been increased by 4.9%.

Property rates are the first largest revenue source amounting R532.893 million rand in 2024/25. Second and third largest sources are revenue from the operational grants followed by service charges which are R324.656 million and 257.766 million respectively.

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

Table 3 Budgeted financial performance by Municipal Vote

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

Vote Description R thousand	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Mayor and Council		267 278	233 153	260 646	285 237	285 237	285 237	302 729	308 450	309 120
Vote 2 - Finance and Administration		495 036	518 775	560 589	555 706	569 812	569 812	588 679	615 771	644 204
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		14 724	16 610	17 215	16 098	16 269	16 269	17 518	18 739	19 532
Vote 5 - Sport and Recreation		42	63	28	-	63	63	77	80	84
Vote 6 - Public Safety		19 295	30 879	25 279	33 156	33 285	33 285	33 720	35 271	36 894
Vote 7 - Housing		56 961	48 708	14 362	2 214	7 591	7 591	2 509	2 522	2 536
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		87 076	157 084	166 632	113 160	130 365	130 365	131 388	122 099	88 578
Vote 10 - Road Transport		10 329	12 204	31 018	96 166	97 043	97 043	17 888	18 711	19 572
Vote 11 - Environment Protection		435	411	386	342	342	342	398	417	436
Vote 12 - Energy Sources		142 122	169 818	163 931	183 943	184 602	184 602	210 695	213 099	218 902
Vote 13 - Other		7 928	1 166	565	579	653	653	632	661	692
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		64 691	68 081	73 355	73 613	73 571	73 571	77 238	77 386	80 946
Total Revenue by Vote	2	1 165 917	1 256 952	1 314 006	1 360 216	1 398 832	1 398 832	1 383 472	1 413 207	1 421 495
Expenditure by Vote to be appropriated	1									
Vote 1 - Mayor and Council		115 621	39 365	44 958	60 994	71 711	71 711	59 522	61 760	64 624
Vote 2 - Finance and Administration		188 906	317 384	365 246	221 821	258 101	258 101	275 376	288 202	301 415
Vote 3 - Internal Audit		59 018	72 072	90 480	91 453	93 379	93 379	82 453	86 246	90 213
Vote 4 - Community and Social Services		31 152	35 429	38 576	61 691	61 007	61 007	72 226	76 089	79 520
Vote 5 - Sport and Recreation		4 714	5 037	5 074	5 074	5 162	5 162	5 194	5 485	5 737
Vote 6 - Public Safety		91 343	62 012	98 921	107 354	117 520	117 520	110 100	115 164	120 462
Vote 7 - Housing		67 742	60 442	31 238	18 075	20 064	20 064	13 306	12 767	13 252
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		40 315	45 088	43 229	48 937	53 004	53 004	68 134	65 899	70 000
Vote 10 - Road Transport		83 676	95 638	101 229	230 882	224 859	224 859	129 444	135 399	141 627
Vote 11 - Environment Protection		16 458	25 264	25 562	25 627	30 022	30 022	27 666	29 044	30 380
Vote 12 - Energy Sources		131 308	161 259	142 294	194 314	189 461	189 461	183 977	192 433	201 232
Vote 13 - Other		2 447	3 015	5 789	5 850	5 606	5 606	6 181	6 465	6 763
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		170 560	163 528	171 011	180 920	193 534	193 534	169 528	174 545	182 575
Total Expenditure by Vote	2	1 003 261	1 085 531	1 163 606	1 252 991	1 323 430	1 323 430	1 203 108	1 249 497	1 307 799
Surplus/(Deficit) for the year	2	162 656	171 422	150 400	107 225	75 402	75 402	180 365	163 710	113 696

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were considered to ensure the financial sustainability of the municipality. Revenue tariffs have been increased by 5.0% for the 2025 budget and Electricity service charges has increased by 4.9%.

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

5.1. Property Rates

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

The following stipulations in the Property Rates Policy are highlighted:

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

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

5.1. Sale of Electricity and Impact of Tariff Increases

The service charges electricity budget for 2024/25 is R 191.738 million. The consumer tariff was increased by 4.9 per cent as per CPI in Circular 128. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

5.2. Waste Removal and Impact of Tariff budget

The Service charges waste removal budget for 2024/25 is R 66. 928. The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.9% for the 2025 budget year.

5.3. Waste Removal and Impact of Tariff Increases

The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.9% for the 2025 budget year.

5.4. Other Tariff of Charges

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

6. Operating Expenditure Framework

The Municipality's expenditure framework for the 2024/25 budget and MTREF is informed by the following:

- Budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services;

Employee related costs and Remuneration of Councilors

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

Summary of Employee and Councillor remuneration	R thousand	##	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue Framework	
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
			A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		1	25 476	23 352	26 688	19 040	27 782	27 782	18 276	19 116
Pension and UIF Contributions			-	-	-	758	758	758	755	790
Medical Aid Contributions			-	-	-	-	-	-	-	-
Motor Vehicle Allowance			-	-	-	-	-	-	-	-
Cellphone Allowance			2 890	2 897	2 880	2 815	3 192	3 192	3 129	3 273
Housing Allowances			-	-	-	5 953	5 953	5 953	8 977	9 390
Other benefits and allowances			-	-	-	2 599	2 599	2 599	3 049	3 189
Sub Total - Councillors			28 366	26 249	29 567	31 164	40 283	40 283	34 185	35 758
% increase		4		(7.5%)	12.6%	5.4%	29.3%	-	(15.1%)	4.6%
Senior Managers of the Municipality										
Basic Salaries and Wages		2	8 124	7 328	3 690	3 946	3 621	3 621	6 584	6 887
Pension and UIF Contributions			(0)	80	146	192	133	133	90	95
Medical Aid Contributions			-	72	198	230	134	134	51	53
Overtime			-	-	-	-	-	-	-	-
Performance Bonus			760	866	960	1 059	1 059	1 059	913	1 101
Motor Vehicle Allowance		3	-	495	838	1 060	928	928	732	766
Cellphone Allowance		3	102	109	87	114	92	92	63	66
Housing Allowances		3	-	1 425	2 655	3 275	2 243	2 243	1 332	1 393
Other benefits and allowances		3	-	0	1	1	1	1	0	0
Payments in lieu of leave			-	239	327	332	260	260	21	22
Long service awards			-	-	-	-	-	-	-	-
Post-retirement benefit obligations		6	-	-	-	-	-	-	-	-
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			-	-	76	-	-	-	-	-
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality			8 985	10 615	8 978	10 209	8 470	8 470	9 787	10 383
% increase		4		18.1%	(15.4%)	13.7%	(17.0%)	-	15.6%	6.1%
Other Municipal Staff										
Basic Salaries and Wages			262 827	266 176	274 917	289 060	293 685	293 685	309 362	323 882
Pension and UIF Contributions			48 393	49 382	50 977	50 460	54 484	54 484	53 681	56 150
Medical Aid Contributions			18 779	18 869	20 094	20 668	21 909	21 909	21 895	22 902
Overtime			18 011	18 959	21 821	18 985	22 020	22 020	22 020	23 033
Performance Bonus			20 949	21 372	22 443	22 473	24 034	24 034	23 706	24 796
Motor Vehicle Allowance		3	16 999	17 850	18 911	18 975	21 168	21 168	20 003	20 923
Cellphone Allowance		3	1 115	993	1 021	1 007	1 047	1 047	1 047	1 095
Housing Allowances		3	3 964	3 771	4 152	4 059	3 430	3 430	2 873	3 005
Other benefits and allowances		3	4 645	4 903	5 224	6 038	5 441	5 441	5 507	5 780
Payments in lieu of leave			4 453	3 802	4 871	22 480	5 668	5 668	5 907	6 179
Long service awards			6 412	7 027	4 268	2 751	3 620	3 620	3 016	3 155
Post-retirement benefit obligations		6	12 312	14 654	17 103	15 852	17 343	17 343	17 239	18 031
Entertainment			-	-	-	-	-	-	-	-
Scarcity			-	-	-	-	-	-	-	-
Acting and post related allowance			680	609	638	912	1 523	1 523	1 263	1 321
In kind benefits			-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff			419 539	428 366	446 442	473 720	475 372	475 372	487 516	510 232
% increase		4		2.1%	4.2%	6.1%	0.3%	-	2.6%	4.7%
Total Parent Municipality			456 890	465 230	484 987	515 094	524 125	524 125	531 489	556 373

The budget for employee related cost and remuneration of councilor's amounts to R 531.5 million for 2024/25 financial year. Employee related cost amounts to 44% of total operating budget which is more than threshold treasury guideline of 35%-40%. An increase in employee related cost in 2024/25 versus 2023/24 is due an increment on basic salaries by CPI.

Other operating expenditure

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

Overall expenditure budget

The overall operational expenditure budget for 2024/25 amount to 1,203.208 billion.

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

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

The percentage increases of Eskom bulk tariffs of 12.72% are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the municipality.

6.1 Depreciation and Amortization

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

6.2 Repairs and maintenance

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

Repairs and maintenance comprise of amongst others the employee related costs, the purchase of fuel, diesel, materials for maintenance, potholes, cleaning materials and chemicals. This group of expenditure has been prioritized to ensure sustainability of the municipality's infrastructure especially potholes. Budgeted Repairs budgeted amount for 2025 amounts to R108 million which amounts to 9% of the operating budget and 6% against Carry Value of PPE using the latest audited Annual Financial Statements.

6.3 Bulk purchases

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The increase is 4.9 per cent as per CPI % and budgeted R191.738 million for 2024/25.

6.4 Contracted services

Contracted services equal to 16 per cent of the expenditure budget and has been budgeted at R 195.867 million. Contracted Services made up of 3 categories namely, Consultants and Professional Services, Contractors, and Outsourced services.

6.5 Free Basic Services: Basic Social Service Package

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

6.6 Finance Charges

Finance Charges amounted to R 9.8 million and that includes the finance charges of DBSA loan and the interest of financial lease.

6.7 Other expenditure

Other expenditure comprises of various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. The salient features of general expenses have been the following:

7. Capital Expenditure Framework

KZN216 Ray Nkonyeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	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	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - Mayor and Council		448	130	298	-	-	-	-	127	133	139
Vote 2 - Finance and Administration		21 283	21 283	3 938	3 801	4 108	4 108	4 108	4 175	4 367	4 568
Vote 3 - Internal Audit		46	115	676	200	220	220	220	210	220	230
Vote 4 - Community and Social Services		7 320	7 814	379	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		960	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		222	7 014	1 613	4 340	995	995	995	5 000	5 230	5 471
Vote 7 - Housing		50	115	229	180	189	189	189	55	58	60
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		36 751	93 838	109 489	111 220	114 755	114 755	114 755	139 355	95 824	64 805
Vote 10 - Road Transport		45 152	51 919	77 794	7 200	31 700	31 700	31 700	10 500	10 963	11 488
Vote 11 - Environment Protection		0	-	389	500	300	300	300	800	837	875
Vote 12 - Energy Sources		1 902	2 599	13 778	22 952	21 452	21 452	21 452	6 997	6 670	2 475
Vote 13 - Other		4 405	3 108	(843)	-	-	-	-	435	909	950
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		2 652	232	4 505	500	500	500	500	500	523	547
Capital single-year expenditure sub-total		121 286	188 144	212 244	160 898	174 247	174 247	174 247	168 163	125 758	91 807
Total Capital Expenditure - Vote		121 286	188 144	212 244	160 898	174 247	174 247	174 247	168 163	125 758	91 807
Capital Expenditure - Functional											
Governance and administration		21 829	21 681	4 934	4 001	4 366	4 366	4 366	4 612	4 720	4 887
Executive and council		494	186	320	-	27	27	27	127	133	139
Finance and administration		21 283	21 283	3 938	3 801	4 108	4 108	4 108	4 175	4 367	4 568
Internal audit		46	115	676	200	220	220	220	210	220	230
Community and public safety		8 563	14 464	2 072	4 620	1 186	1 186	1 186	4 156	4 348	4 548
Community and social services		7 320	7 814	379	-	-	-	-	-	-	-
Sport and recreation		960	-	-	-	-	-	-	-	-	-
Public safety		222	6 525	1 454	4 340	995	995	995	4 100	4 289	4 488
Housing		50	115	229	180	189	189	189	55	58	60
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		81 830	148 180	187 798	118 920	148 755	148 755	148 755	161 655	108 686	78 163
Planning and development		36 704	93 782	109 487	111 220	114 755	114 755	114 755	139 355	95 824	64 805
Road transport		45 226	52 408	77 943	7 200	31 700	31 700	31 700	11 400	11 924	12 473
Environmental protection		0	-	389	500	300	300	300	800	837	875
Trading services		4 564	2 891	18 288	23 462	21 962	21 962	21 962	7 487	7 188	3 022
Energy sources		1 902	2 599	13 778	22 952	21 452	21 452	21 452	6 997	6 670	2 475
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2 652	232	4 505	500	500	500	500	500	523	547
Other		4 405	3 108	(843)	-	-	-	-	435	909	950
Total Capital Expenditure - Functional	3	121 286	188 144	212 244	160 898	174 247	174 247	174 247	168 163	125 758	91 807
Funded by:											
National Government		61 452	103 508	130 557	93 781	103 166	103 166	103 166	114 400	69 167	32 419
Provincial Government		10 689	6 607	30 518	1 739	1 739	1 739	1 739	435	909	950
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		8 407	10 885	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	80 548	141 080	181 075	95 520	104 905	104 905	104 905	114 824	70 076	33 388
Borrowing	6	-	1 867	6 412	21 452	21 452	21 452	21 452	-	-	-
Internally generated funds		15 377	27 049	44 758	33 921	47 890	47 890	47 890	53 229	55 678	58 239
Total Capital Funding	7	96 926	170 007	212 244	160 898	174 247	174 247	174 247	168 163	125 758	91 807

Total Capital Expenditure amounts to R 168.163 million. The main source of funding of the 2024/25 Capital budget of R 114.400 million is transfers recognized capital from National,

R 53.299 million funded internal and R 435 thousand from provincial governments. The capital budget is aimed to facilitate service delivery where it is essential and address historical backlogs of our country.

Capital Budget (Excl. Vat)

• Integrated Urban Development Grant	R 74, 972 million
• Neighbourhood Grant	R 34, 783 million
• Energy Efficiency Demand	R 4,735 million
• Margate Airport	R 435 thousand
• Internally generated funds	<u>R 53,299 million</u>
	<u>R 168,163</u> million

PART 2 MAIN BUDGET TABLES

8. Annual Budget Tables

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

Table 8 MBRR Table A1 - Budget Summary

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands										
Financial Performance										
Property rates	447 331	464 477	486 141	509 406	509 406	509 406	509 406	532 893	557 406	583 046
Service charges	195 945	214 942	212 429	245 147	245 147	245 147	245 147	258 667	270 565	283 011
Investment revenue	3 513	5 182	10 845	8 511	11 275	11 275	11 275	11 916	12 464	13 037
Transfer and subsidies - Operational	288 551	257 076	285 417	390 026	389 742	389 742	389 742	324 656	328 401	329 975
Other own revenue	135 993	149 734	132 063	98 017	120 730	120 730	120 730	123 178	122 208	128 958
Total Revenue (excluding capital transfers and contributions)	1 071 334	1 091 411	1 126 895	1 251 108	1 276 300	1 276 300	1 276 300	1 251 309	1 291 043	1 338 027
Employee costs	428 524	438 981	455 419	483 929	483 842	483 842	483 842	497 303	520 615	544 216
Remuneration of councillors	28 366	26 249	29 567	31 164	40 283	40 283	40 283	34 185	35 758	37 403
Depreciation and amortisation	100 268	94 081	94 294	104 756	110 770	110 770	110 770	107 839	112 300	117 489
Interest	12 479	20 742	24 062	9 958	9 960	9 960	9 960	9 854	10 307	10 781
Inventory consumed and bulk purchases	120 110	136 545	119 244	168 819	166 358	166 358	166 358	166 342	174 359	182 380
Transfers and subsidies	6 635	11 906	14 465	13 838	14 737	14 737	14 737	14 763	15 442	16 152
Other expenditure	306 878	357 027	426 555	440 726	497 740	497 740	497 740	372 922	380 821	399 488
Total Expenditure	1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 323 690	1 203 208	1 249 602	1 307 908
Surplus/(Deficit)	68 073	5 880	(36 711)	(2 083)	(47 390)	(47 390)	(47 390)	48 102	41 442	30 119
Transfers and subsidies - capital (monetary allocations)	92 244	158 945	185 621	109 848	123 093	123 093	123 093	132 163	122 164	83 468
Transfers and subsidies - capital (in-kind)	2 339	6 597	1 490	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	162 656	171 422	150 400	107 765	75 703	75 703	75 703	180 265	163 606	113 587
Share of Surplus/Deficit attributable to Associate	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year	162 656	171 422	150 400	107 765	75 703	75 703	75 703	180 265	163 606	113 587
Capital expenditure & funds sources										
Capital expenditure	121 266	188 144	212 244	150 893	174 247	174 247	174 247	168 153	125 753	91 607
Transfers recognised - capital	80 548	141 090	161 075	95 520	104 905	104 905	104 905	114 924	70 075	33 369
Borrowing	—	1 867	6 412	21 452	21 452	21 452	21 452	—	—	—
Internally generated funds	15 377	27 049	44 758	33 921	47 890	47 890	47 890	53 229	55 678	58 239
Total sources of capital funds	95 926	170 007	212 244	150 893	174 247	174 247	174 247	168 153	125 753	91 607
Financial position										
Investments	—	—	—	—	—	—	—	—	—	—
LIABILITIES										
Financial liabilities	44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	10 509	7 344
NET ASSETS	1 951 310	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 165 728	2 493 665	2 657 271	2 770 858
Community wealth/Equity	—	—	—	—	—	—	—	—	—	—
Cash flows										
Net cash from (used) operating	865 243	367 859	45 732	95 608	107 861	107 861	107 861	367 208	350 195	309 584
Net cash from (used) investing	(114 488)	(185 208)	(242 572)	(168 358)	(187 898)	(187 898)	(187 898)	(144 607)	(151 209)	(158 113)
Net cash from (used) financing	(16 932)	(35 816)	(31 987)	(18 414)	(32 117)	(32 117)	(32 117)	(33 605)	(8 284)	(5 119)
Cash/cash equivalents at the year end	733 823	289 215	(97 134)	40 427	19 437	19 437	19 437	303 247	493 949	640 301
Cash backing/surplus reconciliation										
Non current investments	42 624	49 104	37 945	47 426	34 138	34 138	34 138	37 945	37 945	37 945
Statutory requirements	278 672	412 642	392 918	324 195	241 177	241 177	241 177	423 372	557 075	678 210
Balance - surplus (shortfall)	(236 048)	(363 538)	(354 972)	(276 769)	(207 038)	(207 038)	(207 038)	(385 427)	(519 130)	(640 265)
Asset management										
Asset register summary (WDV)	1 882 418	2 029 413	2 162 440	1 938 095	1 952 622	1 952 622	—	2 100 664	2 027 674	1 946 987
Depreciation	94 351	88 712	87 271	102 525	102 525	102 525	—	86 018	89 475	93 613
Renewal and Upgrading of Existing Assets	43 416	10 068	2 015	8 620	51 017	51 017	—	11 250	16 281	20 465
Repairs and Maintenance	44 148	51 638	57 885	193 951	190 802	190 802	—	107 908	112 976	118 173
Free services										
Cost of Free Basic Services provided	—	—	—	—	—	—	—	4 381	4 673	4 980
Revenue cost of free services provided	68 637	70 037	76 686	81 096	81 096	81 096	—	63 476	66 340	69 331
Households below minimum service level										
Water:	—	—	—	—	—	—	—	—	—	—
Sanitation/sewerage:	—	—	—	—	—	—	—	—	—	—
Energy:	—	—	—	—	—	—	—	2	2	2
Refuse:	—	—	—	—	—	—	—	23	23	23

- Table A1 is a budget summary and provides a concise overview of the municipality's budget from all the major financial perspectives (financial performance, capital expenditure and funding sources, financial position, cash flow, MFMA funding compliance and asset management).

- The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash, and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.

Table 9 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN216 Ray Nkonyeni - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue - Functional										
Governance and administration		762 315	751 928	821 236	840 943	855 049	855 049	891 408	924 221	953 324
Executive and council		267 278	233 153	260 646	285 237	285 237	285 237	302 729	308 450	309 120
Finance and administration		495 036	518 775	560 589	555 706	569 812	569 812	588 679	615 771	644 204
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		72 145	65 467	31 754	19 203	24 763	24 763	20 279	21 525	22 344
Community and social services		14 724	16 610	17 215	16 243	16 269	16 269	17 518	18 739	19 532
Sport and recreation		42	63	28	34	63	63	77	80	84
Public safety		418	86	149	150	279	279	175	184	192
Housing		56 961	48 708	14 362	2 775	8 153	8 153	2 509	2 522	2 536
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		116 717	200 492	223 166	242 674	260 756	260 756	183 220	176 315	145 288
Planning and development		87 076	157 084	166 632	113 160	130 365	130 365	131 388	122 099	88 578
Road transport		29 206	42 998	56 148	129 172	130 049	130 049	51 433	53 799	56 274
Environmental protection		435	411	386	342	342	342	398	417	436
Trading services		206 813	237 899	237 286	257 557	258 172	258 172	287 933	290 485	299 848
Energy sources		142 122	169 818	163 931	183 943	184 602	184 602	210 695	213 099	218 902
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		64 691	68 081	73 355	73 613	73 571	73 571	77 238	77 386	80 946
Other	4	7 928	1 166	565	579	633	633	632	661	692
Total Revenue - Functional	2	1 165 917	1 256 952	1 314 006	1 360 956	1 399 394	1 399 394	1 383 472	1 413 207	1 421 495
Expenditure - Functional										
Governance and administration		367 857	430 671	501 973	378 091	425 014	425 014	419 157	438 096	458 228
Executive and council		119 933	41 215	46 247	64 817	73 534	73 534	61 228	63 544	66 490
Finance and administration		223 641	357 261	409 888	268 751	309 921	309 921	319 769	334 637	349 986
Internal audit		24 282	32 195	45 838	44 523	41 559	41 559	38 160	39 915	41 751
Community and public safety		138 323	150 781	127 992	137 737	144 090	144 090	144 266	150 343	157 088
Community and social services		30 674	34 743	38 497	61 441	60 439	60 439	71 658	75 495	78 898
Sport and recreation		4 714	5 037	5 074	5 274	5 422	5 422	5 194	5 485	5 737
Public safety		35 193	50 559	53 184	52 947	58 165	58 165	54 108	56 597	59 201
Housing		67 742	60 442	31 238	18 075	20 064	20 064	13 306	12 767	13 252
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		192 766	176 277	214 547	356 280	365 985	365 985	280 098	287 719	302 024
Planning and development		36 003	43 238	41 941	45 114	51 181	51 181	66 428	64 115	68 134
Road transport		140 304	107 776	147 045	285 539	284 782	284 782	186 004	194 561	203 510
Environmental protection		16 458	25 264	25 562	25 627	30 022	30 022	27 666	29 044	30 380
Trading services		301 868	324 786	313 305	375 233	382 995	382 995	353 505	366 978	383 807
Energy sources		131 308	161 259	142 294	194 314	189 461	189 461	183 977	192 433	201 232
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		170 560	163 528	171 011	180 920	193 534	193 534	169 528	174 545	182 575
Other	4	2 447	3 015	5 789	5 850	5 606	5 606	6 181	6 465	6 763
Total Expenditure - Functional	3	1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 203 208	1 249 602	1 307 908
Surplus/(Deficit) for the year		162 656	171 422	150 400	107 765	75 703	75 703	180 265	163 606	113 587

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

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

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

Table 10 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by vote)

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

Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue by Vote	1									
Vote 1 - Mayor and Council		267 278	233 153	260 646	285 237	285 237	285 237	302 729	308 450	309 120
Vote 2 - Finance and Administration		495 036	518 775	560 589	555 706	569 812	569 812	588 679	615 771	644 204
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		14 724	16 610	17 215	16 098	16 269	16 269	17 518	18 739	19 532
Vote 5 - Sport and Recreation		42	63	28	-	63	63	77	80	84
Vote 6 - Public Safety		19 295	30 879	25 279	33 156	33 285	33 285	33 720	35 271	36 894
Vote 7 - Housing		56 961	48 708	14 362	2 214	7 591	7 591	2 509	2 522	2 536
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		87 076	157 084	166 632	113 160	130 365	130 365	131 388	122 099	88 578
Vote 10 - Road Transport		10 329	12 204	31 018	96 166	97 043	97 043	17 888	18 711	19 572
Vote 11 - Environment Protection		435	411	386	342	342	342	398	417	436
Vote 12 - Energy Sources		142 122	169 818	163 931	183 943	184 602	184 602	210 695	213 099	218 902
Vote 13 - Other		7 928	1 166	565	579	653	653	632	661	692
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		64 691	68 081	73 355	73 613	73 571	73 571	77 238	77 386	80 946
Total Revenue by Vote	2	1 165 917	1 256 952	1 314 006	1 360 216	1 398 832	1 398 832	1 383 472	1 413 207	1 421 495
Expenditure by Vote to be appropriated	1									
Vote 1 - Mayor and Council		115 621	39 365	44 958	60 994	71 711	71 711	59 522	61 760	64 624
Vote 2 - Finance and Administration		188 906	317 384	365 246	221 821	258 101	258 101	275 376	288 202	301 415
Vote 3 - Internal Audit		59 018	72 072	90 480	91 453	93 379	93 379	82 453	86 246	90 213
Vote 4 - Community and Social Services		31 152	35 429	38 576	61 691	61 007	61 007	72 226	76 089	79 520
Vote 5 - Sport and Recreation		4 714	5 037	5 074	5 074	5 162	5 162	5 194	5 485	5 737
Vote 6 - Public Safety		91 343	62 012	98 921	107 354	117 520	117 520	110 100	115 164	120 462
Vote 7 - Housing		67 742	60 442	31 238	18 075	20 064	20 064	13 306	12 767	13 252
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		40 315	45 088	43 229	48 937	53 004	53 004	68 134	65 899	70 000
Vote 10 - Road Transport		83 676	95 638	101 229	230 882	224 859	224 859	129 444	135 399	141 627
Vote 11 - Environment Protection		16 458	25 264	25 562	25 627	30 022	30 022	27 666	29 044	30 380
Vote 12 - Energy Sources		131 308	161 259	142 294	194 314	189 461	189 461	183 977	192 433	201 232
Vote 13 - Other		2 447	3 015	5 789	5 850	5 606	5 606	6 181	6 465	6 763
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		170 560	163 528	171 011	180 920	193 534	193 534	169 528	174 545	182 575
Total Expenditure by Vote	2	1 003 261	1 085 531	1 163 606	1 252 991	1 323 430	1 323 430	1 203 108	1 249 497	1 307 799
Surplus/(Deficit) for the year	2	162 656	171 422	150 400	107 225	75 402	75 402	180 365	163 710	113 696

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

Table11 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

KZN216 Ray Nkonyeni - Table A4 Budgeted Financial Performance (revenue and expenditure)												
Description		###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue												
Exchange Revenue												
	2		141 263	157 558	153 095	182 436	182 436	182 436	182 436	191 738	200 558	209 784
	2		-	-	-	-	-	-	-	-	-	-
	2		-	-	-	-	-	-	-	-	-	-
	2		54 682	57 384	59 334	62 711	62 711	62 711	62 711	66 928	70 007	73 227
			64 424	60 780	25 874	9 571	14 824	14 824	14 824	23 745	18 201	20 167
			5 400	4 965	5 341	5 371	6 248	6 248	6 248	6 892	7 209	7 540
			-	-	-	-	-	-	-	-	-	-
			4 825	5 554	6 461	6 982	8 340	8 340	8 340	8 202	8 579	8 974
			3 513	5 182	10 845	8 511	11 275	11 275	11 275	11 916	12 464	13 037
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			3 785	3 897	4 686	3 498	4 975	4 975	4 975	5 129	5 365	5 612
			473	269	596	636	637	637	637	737	771	806
			3 006	1 149	3 673	1 106	1 230	1 230	1 230	1 091	1 141	1 193
Non-Exchange Revenue												
	2		447 331	464 477	486 141	509 406	509 406	509 406	509 406	532 893	557 406	583 046
			10	-	-	-	-	-	-	-	-	-
			16 546	30 190	23 969	31 062	34 529	34 529	34 529	32 812	34 321	35 900
			5 094	7 870	7 734	9 628	9 628	9 628	9 628	11 956	12 506	13 081
			288 551	257 076	285 417	390 026	389 742	389 742	389 742	324 656	328 401	329 975
			23 401	25 602	28 075	30 164	30 164	30 164	30 164	32 615	34 115	35 684
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
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			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-	-	-
			-	-	-	-	-	-	-	-		

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

1. Total operating revenue is R1,251 billion and total capital revenue is R 132.2 million in 2024/25
2. Total revenue for 2023/24 financial year is R1.383 billion.
3. Revenue to be generated from property rates is R532.9 million in the 2024/25 financial year therefore remains a main funding source for the municipality.
4. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government amounts to R302.7 million. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF. The municipality is not grants dependent since major part of revenue is own funding however we still must ensure that we collect every single cent that is due to us.

Table 12 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification, and funding source

KZN216 Ray Nkonyeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - 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	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure - to be appropriated	2										
Vote 1 - Mayor and Council		448	130	298	-	-	-	-	127	133	139
Vote 2 - Finance and Administration		21 283	21 261	3 938	3 801	4 108	4 108	4 108	4 175	4 367	4 598
Vote 3 - Internal Audit		48	115	676	200	220	220	220	210	220	230
Vote 4 - Community and Social Services		7 320	7 814	379	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		960	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		296	7 014	1 613	4 340	995	995	995	5 000	5 230	5 471
Vote 7 - Housing		50	115	229	180	189	189	189	55	58	60
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		36 751	93 838	109 489	111 220	114 782	114 782	114 782	139 355	95 824	64 805
Vote 10 - Road Transport		45 152	51 919	77 794	7 200	31 700	31 700	31 700	10 500	10 963	11 488
Vote 11 - Environment Protection		0	-	389	500	300	300	300	800	837	875
Vote 12 - Energy Sources		1 902	2 599	13 778	22 952	21 452	21 452	21 452	6 997	6 670	2 475
Vote 13 - Other		4 405	3 108	(843)	-	-	-	-	435	909	950
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		2 852	232	4 505	500	500	500	500	500	523	547
Capital single-year expenditure sub-total		121 288	188 144	212 244	160 898	174 247	174 247	174 247	188 163	125 768	91 807
Total Capital Expenditure - Vote		121 288	188 144	212 244	160 898	174 247	174 247	174 247	188 163	125 768	91 807
Capital Expenditure - Functional											
Governance and administration		21 829	21 681	4 894	4 001	4 366	4 366	4 366	4 612	4 720	4 937
Executive and council		494	186	320	-	27	27	27	127	133	139
Finance and administration		21 283	21 263	3 938	3 801	4 108	4 108	4 108	4 175	4 367	4 598
Internal audit		48	92	676	200	220	220	220	210	220	230
Community and public safety		8 553	14 464	2 072	4 520	1 186	1 186	1 186	4 156	4 348	4 548
Community and social services		7 320	7 814	379	-	-	-	-	-	-	-
Sport and recreation		960	-	-	-	-	-	-	-	-	-
Public safety		222	6 525	1 454	4 340	995	995	995	4 100	4 289	4 485
Housing		50	115	229	180	189	189	189	55	58	60
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		81 930	148 180	187 798	118 920	148 755	148 755	148 755	161 655	108 585	78 153
Planning and development		36 704	93 782	109 487	111 220	114 755	114 755	114 755	139 355	95 824	64 805
Road transport		45 226	52 408	77 943	7 200	31 700	31 700	31 700	11 400	11 924	12 473
Environmental protection		0	-	389	500	300	300	300	800	837	875
Trading services		4 554	2 881	18 288	23 462	21 962	21 962	21 962	7 497	7 198	3 022
Energy sources		1 902	2 599	13 778	22 952	21 452	21 452	21 452	6 997	6 670	2 475
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2 852	232	4 505	500	500	500	500	500	523	547
Other		4 405	3 108	(843)	-	-	-	-	435	909	950
Total Capital Expenditure - Functional	3	121 288	188 144	212 244	160 898	174 247	174 247	174 247	188 163	125 768	91 807
Funded by:											
National Government		61 452	123 598	130 557	93 781	103 166	103 166	103 166	114 490	59 167	32 419
Provincial Government		10 669	6 697	30 518	1 739	1 739	1 739	1 739	435	909	950
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov / Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		8 407	10 885	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	80 548	141 060	181 076	96 520	104 906	104 906	104 906	114 824	70 076	33 989
Borrowing	6	-	1 867	8 412	21 452	21 452	21 452	21 452	-	-	-
Internally generated funds		15 377	27 049	44 758	33 921	47 890	47 890	47 890	53 229	55 678	58 239
Total Capital Funding	7	86 928	170 007	212 244	160 898	174 247	174 247	174 247	188 163	125 768	91 807

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

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

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial

departments.

- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- Single-year capital expenditure has been appropriated at R 168.163 million (Excl. VAT) for the 2024/25 financial year.
- Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- The capital programme is funded from capital and provincial grants and transfers and internally generated funds.
- Capital Projects expenditure and funding in Table A5 have been budgeted for excluding VAT.

Table 13 MBRR Table A6 - Budgeted Financial Position

KZN216 Ray Nkonyeni - Table A6 Budgeted Financial Position

ZIN216 Ray Nkomojeni - Table A6 Budgeted Financial Position												
Description		###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand												
ASSETS												
Current assets												
Cash and cash equivalents			142 886	131 186	114 251	40 427	22 857	22 857	22 857	303 247	493 949	640 301
Trade and other receivables from exchange transactions	1		88 305	104 328	110 482	143 554	138 590	138 590	138 590	142 083	175 138	209 714
Receivables from non-exchange transactions	1		233 845	316 529	353 515	333 984	307 784	307 784	307 784	401 594	451 885	504 489
Current portion of non-current receivables			143	-	-	-	-	-	-	-	-	-
Inventory	2		2 908	7 058	5 564	2 559	14 812	14 812	14 812	11 960	18 284	24 898
VAT			63 094	108 407	147 570	121 348	121 988	121 988	121 988	149 223	131 907	113 743
Other current assets			3 248	3 477	4 489	3 151	3 151	3 151	3 151	4 469	4 469	4 469
Total current assets			534 431	670 985	735 851	645 023	609 181	609 181	609 181	1 012 576	1 275 632	1 497 614
Non current assets												
Investments			-	-	-	-	-	-	-	-	-	-
Investment property			290 226	345 006	354 869	307 811	316 811	316 811	316 811	354 869	354 869	354 869
Property, plant and equipment	3		1 589 705	1 681 345	1 804 872	1 726 164	1 741 856	1 741 856	1 741 856	1 865 522	1 878 826	1 852 812
Biological assets			-	-	-	-	-	-	-	-	-	-
Living and non-living resources			-	-	-	-	-	-	-	-	-	-
Heritage assets			2 071	2 205	2 210	2 205	2 205	2 205	2 205	2 210	2 210	2 210
Intangible assets			416	857	489	1 697	2 129	2 129	2 129	153	302	434
Trade and other receivables from exchange transactions			-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions			-	-	-	-	-	-	-	-	-	-
Other non-current assets			-	-	-	-	-	-	-	-	-	-
Total non current assets			1 882 418	2 029 413	2 162 440	2 037 876	2 063 000	2 063 000	2 063 000	2 222 754	2 236 206	2 210 325
TOTAL ASSETS			2 416 850	2 700 398	2 898 291	2 682 899	2 672 182	2 672 182	2 672 182	3 235 330	3 511 838	3 707 939
LIABILITIES												
Current liabilities												
Bank overdraft			-	-	-	-	-	-	-	-	-	-
Financial liabilities			8 621	14 580	17 369	28 891	15 188	15 188	15 188	11 764	8 599	6 645
Consumer deposits			32 039	32 846	35 315	32 846	32 846	32 846	32 846	35 315	35 315	35 315
Trade and other payables from exchange transactions	4		127 667	133 406	147 675	112 595	158 431	158 431	158 431	332 055	446 966	528 034
Trade and other payables from non-exchange transactions	5		42 624	49 104	37 945	46 376	33 987	33 987	33 987	37 945	37 945	37 945
Provision			34 652	35 473	39 844	35 473	37 073	37 073	37 073	45 844	52 120	58 685
VAT			46 922	75 668	112 191	74 576	74 576	74 576	74 576	112 191	112 191	112 191
Other current liabilities			4 373	4 622	4 839	4 622	4 622	4 622	(4 622)	4 839	4 839	4 839
Total current liabilities			296 898	345 698	395 179	335 379	356 723	356 723	347 479	579 953	697 975	783 655
Non current liabilities												
Financial liabilities	6		44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	10 509	7 344
Provision	7		33 114	41 487	47 192	41 487	41 487	41 487	41 487	47 192	47 192	47 192
Long term portion of trade payables			-	-	-	-	-	-	-	-	-	-
Other non-current liabilities			90 994	101 052	98 891	101 052	101 052	101 052	101 052	98 891	98 891	98 891
Total non current liabilities			168 642	191 699	189 711	158 975	158 975	158 975	158 975	161 711	156 592	153 427
TOTAL LIABILITIES			465 540	537 397	584 890	494 353	515 698	515 698	506 454	741 665	854 567	937 082
NET ASSETS			1 951 310	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 165 728	2 493 665	2 657 271	2 770 858
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	8		1 957 686	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 156 484	2 493 665	2 657 271	2 770 858
Reserves and funds	9		-	-	-	-	-	-	-	-	-	-
Other			-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10		1 957 686	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 156 484	2 493 665	2 657 271	2 770 858

Explanatory notes to Table A6 - Budgeted Financial Position

- Table A6 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 A7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table A7 Budgeted Cash Flows

Description		###	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates			406 074	437 643	462 432	483 936	483 936	483 936	483 936	505 695	528 957	553 289
Service charges			200 532	212 962	232 464	232 890	232 890	232 890	232 890	261 882	273 928	286 529
Other revenue			63 997	228 121	86 694	26 628	29 263	29 263	29 263	37 455	39 178	40 981
Transfers and Subsidies - Operational	1		386 761	314 043	291 700	390 290	395 386	395 386	395 386	338 391	336 131	339 189
Transfers and Subsidies - Capital	1		92 509	159 345	184 599	109 848	110 025	110 025	110 025	132 163	122 164	83 468
Interest			-	1 520	10 332	8 511	11 275	11 275	11 275	11 916	12 464	13 037
Dividends			-	-	-	-	-	-	-	-	-	-
Payments												
Suppliers and employees			(284 629)	(978 525)	(1 221 166)	(1 131 649)	(1 130 069)	(1 130 069)	(1 130 069)	(894 713)	(935 870)	(978 920)
Interest			-	(336)	(1 324)	(9 958)	(9 958)	(9 958)	(9 958)	(10 818)	(11 316)	(11 836)
Transfers and Subsidies	1		-	(6 913)	-	(14 888)	(14 888)	(14 888)	(14 888)	(14 763)	(15 442)	(16 152)
NET CASH FROM/(USED) OPERATING ACTIVITIES			865 243	367 859	45 732	95 608	107 861	107 861	107 861	367 208	350 195	309 584
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE			-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)			-	-	-	-	-	-	-	16 507	17 316	18 164
Decrease (increase) in non-current receivables			-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments			-	-	-	-	-	-	-	-	-	-
Payments												
Capital assets			(114 488)	(185 208)	(242 572)	(168 358)	(187 898)	(187 898)	(187 898)	(161 114)	(168 525)	(176 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES			(114 488)	(185 208)	(242 572)	(168 358)	(187 898)	(187 898)	(187 898)	(144 607)	(151 209)	(158 113)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans			-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing			-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits			-	-	-	-	-	-	-	-	-	-
Payments												
Repayment of borrowing			(16 932)	(35 816)	(31 987)	(18 414)	(32 117)	(32 117)	(32 117)	(33 605)	(8 284)	(5 119)
NET CASH FROM/(USED) FINANCING ACTIVITIES			(16 932)	(35 816)	(31 987)	(18 414)	(32 117)	(32 117)	(32 117)	(33 605)	(8 284)	(5 119)
NET INCREASE/ (DECREASE) IN CASH HELD			733 823	146 836	(228 827)	(91 164)	(112 153)	(112 153)	(112 153)	188 996	190 701	146 352
Cash/cash equivalents at the year begin:	2		-	142 380	131 693	131 591	131 591	131 591	131 591	114 251	303 247	493 949
Cash/cash equivalents at the year end:	2		733 823	289 215	(97 134)	40 427	19 437	19 437	19 437	303 247	493 949	640 301

Explanatory notes to Table A7 - 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 2024/25 the cash flow starts to turn around and improves again.
5. The 2024/25 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
6. Cash flow reflects a positive balance after defraying all the expenditure for the financial year.

Table 15 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN216 Ray Nkonyeni - Table A8 Cash backed reserves/accumulated surplus reconciliation

NZNZ10 Key Information - Table A6 Cash backed reserves/accumulated surplus reconciliation											
Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	733 823	289 215	(97 134)	40 427	19 437	19 437	19 437	303 247	493 949	640 301
Other current investments > 90 days		(590 936)	(158 029)	211 385	-	3 420	3 420	3 420	(0)	(0)	(0)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		142 886	131 186	114 251	40 427	22 857	22 857	22 857	303 247	493 949	640 301
Application of cash and investments											
Unspent conditional transfers		42 624	49 104	37 945	47 426	34 138	34 138	34 138	37 945	37 945	37 945
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(52 462)	(32 739)	(35 379)	(46 619)	(47 259)	(47 259)	(47 259)	(37 031)	(19 716)	(1 551)
Other working capital requirements	3	(164 973)	(337 915)	(325 916)	(324 670)	(246 893)	(246 893)	(246 893)	(171 722)	(138 315)	(137 827)
Other provisions		39 025	40 094	44 683	40 094	41 694	41 694	41 694	50 683	56 959	63 523
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		(135 788)	(281 458)	(278 688)	(283 788)	(218 319)	(218 319)	(218 319)	(120 125)	(83 127)	(37 909)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		278 672	412 642	382 918	324 195	241 177	241 177	241 177	423 372	557 075	678 210
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		278 672	412 642	382 918	324 195	241 177	241 177	241 177	423 372	557 075	678 210

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

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

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

Table 16 MBRR Table A9 - Asset Management

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	99 995	133 513	111 855	86 473	103 254	103 254	95 764	61 949	61 151
Roads Infrastructure		33 225	74 550	42 359	38 900	45 459	45 459	51 800	27 007	28 868
Storm water Infrastructure		3 470	4 422	12 127	3 000	13 080	13 080	12 600	6 600	7 053
Electrical Infrastructure		1 246	1 988	11 058	8 452	9 252	9 252	7 235	5 274	1 052
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		37 942	80 960	65 544	50 352	67 791	67 791	71 635	38 881	36 973
Community Facilities		15 092	2 590	15 409	7 700	9 152	9 152	300	116	126
Sport and Recreation Facilities		3 580	2 954	2 629	10 000	11 242	11 242	3 000	1 164	1 262
Community Assets		18 672	5 544	18 038	17 700	20 394	20 394	3 300	1 280	1 389
Heritage Assets		252	160	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		17 087	14 755	3 152	9 000	2 150	2 150	9 400	9 832	10 285
Housing		-	-	-	-	-	-	-	-	-
Other Assets		17 087	14 755	3 152	9 000	2 150	2 150	9 400	9 832	10 285
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	919	-	840	620	620	500	523	547
Intangible Assets		-	919	-	840	620	620	500	523	547
Computer Equipment		1 065	7 721	6 011	5 990	4 411	4 411	5 965	6 239	6 526
Furniture and Office Equipment		1 676	1 590	2 431	531	460	460	1 692	1 770	1 851
Machinery and Equipment		1 149	2 857	1 179	2 060	2 927	2 927	3 272	3 423	3 580
Transport Assets		22 152	19 048	15 500	-	4 500	4 500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	16 213	10 068	8 107	(497)	10 131	10 131	4 631	14 019	12 404
Roads Infrastructure		15 939	(92 193)	6 245	(2 970)	1 804	1 804	154	6 925	1 842
Storm water Infrastructure		-	-	1 507	-	-	-	-	-	-
Electrical Infrastructure		274	92 277	(288)	(360)	483	483	125	628	1 683
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1	(10)	435	(50)	210	210	600	776	4 208
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		16 213	74	7 899	(3 380)	2 498	2 498	879	8 328	7 734
Community Facilities		-	(319)	209	3 783	831	831	2 435	2 448	4 233
Sport and Recreation Facilities		-	10 312	-	(900)	6 802	6 802	30	3 138	421
Community Assets		-	9 993	209	2 883	7 633	7 633	2 465	5 586	4 654
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-

Capital Renewal of Existing Assets	2	16 213	10 068	8 107	(497)	10 131	10 131	4 631	14 019	12 404
Roads Infrastructure		15 939	(92 193)	6 245	(2 970)	1 804	1 804	154	6 925	1 842
Storm water Infrastructure		-	-	1 507	-	-	-	-	-	-
Electrical Infrastructure		274	92 277	(288)	(360)	483	483	125	628	1 683
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1	(10)	435	(50)	210	210	600	776	4 208
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		16 213	74	7 899	(3 380)	2 498	2 498	879	8 328	7 734
Community Facilities		-	(319)	209	3 783	831	831	2 435	2 448	4 233
Sport and Recreation Facilities		-	10 312	-	(900)	6 802	6 802	30	3 138	421
Community Assets		-	9 993	209	2 883	7 633	7 633	2 465	5 586	4 654
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	1 287	105	16
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	1 287	105	16
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 Operating of Existing Assets	6	27 202	0	(8 093)	9 117	40 886	40 886	8 618	2 282	8 060
Roads Infrastructure		-	0	(5 522)	(446)	23	23	529	2 108	2 186
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	(95)	-	-	113	113	30	20	2 607
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		-	(95)	(5 522)	(446)	138	138	589	2 128	4 798
Community Facilities		(39)	95	(371)	(4 657)	14 839	14 839	5 400	72	3 133
Sport and Recreation Facilities		218	0	-	14 022	25 907	25 907	500	63	131
Community Assets		179	95	(371)	9 165	40 748	40 748	6 060	135	3 269
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		27 023	-	-	400	4	4	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		27 023	-	-	400	4	4	-	-	-
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	4	143 411	143 681	113 889	95 082	154 271	154 271	107 014	78 230	81 618
Roads Infrastructure		40 154	(17 043)	43 082	35 482	47 287	47 287	52 483	36 040	32 890
Storm water Infrastructure		3 470	4 422	13 633	3 000	13 080	13 080	12 600	6 500	7 053
Electrical Infrastructure		1 520	94 205	10 770	8 092	9 735	9 735	7 360	5 902	2 735
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	(95)	-	-	113	113	30	20	2 607
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1	(10)	435	(50)	210	210	600	776	4 208
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		54 158	80 940	67 921	48 524	70 425	70 425	73 073	49 337	49 502
Community Facilities		15 054	2 305	15 047	6 025	34 823	34 823	8 195	2 635	7 493
Sport and Recreation Facilities		3 798	13 267	2 629	23 122	43 951	43 951	3 630	4 385	1 615
Community Assets		18 851	15 633	17 676	29 748	68 773	68 773	11 825	7 961	9 308
Heritage Assets		252	160	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		44 110	14 755	3 152	9 400	2 154	2 154	10 587	9 937	10 301
Housing		-	-	-	-	-	-	-	-	-
Other Assets		44 110	14 755	3 152	9 400	2 154	2 154	10 587	9 937	10 301
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	519	-	840	620	620	500	523	547
Intangible Assets		-	519	-	840	620	620	500	523	547
Computer Equipment		1 065	7 721	8 011	5 990	4 411	4 411	6 966	8 238	8 628
Furniture and Office Equipment		1 678	1 550	2 431	581	480	480	1 862	1 773	1 661
Machinery and Equipment		1 148	2 867	1 179	2 080	2 927	2 927	3 272	3 428	3 580
Transport Assets		22 152	19 048	15 500	-	4 500	4 500	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		143 411	143 681	113 889	95 082	154 271	154 271	107 014	78 230	81 618

ASSET REGISTER SUMMARY - PPE (M0V)		5	1 882 418	2 029 413	2 162 440	1 838 065	1 862 822	1 862 822	2 100 864	2 027 174	1 945 887
Roads Infrastructure			579 540	745 735	829 100	599 595	700 985	700 985	780 858	728 648	574 074
Storm water Infrastructure			55 595	59 968	79 247	57 458	66 458	66 458	89 247	93 127	97 335
Electrical Infrastructure			88 395	90 161	103 939	108 854	107 354	107 354	109 674	115 024	116 118
Water Supply Infrastructure			345	345	345	345	345	345	345	345	345
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			15 408	22 900	34 783	22 490	28 540	28 540	37 783	40 921	44 204
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			5 763	5 763	6 152	9 563	9 763	9 763	10 452	14 950	10 654
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			845 289	924 895	1 052 668	888 267	915 457	915 457	1 028 390	993 616	851 731
Community Assets			582 798	539 500	524 214	524 282	509 690	509 690	496 858	456 241	438 309
Heritage Assets			2 071	2 205	2 210	2 205	2 205	2 205	2 210	2 210	2 210
Investment properties			290 225	345 005	354 859	307 811	315 811	315 811	354 859	354 859	354 859
Other Assets			18 077	31 542	33 849	32 759	31 959	31 959	37 149	40 601	44 212
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			415	857	489	1 607	2 129	2 129	153	(198)	(506)
Computer Equipment			4 443	10 447	13 433	9 127	7 148	7 148	11 390	9 253	7 017
Furniture and Office Equipment			5 156	5 348	6 459	4 459	4 388	4 388	6 739	7 033	7 339
Machinery and Equipment			2 681	4 345	3 902	6 881	7 748	7 748	5 243	6 645	8 112
Transport Assets			52 054	60 619	64 711	51 379	55 879	55 879	53 056	40 886	28 115
Land			99 208	104 640	104 639	99 208	99 208	99 208	104 639	104 639	104 639
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (M0V)		5	1 882 418	2 029 413	2 162 440	1 838 065	1 862 822	1 862 822	2 100 864	2 027 174	1 945 887
EXPENDITURE OTHER ITEMS			138 488	140 360	146 158	298 478	298 327	298 327	189 828	202 961	212 287
Depreciation		7	94 351	88 712	87 271	102 525	102 525	102 525	86 018	89 975	94 113
Repairs and Maintenance by Asset Class		3	44 148	61 888	67 886	188 861	189 802	189 802	107 808	112 976	118 178
Roads Infrastructure			25 258	22 754	29 688	182 030	155 750	155 750	72 684	78 027	79 525
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			1 927	10 575	5 831	11 425	11 007	11 007	10 895	11 396	11 921
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	2 319	3 059	3 059	2 500	2 615	2 735
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			27 185	33 329	35 520	173 774	169 831	169 831	86 079	90 639	94 180
Community Facilities			485	617	779	500	500	500	500	523	547
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			485	617	779	500	500	500	500	523	547
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			5 627	5 092	4 350	5 300	5 800	5 800	7 200	7 531	7 878
Housing			-	-	-	-	-	-	-	-	-
Other Assets			5 627	5 092	4 350	5 300	5 800	5 800	7 200	7 531	7 878
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Seavetures			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			186	28	13	160	-	-	160	167	164
Machinery and Equipment			1 825	1 811	1 896	1 686	2 782	2 782	2 870	3 107	3 250
Transport Assets			9 068	10 661	16 288	10 680	11 879	11 879	11 008	11 820	12 166
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			138 488	140 360	146 158	298 478	298 327	298 327	189 828	202 961	212 287
Renewal and upgrading of Existing Assets as % of total capex			30.3%	7.0%	1.8%	9.1%	33.1%	33.1%	10.5%	20.8%	25.1%
Renewal and upgrading of Existing Assets as % of deprecn			46.0%	11.3%	2.3%	8.4%	49.8%	49.8%	13.1%	18.1%	21.7%
R&M as a % of PPE			2.3%	2.5%	2.7%	10.0%	9.8%	9.8%	5.1%	5.6%	6.1%
Renewal and upgrading and R&M as a % of PPE			4.7%	3.0%	2.8%	10.5%	12.4%	12.4%	5.7%	6.4%	7.1%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- National Treasury has recommended that municipalities should allocate at least 40 per cent of the capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. However, since there is a lack of infrastructure in the municipality. Major part of funds is injected to new capital projects, it does not meet this recommendation and funds are directed to new and existing capital asset and while 9% to repairs and maintenance.

Table 16 MBRR Table A10 – Basic Service Delivery Measurement

KZN216 Ray Nkonyeni - Table A10 Basic service delivery measurement

Description	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
	Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Household service targets	1								
Water:									
Piped water inside dwelling	--	--	--	--	--	--	--	--	--
Piped water inside yard (but not in dwelling)	--	--	--	--	--	--	--	--	--
Using public tap (at least min.service level)	--	--	--	--	--	--	--	--	--
Other water supply (at least min.service level)	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total									
Using public tap (< min.service level)	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	--	--	--	--	--	--	--	--	--
No water supply	--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total									
Total number of households	5								
Sanitation/sewage:									
Flush toilet (connected to sewerage)	--	--	--	--	--	--	--	--	--
Flush toilet (with septic tank)	--	--	--	--	--	--	--	--	--
Chemical toilet	--	--	--	--	--	--	--	--	--
Pit toilet (ventilated)	--	--	--	--	--	--	--	--	--
Other toilet provisions (> min.service level)	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total									
Bucket toilet	--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)	--	--	--	--	--	--	--	--	--
No toilet provisions	--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total									
Total number of households	5								
Energy:									
Electricity (at least min.service level)	--	--	--	--	--	--	78 746	78 746	78 746
Electricity - prepaid (min.service level)	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total							78 746	78 746	78 746
Electricity (< min.service level)	--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)	--	--	--	--	--	--	--	--	--
Other energy sources	--	--	--	--	--	--	2 079	2 079	2 079
Below Minimum Service Level sub-total							2 079	2 079	2 079
Total number of households	5						80 825	80 825	80 825
Refuse:									
Removed at least once a week	--	--	--	--	--	--	20 082	20 082	20 082
Minimum Service Level and Above sub-total							20 082	20 082	20 082
Removed less frequently than once a week	--	--	--	--	--	--	--	--	--
Using communal refuse dump	--	--	--	--	--	--	--	--	--
Using own refuse dump	--	--	--	--	--	--	--	--	--
Other rubbish disposal	--	--	--	--	--	--	3 155	3 155	3 155
No rubbish disposal	--	--	--	--	--	--	19 539	19 539	19 539
Below Minimum Service Level sub-total							22 694	22 694	22 694
Total number of households	5						42 776	42 776	42 776
Households receiving Free Basic Service	7								
Water (6 kilolitres per household per month)	--	--	--	--	--	--	--	--	--
Sanitation (free minimum level service)	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per household per month)	--	--	--	--	--	--	--	--	--
Refuse (removed at least once a week)	--	--	--	--	--	--	--	--	--
Informal Settlements	--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Formal Settlements (R'000)									
Water (6 kilolitres per indigent household per month)	--	--	--	--	--	--	--	--	--
Sanitation (free sanitation service to indigent households)	--	--	--	--	--	--	--	--	--
Electricity/other energy (50kwh per indigent household per month)	--	--	--	--	--	--	4 031	4 273	4 530
Refuse (removed once a week for indigent households)	--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal/Formal Settlements (R'000)							350	400	450
Total cost of FBS provided	8						4 381	4 673	4 980
Highest level of free service provided per household									
Property rates (R1 value threshold)	--	--	--	--	--	--	--	--	--
Water (kilolitres per household per month)	--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)	--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)	--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)	--	--	--	--	--	--	--	--	--
Refuse (average litres per week)	--	--	--	--	--	--	--	--	--
Revenue cost of subsidised services provided (R'000)	9								
Property rates (unit adjustment) (impermissible values per section 17 of MPRSA)	--	--	--	--	--	--	--	--	--
Property rates: exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRSA	67 686	70 037	74 522	80 029	80 029	80 029	86 162	89 208	72 386
Water (in excess of 6 kilolitres per indigent household per month)	--	--	--	--	--	--	--	--	--
Sanitation (in excess of free sanitation service to indigent households)	--	--	--	--	--	--	--	--	--
Electricity/other energy (in excess of 50 kwh per indigent household per month)	2	0	1 118	--	--	--	(4 031)	(4 273)	(4 530)
Refuse (in excess of one removal a week for indigent households)	947	--	1 045	1 067	1 067	1 067	1 345	1 407	1 472
Municipal Housing - rental rebates	--	--	--	--	--	--	--	--	--
Housing - top structure subsidies	--	--	--	--	--	--	--	--	--
Other	--	--	--	--	--	--	--	--	--
Total revenue cost of subsidised services provided	68 633	70 037	75 640	81 096	81 096	81 096	83 476	86 340	80 331

Basic Service Delivery Measurement

- 1 The municipality does not provide services such as water, sanitation, energy and refuse removal.
- 2 Water and sanitation is 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	95%
Penalties and Collection Charges	80%
Electricity	100%
Refuse Removal	95%
Rental of facilities	100%
Interest earned in investment	100%
Interest earned on outstanding debts	80%
Fines	5%
Licenses and Permits	95%
Agency Fees	100%
Transfers and Grants – operational	100%
Transfers and Grants – Capital	100%
Other revenue	100%
Expenditure	
Employee related cost	100%
Remuneration of councilors	100%
Debt impairment	100%
Bulk Purchases	100%
Finance Charges	100%
Contracted services	100%
Transfers and Grants	100%
Other Expenditure	100%
Other Material	98%

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 (i.e. in August 2011) a time schedule that sets out the process to revise the IDP and prepare the budget.

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

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

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

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

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

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

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

January 2024 - Council considers the 2021/2022 Mid-year Review and Adjustments Budget;

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

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

April 2024 – Public consultation;

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

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

IDP and Service Delivery and Budget Implementation Plan

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

Registration of community needs;

Compilation of departmental business plans including key performance indicators and targets;

Financial planning and budgeting process;

Public participation process;

Compilation of the SDBIP, and

The review of the performance management and monitoring processes.

The IDP has been taken into a business and financial planning process leading up to the 2024/25 budget, based on the approved 2023/24 Budget, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

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

Financial Modelling and Key Planning Drivers

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

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

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

Community Consultation

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

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

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

Overview of alignment of annual budget with IDP

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

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

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the

best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

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

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

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

- Green Paper on National Strategic Planning of 2009;
- Government Programme of Action;
- Development Facilitation Act of 1995;
- Provincial Growth and Development Strategy (GGDS);
- National and Provincial spatial development perspectives;
- Relevant sector plans such as transportation, legislation and policy;
- National Key Performance Indicators (NKPis);
- Accelerated and Shared Growth Initiative (ASGISA);
- National Development Plan (NDP)
- National Spatial Development Perspective (NSDP) and
- The National Priority Outcomes.

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

IDP Strategic Objectives

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

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

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

Table SA1 Budgeted Financial Performance

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

KZN210 May Khonjini - Supporting Table D1 - Supporting Detail to Budgeted Financial Performance											
Description	RMB	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
6											
Total Property Rates		515 020	534 514	560 663	589 435	589 435	589 435	589 435	599 055	626 611	655 436
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		67 689	70 037	74 522	80 029	80 029	80 029	80 029	66 162	69 206	72 389
Net Property Rates		447 331	464 477	486 141	509 406	509 406	509 406	509 406	532 893	557 406	583 046
Exchange revenue service charges											
Service charges - Electricity											
6											
Total Service charges - Electricity		141 265	157 558	154 213	182 436	182 436	182 436	182 436	191 738	200 558	209 784
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		2	0	1 118	-	-	-	-	-	-	-
Less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		141 263	157 558	153 095	182 436	182 436	182 436	182 436	191 738	200 558	209 784
Service charges - Water											
6											
Total Service charges - Water		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
6											
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											
6											
Total refuse removal revenue		55 628	57 384	60 379	63 778	63 778	63 778	63 778	68 274	71 414	74 699
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
Less Revenue Foregone (in excess of one removal a week to indigent households)		947	-	1 045	1 067	1 067	1 067	1 067	1 345	1 407	1 472
Less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		54 682	57 384	59 334	62 711	62 711	62 711	62 711	66 928	70 007	73 227
EXPENDITURE ITEMS:											
Employee related costs											
2											
Basic Salaries and Wages		270 951	273 504	278 607	293 006	297 305	297 305	297 305	315 946	330 770	345 791
Pension and UIF Contributions		48 393	49 461	51 123	50 653	54 618	54 618	54 618	53 771	56 245	58 832
Medical Aid Contributions		18 779	18 941	20 292	20 899	22 044	22 044	22 044	21 946	22 965	24 011
Overtime		18 011	18 959	21 821	18 985	22 020	22 020	22 020	22 020	23 033	24 091
Performance Bonus		21 709	22 239	23 404	23 531	25 093	25 093	25 093	24 619	25 897	26 936
Motor Vehicle Allowance		16 999	18 345	19 749	20 035	22 096	22 096	22 096	20 735	21 689	22 686
Cellphone Allowance		1 217	1 102	1 108	1 121	1 139	1 139	1 139	1 110	1 161	1 214
Housing Allowances		3 964	5 197	6 807	7 334	5 673	5 673	5 673	4 205	4 399	4 601
Other benefits and allowances		4 645	4 903	5 225	6 038	5 442	5 442	5 442	5 507	5 760	6 025
Payments in lieu of leave		4 453	4 041	5 198	22 812	5 928	5 928	5 928	5 928	6 201	6 486
Long service awards		6 412	7 027	4 268	2 751	3 620	3 620	3 620	3 016	3 155	3 300
Post-retirement benefit obligations		12 312	14 654	17 103	15 852	17 343	17 343	17 343	17 239	18 031	18 861
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		680	609	715	912	1 523	1 523	1 523	1 263	1 321	1 381
In kind benefits		-	-	-	-	-	-	-	-	-	-
sub-total	5	428 524	438 981	455 419	483 929	483 842	483 842	483 842	497 303	520 615	544 216
Less: Employees costs capitalised to PPE		-	-	-	-	-	-	-	-	-	-
Total Employee related costs	1	428 524	438 981	455 419	483 929	483 842	483 842	483 842	497 303	520 615	544 216

Depreciation and amortisation																			
Depreciation of Property, Plant & Equipment		94 137	88 243	86 903	102 525	102 525	102 525	102 525	85 182	89 100	93 199								
Lease amortisation		213	469	368	—	—	—	—	836	874	915								
Capital asset impairment		5 917	5 369	7 023	2 231	8 245	8 245	8 245	21 822	22 826	23 876								
Total Depreciation and amortisation	1	100 268	94 081	94 294	104 756	110 770	110 770	110 770	107 839	112 800	117 989								
Bulk purchases - electricity																			
Electricity bulk purchases	1	108 129	122 720	107 470	158 320	153 320	153 320	153 320	153 550	160 613	168 001								
Total bulk purchases	1	108 129	122 720	107 470	158 320	153 320	153 320	153 320	153 550	160 613	168 001								
Transfers and grants																			
Cash transfers and grants		2 987	6 009	7 129	12 018	13 121	13 121	5 695	12 933	13 528	14 150								
Non-cash transfers and grants		3 648	5 897	7 335	1 820	1 616	1 616	1 241	1 830	1 914	2 002								
Total transfers and grants	1	6 635	11 906	14 465	13 838	14 737	14 737	6 936	14 763	15 442	16 152								
Contracted Services																			
Outsourced Services		76 091	95 529	100 685	109 497	118 578	118 578	118 578	104 059	105 775	110 641								
Consultants and Professional Services		8 949	15 957	16 827	12 270	15 442	15 442	15 442	18 802	20 016	21 068								
Contractors		105 881	118 305	94 057	152 009	149 095	149 095	149 095	73 006	69 736	74 014								
Total contracted services		190 921	229 791	211 569	273 776	283 115	283 115	283 115	195 867	195 527	205 723								
Operational Costs																			
Collection costs		1 023	1 401	2 173	2 508	2 508	2 508	2 508	2 600	2 720	2 845								
Contributions to other provisions		763	—	—	—	—	—	—	—	—	—								
Audit fees		4 322	4 684	3 447	4 000	5 500	5 500	5 500	5 500	5 753	6 018								
Other Operational Costs		129 520	136 465	156 335	149 929	163 533	163 533	163 533	152 665	159 782	167 079								
Total Operational Costs	1	135 628	142 550	161 955	156 437	171 541	171 541	171 541	160 765	168 254	175 942								
Repairs and Maintenance by Expenditure Item	8																		
Employee related costs		—	—	—	45 092	47 338	47 338	47 338	47 254	49 438	51 701								
Inventory Consumed (Project Maintenance)		—	—	—	180	245	245	245	245	256	268								
Contracted Services		44 148	51 638	57 885	136 281	128 676	128 676	128 676	46 687	48 940	51 191								
Operational Costs		—	—	—	12 398	14 543	14 543	14 543	13 722	14 353	15 013								
Total Repairs and Maintenance Expenditure	9	44 148	51 638	57 885	193 951	190 802	190 802	190 802	107 908	112 976	118 173								
Inventory Consumed																			
Inventory Consumed - Water		—	—	—	—	—	—	—	—	—	—								
Inventory Consumed - Other		10 547	13 278	16 059	10 499	13 038	13 038	13 038	12 792	13 746	14 379								
Total Inventory Consumed & Other Material		10 547	13 278	16 059	10 499	13 038	13 038	13 038	12 792	13 746	14 379								

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

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

Table SA2 Matrix Financial Performance Budget

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

Description	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 Management	Vote 15 - Waste Management	Total
R thousand	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
Revenue																
Exchange Revenue																
Service charges - Electricity	—	—	—	—	—	—	—	—	—	191 738	—	—	—	—	—	191 738
Service charges - Water	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Water Management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - Waste Management	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Sale of Goods and Rendering of Services	—	4 012	—	195	77	1 148	2 234	—	3 858	—	388	11 521	72	—	55 928	86 938
Agency services	—	788	—	—	—	—	—	—	—	6 104	—	—	—	—	—	8 892
Interest	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Interest earned from Receivables	—	635	—	—	—	—	295	—	—	—	1 624	25	—	—	5 622	8 202
Interest earned from Current and Non Current Assets	—	11 016	—	—	—	—	—	—	—	—	—	—	—	—	—	11 916
Dividends	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rent on Land	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Rental from Fixed Assets	—	2 953	—	592	—	—	—	—	38	—	—	—	394	—	1 183	6 129
Licence and permits	—	—	—	—	—	2	—	—	—	734	—	—	—	—	0	737
Operational Revenue	—	920	—	—	—	—	—	—	—	—	—	—	170	—	—	1 091
Non-Exchange Revenue																
Property rates	—	532 893	—	—	—	—	—	—	—	—	—	—	—	—	—	532 893
Surcharges and Taxes	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Fines, penalties and forfeits	—	48	—	14	—	32 016	—	—	423	—	—	211	—	—	—	32 812
Licences or permits	—	—	—	—	—	555	—	—	351	11 050	—	—	—	—	—	11 958
Transfer and subsidies - Operational	302 729	1 900	—	16 717	—	—	—	—	—	—	—	55	—	—	3 255	324 668
Interest	—	32 615	—	—	—	—	—	—	—	—	—	—	—	—	—	32 615
Fuel Levy	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Operational Revenue	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Gains on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Gains	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Discontinued Operations																
Total Revenue (excluding capital transfers and contribution)	302 729	688 679	—	17 618	77	83 720	2 569	—	4 673	17 888	888	256 262	632	—	77 238	1 261 309
Expenditure																
Employee related costs	490	111 104	28 693	35 798	4 041	94 857	11 772	—	35 200	57 395	—	12 895	4 118	—	100 970	487 303
Remuneration of councillors	34 185	—	—	—	—	—	—	—	—	—	—	—	—	—	—	34 185
Bulk purchases - electricity	—	—	—	—	—	—	—	—	—	—	—	153 530	—	—	—	153 530
Inventory consumed	—	718	100	1 208	550	355	50	—	325	1 045	10	82	90	—	8 208	12 782
Debt Impairment	—	11 290	—	—	—	—	—	—	—	—	—	—	—	—	—	11 290
Depreciation and amortisation	8 687	33 309	—	28 693	—	—	—	—	—	35 052	—	—	—	—	—	107 839
Interest	—	9 054	—	—	—	—	—	—	—	—	—	800	—	—	—	9 854
Contracted services	650	24 385	43 250	2 439	590	5 694	1 009	—	13 503	20 282	27 295	9 657	1 305	—	45 640	196 867
Transfers and subsidies	800	30	1 500	—	—	—	—	—	12 433	—	—	—	—	—	—	14 763
Irrecoverable debts written off	—	5 000	—	—	—	—	—	—	—	—	—	—	—	—	—	5 000
Operational costs	14 510	80 488	10 640	2 869	42	9 163	475	—	5 673	13 800	370	7 214	607	—	14 704	180 665
Losses on disposal of Assets	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Other Losses	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure	69 622	275 676	82 463	72 228	6 194	110 190	13 398	—	68 194	129 444	27 888	189 677	6 181	—	189 628	1 203 198
Surplus/(Deficit)	243 207	413 003	(62 463)	(54 798)	(5 117)	(26 470)	(10 796)	—	(63 481)	(111 556)	(27 286)	21 272	(5 548)	—	(92 290)	48 202
Transfers and subsidies - capital (monetary allocations)	—	—	—	—	—	—	—	—	—	—	—	5 445	—	—	—	182 389
Transfers and subsidies - capital (in-kind)	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions	243 207	413 003	(62 463)	(54 798)	(5 117)	(26 470)	(10 796)	—	(63 256)	(111 556)	(27 286)	26 717	(6 548)	—	(92 290)	180 386

Table SA3 Detail financial position

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

				Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework			
Description	###	2020/21	2021/22	2022/23					Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome			
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		34 756	36 858	40 530	51 087	51 746	51 746	51 746	40 126	39 590	39 047
Water		421	551	1 009	599	934	934	934	1 255	1 514	1 784
Waste		53 908	52 384	72 404	70 423	70 348	70 348	70 348	78 658	81 518	85 392
Waste Water		15	15	15	15	15	15	15	15	15	15
Other trade receivables from exchange transactions		30 538	28 330	28 192	58 906	59 445	59 445	59 445	51 595	50 537	133 085
Gross: Trade and other receivables from exchange transactions		119 738	128 247	142 260	181 130	182 489	182 489	182 489	179 652	219 183	280 328
Less: Impairment for debt		(31 433)	(23 919)	(31 788)	(37 677)	(43 899)	(43 899)	(43 899)	(37 788)	(44 044)	(50 809)
Impairment for Electricity		(5 008)	(7 416)	(7 795)	(7 416)	(7 416)	(7 416)	(7 416)	(7 795)	(7 795)	(7 795)
Impairment for Water		—	—	—	—	—	—	—	—	—	—
Impairment for Waste		(20 977)	(16 447)	(24 990)	(25 750)	(25 750)	(25 750)	(25 750)	(24 990)	(24 990)	(24 990)
Impairment for Waste Water		—	—	—	—	—	—	—	—	—	—
Impairment for other trade receivables from exchange transactions		(5 448)	1 944	1 018	(4 411)	(10 733)	(10 733)	(10 733)	(4 982)	(11 258)	(17 822)
Total net Trade and other receivables from Exchange Transactions		88 305	104 328	110 472	143 454	138 590	138 590	138 590	142 088	175 139	209 714
Receivables from non-exchange transactions											
Property rates		295 108	336 952	363 280	371 545	371 545	371 545	371 545	345 479	359 558	393 964
Less: Impairment of Property rates		(94 564)	(76 744)	(104 902)	(114 430)	(140 879)	(140 879)	(140 879)	(51 284)	(58 817)	(82 504)
Net Property rates		201 423	260 208	258 378	257 114	230 666	230 666	230 666	295 195	312 881	331 380
Other receivables from non-exchange transactions		35 949	53 991	68 521	89 030	89 077	89 077	89 077	119 603	152 238	186 403
Impairment for other receivables from non-exchange transactions		(3 527)	(7 670)	(13 294)	(12 160)	(12 160)	(12 160)	(12 160)	(13 294)	(13 294)	(13 294)
Net other receivables from non-exchange transactions		32 422	46 321	55 227	76 870	78 917	78 917	78 917	106 309	139 004	173 109
Total net Receivables from non-exchange transactions		233 845	316 629	363 515	333 984	307 784	307 784	307 784	401 694	451 885	504 489
Inventory											
Water											
Opening Balance		—	—	—	—	—	—	—	—	—	—
System Input Volume		—	—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—	—
Bulk Purchases		—	—	—	—	—	—	—	—	—	—
Natural Sources		—	—	—	—	—	—	—	—	—	—
Authorised Consumption	6	—	—	—	—	—	—	—	—	—	—
Retail Authorised Consumption		—	—	—	—	—	—	—	—	—	—
Finished Goods											
Opening Balance		33 191	43 491	58 116	58 116	58 116	58 116	58 116	55 588	52 984	59 308
Acquisitions		10 352	16 342	14 538	8 000	20 792	20 792	20 792	19 188	20 070	20 992
Issues	7	(14)	(1 720)	(15 808)	(10 409)	(13 038)	(13 038)	(13 038)	(12 792)	(13 746)	(14 378)
Adjustments	8	—	(15)	(78)	—	—	—	—	—	—	—
Write-offs	9	(38)	—	—	—	—	—	—	—	—	—
Closing balance - Consumables Standard Rated		43 491	56 116	66 668	63 617	66 870	66 870	66 870	62 984	69 308	76 928
Zero Rated											
Opening Balance		(30 015)	(40 548)	(51 591)	(51 591)	(51 591)	(51 591)	(51 591)	(51 505)	(51 505)	(51 505)
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	(10 533)	(11 042)	86	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
Closing balance - Consumables Zero Rated		(40 548)	(51 591)	(51 505)	(51 591)	(51 591)	(51 591)	(51 591)	(51 505)	(51 505)	(51 505)
Materials and Supplies											
Opening Balance		(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
Acquisitions		—	—	—	—	—	—	—	—	—	—
Issues	7	—	(534)	(156)	—	—	—	—	—	—	—
Adjustments	8	—	—	—	—	—	—	—	—	—	—
Write-offs	9	—	—	—	—	—	—	—	—	—	—
Closing balance - Materials and Supplies		(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)
Work-in-progress											
Opening Balance		—	—	—	—	—	—	—	—	—	—
Materials		—	—	—	—	—	—	—	—	—	—
Transfers		—	—	—	—	—	—	—	—	—	—
Closing balance - Work-in-progress		—	—	—	—	—	—	—	—	—	—
Housing Stock											
Opening Balance		—	—	630	630	630	630	630	630	630	630
Acquisitions		—	—	—	—	—	—	—	—	—	—
Transfers		—	630	—	—	—	—	—	—	—	—
Sales		—	—	—	—	—	—	—	—	—	—
Closing Balance - Housing Stock		—	630	630	630	630	630	630	630	630	630
Land											
Opening Balance		—	—	—	—	—	—	—	—	—	—
Acquisitions		—	—	—	—	—	—	—	—	—	—
Sales		—	—	—	—	—	—	—	—	—	—
Adjustments		—	—	—	—	—	—	—	—	—	—
Correction of Prior period errors		—	—	—	—	—	—	—	—	—	—
Transfers		—	—	—	—	—	—	—	—	—	—
Closing Balance - Land		—	—	—	—	—	—	—	—	—	—
Closing Balance - Inventory & Consumables		2 908	7 058	6 564	2 559	14 812	14 812	14 812	11 980	18 284	24 898
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		3 270 868	3 427 315	3 599 904	3 575 329	3 585 522	3 585 522	3 585 522	3 745 735	3 848 139	3 915 324
Leases recognised as PPE		51 283	59 155	59 155	59 155	73 555	73 555	73 555	59 155	59 155	59 155
Less: Accumulated depreciation		1 732 445	1 815 135	1 854 197	1 918 331	1 918 331	1 918 331	1 918 331	1 949 379	2 038 479	2 131 878
Total Property, plant and equipment (PPE)	2	1 589 706	1 661 345	1 804 862	1 726 154	1 740 746	1 740 746	1 740 746	1 855 511	1 878 828	1 862 612
LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)		—	—	—	—	—	—	—	—	—	—
Current portion of long-term liabilities		8 821	14 580	17 369	26 891	15 188	15 188	15 188	39 754	4 913	(32 155)
Total Current liabilities - Financial liabilities		8 821	14 580	17 369	26 891	15 188	15 188	15 188	39 754	4 913	(32 156)
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	5	127 567	133 406	147 675	112 595	158 431	158 431	158 431	332 055	445 965	508 034
Other trade payables from exchange transactions		—	—	—	—	—	—	—	—	—	—
Overdue		42 504	49 104	37 945	47 426	34 138	34 138	34 138	37 945	37 945	37 945
Trade payables from Non-exchange transactions: Other VAT		—	—	—	(1 050)	(151)	(151)	(151)	14 703	30 205	46 357
Total Trade and other payables from exchange transactions	2	170 071	182 510	185 620	158 965	192 414	192 414	192 414	384 703	494 115	592 336
Non-current liabilities - Financial liabilities											
Borrowing	4	3 109	49 100	43 028	16 435	16 435	16 435	16 435	15 028	15 028	15 028
Other financial liabilities		41 425	—	—	—	—	—	—	—	—	—

LIABILITIES											
Current liabilities - Financial liabilities											
Short term loans (other than bank overdraft)											
Current portion of long-term liabilities	8 821	14 680	17 360	28 891	15 188	15 188	15 188	39 191	4 813	(32 133)	
Total Current liabilities - Financial liabilities	8 821	14 680	17 360	28 891	15 188	15 188	15 188	39 191	4 813	(32 133)	
Trade and other payables from exchange transactions											
Trade and other payables from exchange transactions	127 867	133 406	147 675	112 595	158 431	158 431	158 431	332 055	445 965	528 034	
Other trade payables from exchange transactions	—	—	—	—	—	—	—	—	—	—	
Grants	40 804	49 104	37 945	47 426	34 138	34 138	34 138	37 945	37 945	37 945	
Trade payables from non-exchange transactions: Other	—	—	—	(1 050)	—	—	(151)	—	—	—	
VAT	46 902	75 658	112 191	74 576	74 576	74 576	74 576	112 191	112 191	112 191	
Total Trade and other payables from exchange transactions	217 212	358 177	297 812	233 546	266 995	266 995	266 995	486 954	627 907	724 628	
Non current liabilities - Financial liabilities											
Borrowing	3 109	49 190	43 828	16 435	16 435	16 435	16 435	15 828	15 828	15 828	
Other financial liabilities	41 425	—	—	—	—	—	—	—	—	—	
Total Non current liabilities - Financial liabilities	44 534	49 190	43 828	16 435	16 435	16 435	16 435	15 828	15 828	15 828	
Non current liabilities - Long Term portion of trade payables											
Electricity Bulk Purchases	—	—	—	—	—	—	—	—	—	—	
Payables and Accruals - General	—	—	—	—	—	—	—	—	—	—	
Water Bulk Purchases	—	—	—	—	—	—	—	—	—	—	
Municipal Debt Relief	—	—	—	—	—	—	—	—	—	—	
Provisions											
Retirement benefits	—	—	—	—	—	—	—	—	—	—	
Refuse landfill site rehabilitation	12 682	18 632	26 908	18 632	18 632	18 632	18 632	26 908	26 908	26 908	
Other	20 431	22 855	20 284	22 855	22 855	22 855	22 855	20 284	20 284	20 284	
Total Provisions	33 114	41 487	47 192	41 487	41 487	41 487	41 487	47 192	47 192	47 192	
CHANGES IN NET ASSETS											
Accumulated surplus/(deficit)											
Accumulated surplus/(deficit) - opening balance	1 812 485	1 991 579	2 163 001	2 080 781	2 080 781	2 080 781	2 080 781	2 313 400	2 493 655	2 656 771	
GRAP adjustments	—	—	—	—	—	—	—	—	—	—	
Restated balance	1 812 485	1 991 579	2 163 001	2 080 781	2 080 781	2 080 781	2 080 781	2 313 400	2 493 655	2 656 771	
Surplus/(Deficit) for the year	162 656	171 422	150 400	107 765	75 703	75 703	75 703	180 285	163 106	113 087	
Transfers to/from Reserves	—	—	—	—	—	—	—	—	—	—	
Depreciation offsets	—	—	—	—	—	—	—	—	—	—	
Other adjustments	(17 456)	—	—	—	—	—	—	—	—	—	
Accumulated Surplus/(Deficit)	1 967 685	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 156 484	2 493 685	2 656 771	2 769 858	
Reserves											
Housing Development Fund	—	—	—	—	—	—	—	—	—	—	
Capital replacement	—	—	—	—	—	—	—	—	—	—	
Self-insurance	—	—	—	—	—	—	—	—	—	—	
Other reserves	—	—	—	—	—	—	—	—	—	—	
Revaluation	—	—	—	—	—	—	—	—	—	—	
Total Reserves	—	—	—	—	—	—	—	—	—	—	
TOTAL COMMUNITY WEALTH/EQUITY	2	1 967 685	2 163 001	2 313 400	2 188 546	2 156 484	2 156 484	2 493 685	2 656 771	2 769 858	

Explanatory notes to Table SA3

This table is a supporting table to table A6, and it has detailed information that is summarized in table A6.

Table SA4 Reconciliation of IDP strategic objectives and Budget

KZN216 Ray Nkonyeni - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective				Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year 2026/27
To provide access to basic services				To provide access to basic services			1 165 917	1 260 000	1 310 000	1 381 000	1 400 000	1 399 000	1 383 472	1 410 000	1 421 000
Allocations to other priorities						2									
Total Revenue (excluding capital transfers and contributions)						1	1 166 917	1 260 000	1 310 000	1 381 000	1 400 000	1 399 000	1 383 472	1 410 000	1 421 000
References															

Table SA5 Reconciliation of IDP Strategic objectives and budget

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

Strategic Objective		Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework			
					Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
R thousand														
To extend the provision of basic services and infrastructure to rural areas		To provide access to basic services			1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 203 208	1 249 602	1 307 908	
Allocations to other priorities														
Total Expenditure					1	1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 203 208	1 249 602	1 307 908

Table SA6 Reconciliation of IDP Strategic objectives

KZN216 Ray Nkonyeni - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective				Goal	Goal Code	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand							Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
To improve delivery of capital projects through investment in infrastructure development				To provide access to basic services			121 286	188 144	212 244	160 883	174 247	174 247	168 153	125 753	91 807
Allocations to other priorities						3									
Total Capital Expenditure						1	121 286	188 144	212 244	160 883	174 247	174 247	168 153	125 753	91 807

Table SA7 Measurable performance objectives

KZN216 Ray Nkonyeni - Supporting Table SA7 Measureable performance objectives

[illegible]

Table SA8 performance indicators

KZN216 Ray Nkonyeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.8	1.9	1.9	1.9	1.7	1.7	1.8	1.6	1.8	1.9
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current	1.8	1.9	1.9	1.9	1.7	1.7	1.8	1.6	1.8	1.9
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.7	0.6	0.5	0.5	0.5	0.5	0.7	0.9	1.0
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		0.0%	93.7%	112.1%	85.6%	120.4%	120.4%	120.4%	290.6%	140.9%	110.0%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW) technical										
	Total Volume Losses (kW) non technical										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Volumes :System input	Bulk Purchase										
	Water treatment works										
	Natural sources										
	Total Volume Losses (kℓ)										
Water Distribution Losses (2)	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	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Remuneration	Total remuneration/(Total Revenue - capital	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating	704.9	105.6	132.4	111.0	113.1	113.1	107.1	100.4	99.0	-
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
iii. Cost coverage	(Available cash + Investments)/monthly fixed	-	-	-	-	-	-	-	-	-	-

Table SA10 Funding measurements

Total Operating Revenue			1 071 334	1 091 411	1 126 895	1 251 108	1 276 300	1 276 300	1 276 300	1 251 309	1 291 043	1 338 027
Total Operating Expenditure			1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 323 690	1 203 208	1 250 102	1 308 408
Operating Performance Surplus/(Deficit)			68 073	5 880	(36 711)	(2 083)	(47 390)	(47 390)	(47 390)	148 102	40 942	29 619
Cash and Cash Equivalents (30 June 2012)										114 251		
Revenue												
% Increase in Total Operating Revenue				1.9%	3.3%	11.0%	2.0%	0.0%	0.0%	(2.0%)	3.2%	3.6%
% Increase in Property Rates Revenue				3.8%	4.7%	4.8%	0.0%	0.0%	0.0%	4.6%	4.6%	4.6%
% Increase in Electricity Revenue				11.5%	(2.8%)	19.2%	0.0%	0.0%	0.0%	5.1%	4.6%	4.6%
% Increase in Property Rates & Services Charges				5.6%	2.8%	8.0%	0.0%	0.0%	0.0%	4.9%	4.6%	4.6%
Expenditure												
% Increase in Total Operating Expenditure			0.0%	8.2%	7.2%	7.7%	5.6%	0.0%	0.0%	(9.1%)	3.9%	4.7%
% Increase in Employee Costs			0.0%	2.4%	3.7%	6.3%	(0.0%)	0.0%	0.0%	2.8%	4.7%	4.5%
% Increase in Electricity Bulk Purchases			0.0%	13.5%	(12.4%)	47.3%	(3.2%)	0.0%	0.0%	0.2%	4.6%	4.6%
Average Cost Per Budgeted Employee Position (Remuneration)			0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)			0	0	0	0	0	0	0	0	0	0
R&M % of PPE			2.3%	2.5%	2.7%	10.0%	9.8%	9.8%	5.1%	5.1%	5.6%	6.1%
Asset Renewal and R&M as a % of PPE			4.7%	3.0%	2.8%	10.5%	12.4%	12.4%	5.7%	5.7%	6.4%	7.1%
Debt Impairment % of Total Billable Revenue			(4.5%)	(3.8%)	2.9%	0.0%	4.3%	4.3%	4.3%	1.4%	1.4%	1.4%
Capital Revenue												
Internally Funded & Other (R'000)			—	1 867	6 412	21 452	21 452	21 452	21 452	—	—	—
Borrowing (R'000)			—	—	—	—	—	—	—	—	—	—
Grant Funding and Other (R'000)			121 266	188 144	212 244	150 893	174 247	174 247	174 247	168 153	125 753	91 607
Internally Generated funds % of Non Grant Funding			(76.1%)	(88.7%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)	(100.0%)
Borrowing % of Non Grant Funding			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding			788.6%	695.6%	474.2%	444.8%	363.9%	363.9%	363.9%	315.9%	225.9%	157.3%
Capital Expenditure												
Total Capital Programme (R'000)			—	—	—	—	—	—	—	—	—	—
Asset Renewal			—	—	—	—	—	—	—	—	—	—
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Cash												
Cash Receipts % of Rate Payer & Other			21.6%	26.6%	23.1%	20.8%	20.7%	20.7%	20.7%	92.7%	93.3%	93.2%
Cash Coverage Ratio			—	—	—	—	—	—	—	—	—	—
Borrowing												
Most recent Credit Rating										0		
Capital Charges to Operating			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing Receipts % of Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Reserves												
Uncommitted reserves after application of cash and investments			278 672	412 642	392 918	324 195	241 177	241 177	241 177	438 135	560 413	666 051
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
(excl operational transfers)			8.8%	8.4%	9.1%	9.4%	9.1%	9.1%	7.6%	7.3%	7.3%	7.3%
High Level Outcome of Funding Compliance												
Total Operating Revenue			1 071 334	1 091 411	1 126 895	1 251 108	1 276 300	1 276 300	1 276 300	1 251 309	1 291 043	1 338 027
Total Operating Expenditure			1 003 261	1 085 531	1 163 606	1 253 191	1 323 690	1 323 690	1 323 690	1 203 208	1 250 102	1 308 408
Surplus/(Deficit) Budgeted Operating Statement			68 073	5 880	(36 711)	(2 083)	(47 390)	(47 390)	(47 390)	148 102	40 942	29 619
Surplus/(Deficit) Considering Reserves and Cash Banking			278 672	412 642	392 918	324 195	241 177	241 177	241 177	438 135	560 413	666 051
MTREF Funded (1) / Unfunded (0)	15		1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ / Unfunded ✗	15		✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Table SA11 Property rates summary

KZN216 Ray Nkonyeni - Supporting Table SA11 Property rates summary

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Valuation:	1									
Date of valuation:		01/07/2016	01/07/2016	01/07/2016	01/07/2016	2016/01/07	2016/01/07	2016/01/07	2022/01/07	1/7/2022
Financial year valuation used	2	2017/18	2018/19	2019/20	2020/21					
Municipal by-laws s6 in place? (Y/N)		YES	YES	YES	Y	Y	Y	YES		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	YES	Y	Y	Y	YES		
Municipal partnership s38 used? (Y/N)		N	N	N	Y	Y	Y	N		
No. of assistant valuers (FTE)	3	14	14	14	14	14	14	14	14	14
No. of data collectors (FTE)	3	7	7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3	-	-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3	7	7	7	7	7	7	7	7	7
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		YES	YES	YES	Y	Y	Y	YES		
Implementation time of new valuation roll (mths)		60	60	60	45	45	45	60	44 933	44 933
No. of properties	5	41 339	41 339	42 213	46 401	46 401	46 401	42 213	42 213	42 213
No. of sectional title values	5				13 845	13 845	13 845			
No. of unreasonably difficult properties s7(2)					-	-	-			
No. of supplementary valuations		1	1	1	6	6	6	1	1	1
No. of valuation roll amendments		3	3	3				3	3	3
No. of objections by rate payers		13	13	13				13	13	13
No. of appeals by rate payers		1	1	1	81	81	81	1	1	1
No. of successful objections	8	4	4	12	1 363	1 363	1 363	12	12	12
No. of successful objections > 10%	8	4	4	1	442	442	442	1	1	1
Supplementary valuation				793 658 000				793 658 000	793 658 000	793 658 000
Public service infrastructure value (Rm)	5	2 229	2 229	2 229	3 236	3 236	3 236	2 229	2 229	2 229
Municipality owned property value (Rm)		445	445	445	471	471	471	445	445	445
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				974				974	974	974
Valuation reductions-nature reserves/park (Rm)				2				2	2	2
Valuation reductions-mineral rights (Rm)				-				-	-	-
Valuation reductions-R15,000 threshold (Rm)				471				471	471	471
Valuation reductions-public worship (Rm)				288				288	288	288
Valuation reductions-other (Rm)				5 824				5 824	5 824	5 824
Total valuation reductions:		-	-	-	7 558	-	-	7 558	7 558	7 558
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes				Yes		
Special rating area used? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R '000)	6			413 312				413 312	413 312	413 312
Rate revenue expected to collect (R'000)	6			392 646				392 646	392 646	392 646
Expected cash collection rate (%)	7			95.0%				95.0%	95.0%	95.0%
Special rating areas (R'000)	7			3 200				3 200	3 200	3 200
Rebates, exemptions - indigent (R'000)				18 975				18 975	18 975	18 975
Rebates, exemptions - pensioners (R'000)				647 759				647 759	647 759	647 759
Rebates, exemptions - bona fide farm. (R'000)				1 218 724				1 218 724	1 218 724	1 218 724
Rebates, exemptions - other (R'000)				3 747 779				3 747 779	3 747 779	3 747 779
Phase-in reductions/discounts (R'000)				-				-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	5 633 237	-	-	5 633 237	5 633 237	5 633 237

Table SA12a Property rates by category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2023/24																	
Valuation:																	
No. of properties		33 801	395	1 327	1 646	172	969	1 673		5 826	17	409		9		152	5
No. of sectional title property values		13 845															
No. of unreasonably difficult properties s7(2)		-															
No. of supplementary valuations		6	6	6	6	6	6	6	6	6	6	6				6	6
Supplementary valuation (Rm)		28 788 947	728 248	4 486 960	2 206 988	968 765	470 973	3 235 564		1 599 349	74 722	110 494		4 925		377 472	7 500
No. of valuation roll amendments		3	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of objections by rate-payers		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of appeals by rate-payers		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of appeals by rate-payers finalised		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of successful objections		5	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of successful objections > 10%		5	-	-	-	-	-	-	-	-	-	-		-		-	-
Estimated no. of properties not valued																	
Years since last valuation (select)		6	-	-	-	-	-	-	-	-	-	-		-		-	-
Frequency of valuation (select)		6	-	-	-	-	-	-	-	-	-	-		-		-	-
Method of valuation used (select)		Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr
Base of valuation (select)		No	No	No	1	No	No	No	No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	974	-	-	-	-		-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-		2	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		471	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-		-	-	288	-
Valuation reductions-other (Rm)		3 757	-	36	1 219	264	548	-	-	-	-	-		-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	30 312	725	4 544	2 201	964	548	3 213	-	-	70	-	-	-	-	383	8
Total land value (Rm)	6	650	34	100	14	6	27	1	-	-	3	-	-	-	-	7	0
Total value of improvements (Rm)	6	1 144	17	196	9	10	13	0	-	-	-	-	-	-	-	13	-
Total market value (Rm)	6	30 312	725	4 544	2 201	964	548	3 235	-	-	70	-	-	-	-	383	8
Rating:																	
Average rate		0.011434	0.019438	0.019438	0.002858	0.019438	-	0.002858	-	-	0.001143	-	-	-	-	0.002858	0.022868
Rate revenue budget (R '000)		299 650	14 100	78 091	2 827	19 256	-	12 968	-	-	75	-	-	-	-	1 104	191
Rate revenue expected to collect (R'000)		284 668	14 100	74 187	2 686	19 256	-	12 968	-	-	71	-	-	-	-	1 049	172
Expected cash collection rate (%)		95.0%	100.0%	95.0%	95.0%	100.0%	-	100.0%	-	-	95.0%	-	-	-	-	95.0%	100.0%
Special rating areas (R'000)		3 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		5 908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3 412	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		60 193	-	6 754	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)																	

Table SA12b Property rates category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2024/25																	
Valuation:																	
No. of properties		33 801	395	1 327	1 646	172	969	1 673		5 826	17	409		9		152	5
No. of sectional title property values		13 845															
No. of unreasonably difficult properties s7(2)		-															
No. of supplementary valuations		6	6	6	6	6	6	6	6	6	6	6				6	6
Supplementary valuation (Rm)		28 788 947	728 248	4 486 960	2 206 988	968 765	470 973	3 235 564		1 599 349	74 722	110 494		4 925		377 472	7 500
No. of valuation roll amendments		3	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of objections by rate-payers		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of appeals by rate-payers		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of appeals by rate-payers finalised		1	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of successful objections		5	-	-	-	-	-	-	-	-	-	-		-		-	-
No. of successful objections > 10%		5	-	-	-	-	-	-	-	-	-	-		-		-	-
Estimated no. of properties not valued																	
Years since last valuation (select)		6	-	-	-	-	-	-	-	-	-	-		-		-	-
Frequency of valuation (select)		6	-	-	-	-	-	-	-	-	-	-		-		-	-
Method of valuation used (select)		Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr
Base of valuation (select)		0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Flat rate used? (Y/N)		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Is balance rated by uniform rate/variable rate?																	
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	3 235	-	-	-	-		-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-		2	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		600	-	-	-	-	-	-	-	-	-	-		-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-		-	-	288	-
Valuation reductions-other (Rm)		4 132	-	39	1 219	264	548	-	-	-	-	-		-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	30 312	725	4 544	2 201	964	548	3 235	-	-	70	-	-	-	-	383	8
Total land value (Rm)	6	650	34	100	14	6	27	1	-	-	3	-	-	-	-	7	0
Total value of improvements (Rm)	6	1 144	17	196	9	10	13	0	-	-	-	-	-	-	-	13	-
Total market value (Rm)	6	30 312	725	4 544	2 201	964	548	3 235	-	-	70	-	-	-	-	383	8
Rating:																	
Average rate		0.011949	0.020313	0.020313	0.002987	0.020313	-	0.002987	-	-	0.001194	-	-	-	-	-	0.023898
Rate revenue budget (R '000)		313 135	14 735	81 605	2 954	20 122	-	456	-	-	79	-	-	-	-	1 154	199
Rate revenue expected to collect (R'000)		297 478	14 735	77 525	2 807	20 122	-	456	-	-	75	-	-	-	-	1 096	199
Expected cash collection rate (%)		95.0%	100.0%	95.0%	95.0%	100.0%	0.0%	100.0%	0.0%	0.0%	95.0%	0.0%	0.0%	0.0%	0.0%	95.0%	100.0%
Special rating areas (R'000)		3 344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		6 174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3 565	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		62 901	-	7 058	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, reductions, discounts (R'000)																	

Table SA13a Service Tariffs by category

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2020/21	2021/22	2022/23	Current Year 2023/24	2024/25 Medium		
							Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Property rates <i>(rate in the Rand)</i>	1								
Residential properties			0.0108	0.0114	0.0119	0.0124	0.0125	0.0132	0.0132
Residential properties - vacant land			0.0216	0.0229	0.0239	0.0248	0.0251	0.0265	0.0265
Formal/informal settlements							-	-	-
Small holdings							-	-	-
Farm properties - used			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	0.0033
Farm properties - not used							0.0031	0.0033	0.0033
Industrial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	0.0225
Business and commercial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	0.0225
Communal land - residential							0.0013	0.0013	0.0013
Communal land - small holdings							0.0013	0.0013	0.0013
Communal land - farm property							0.0013	0.0013	0.0013
Communal land - business and commercial							0.0013	0.0013	0.0013
Communal land - other			0.0011	0.0011	0.0012	0.0012	0.0013	0.0013	0.0013
State-owned properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	0.0225
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	0.0033
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			85 000	85 000	85 000	85 000	85 000	85 000	85 000
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption					300 000	300 000	300 000	300 000	300 000
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Water usage - flat rate tariff <i>(c/k)</i>									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 2 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 3 <i>(c/k)</i>		(fill in thresholds)							
Water usage - Block 4 <i>(c/k)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>									
Service point - vacant land <i>(Rands/month)</i>									
Waste water - flat rate tariff <i>(c/k)</i>									
Volumetric charge - Block 1 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/k)</i>		(fill in structure)							
Volumetric charge - Block 4 <i>(c/k)</i>		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/fix fee <i>(Rands/month)</i>					261	277	299	324	324
Service point - vacant land <i>(Rands/month)</i>									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter <i>(c/kwh)</i>									
Flat rate tariff - prepaid <i>(c/kwh)</i>									
Meter - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)			1	1	1	1	1
Meter - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)			2	2	2	2	2
Meter - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)			2	2	2	3	3
Meter - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)			2	3	3	3	3
Meter - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 1 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 2 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 3 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 4 <i>(c/kwh)</i>		(fill in thresholds)							
Prepaid - IBT Block 5 <i>(c/kwh)</i>		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/fix fee					59	62	65	68	68
80l bin - once a week					147	154	161	170	170
250l bin - once a week									

Table SA14 Households Bills

KZN216 Ray Nkonyeni - Supporting Table SA14 Household bills

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

Table SA16 Investments

KZN216 Ray Nkonyeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yield %)	Variable or Fixed Interest rate	Interest Rate %	Commission Paid (Rands)	Commission Recipient	Expiry date of Investment	Opening balance	Interest to be realised	Partial / Premiums Withdrawal (R)	Investment Top Up	Closing Balance
Name of institution & Investment ID	1	Year/Month												
Parent municipality														
STANDARD BANK - CALL - 37862626811-LOUSMANA HSG										9 388	428			9 816
STANDARD BANK - CALL - 37862626803-AZAMKWE 1 HSG										605	26			634
STANDARD BANK - CALL - 37862626804-AZAMKWE 2 HSG										1 003	49			1 052
STANDARD BANK - CALL - 37862626805-BOCHOTI SUB-HSG										219	16			234
STANDARD BANK - CALL - 37862626806-BOCHOTI EST-HSG										12	0			12
STANDARD BANK - CALL - 37862626807-GAMANGI HSG										78	2			80
STANDARD BANK - CALL - 37862626808-UP-AND-3 HSG										78	2			80
STANDARD BANK - CALL - 37862626809-ANNOLOMBE HSG										1 421	69			1 490
STANDARD BANK - CALL - 37862626810-ACIO PROJECT										141	7			148
STANDARD BANK - CALL - 89140358888-KASINENGE HSG										32 184	1 371			33 555
STANDARD BANK - CALL - 89139358888-KHUMAKULA HSG										240	10			250
STANDARD BANK - CALL - 89111358888-KHUMAKULA HOUSING										11 389	485			11 874
STANDARD BANK - CALL - 89139358888-KHUMAKULA HOUSING										916	32			948
INVESTEC - CALL - 14873822518-PHAKA HOUSING DEVELOPMENT FUND										16 115	737			16 852
STANDARD BANK - CALL - 89111358888-RMBA - UNSPENT CONDITIONAL GRANTS										49	2			51
STANDARD BANK - CALL - 89111358888-RMBA - UNSPENT CONDITIONAL GRANTS										11	0			11
FNB - CALL - 4232651415-RMBA - PRIMARY INVESTMENT AC										47 141	6 030	(472 414)	419 586	344
FNB-14873822518-FNB-48 HOUR CASH ACCELERATOR										5 377	181			5 558
NEDBANK-37862626811-RESERVE INVESTMENT ACCOUNT										25 893	842			26 735
Municipality sub-total										149 965	19 244	(472 414)	419 586	197 362
Entities														
														-
														-
														-
														-
Entities sub-total										-		-	-	-
TOTAL INVESTMENTS AND INTEREST	1									149 965	19 244	(472 414)	419 586	197 362

Table SA17 Borrowings

KZN216 Ray Nkonyeni - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances		44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	15 628
Financial derivatives										
Other Securities										
Municipality sub-total	1	44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	15 628
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	44 534	49 160	43 628	16 435	16 435	16 435	16 435	15 628	15 628

Table SA18 Transfers and Grants Receipts

KZN216 Ray Nkonyeni - Supporting Table SA18 Transfers and grant receipts										
Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		272 897	248 761	268 672	290 321	372 619	301 870	307 939	310 500	311 320
Expanded Public Works Programme Integrated Grant		3 949	5 558	6 076	5 084	5 084	4 107	3 255	–	–
Municipal Disaster Recovery Grant		–	8 100	–	–	–	–	–	–	–
Local Government Financial Management Grant		2 000	1 950	1 950	–	–	1 950	1 900	2 000	2 200
Energy Efficiency and Demand Side Management G		–	–	–	–	–	–	55	50	–
Municipal Disaster Recovery Grant		–	–	–	–	82 298	82 298	–	–	–
Equitable Share		266 948	233 153	260 646	285 237	285 237	213 515	302 729	308 450	309 120
Provincial Government:		15 774	22 251	15 096	15 457	15 457	476	16 717	17 901	18 655
Provincialization of Libraries Grant		11 759	12 017	12 418	12 418	12 418	–	12 964	14 142	14 776
Community Library Services Grant		1 644	1 758	2 102	2 563	2 563	–	3 256	3 229	3 297
Specify (Add grant description)		1 327	1 365	–	–	–	–	–	–	–
Specify (Add grant description)		637	682	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	127	–	–	–	–	–	–
Museum Subsidy Grant		407	429	449	476	476	476	497	530	582
Specify (Add grant description)		–	6 000	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		2 630	12 015	–	–	–	–	–	–	–
European Union		2 630	12 015	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	291 301	283 027	283 768	305 778	388 076	302 346	324 656	328 401	329 975
Capital Transfers and Grants										
National Government:		88 509	142 428	148 692	190 146	107 848	69 792	131 663	121 119	82 376
Municipal Disaster Relief Grant		–	–	11 000	–	–	–	–	–	–
Energy Efficiency and Demand Side Management G		–	4 000	5 000	–	–	–	5 445	4 950	–
Neighbourhood Development Partnership Grant		20 000	31 257	46 000	19 000	19 000	14 292	40 000	41 139	1 000
Integrated Urban Development Grant		64 509	99 131	81 360	88 848	88 848	55 500	86 218	75 030	81 376
Integrated National Electrification Programme Gent		4 000	8 040	5 332	–	–	–	–	–	–
Municipal Disaster Recovery Grant		–	–	–	82 298	–	–	–	–	–
Provincial Government:		60 861	56 790	40 946	2 000	2 000	6 240	500	1 045	1 092
Specify (Add grant description)		–	–	30 000	–	–	–	–	–	–
Specify (Add grant description)		–	8 000	–	–	–	–	–	–	–
Margate Airport Grant		4 000	–	4 873	2 000	2 000	2 000	500	1 045	1 092
Specify (Add grant description)		54 657	45 776	–	–	–	–	–	–	–
Specify (Add grant description)		2 204	2 197	5 073	–	–	4 240	–	–	–
Specify (Add grant description)		–	817	1 000	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	149 370	199 218	189 638	192 146	109 848	76 032	132 163	122 164	83 468
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	440 671	482 245	473 406	497 924	497 924	378 378	456 819	450 565	413 443

Explanatory notes to Table SA18 Grants 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 SA 19 Grants and subsidies Expenditure

KZN216 Ray Nkonyeni - Supporting Table SA19 Expenditure on transfers and grant programme										
Description	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		272 936	244 661	268 672	374 569	374 285	264 035	307 939	310 500	311 320
Expanded Public Works Programme Integrated Grant		3 949	5 558	6 076	5 084	4 800	3 559	3 255	-	(0)
Municipal Disaster Relief Grant		39	-	(0)	-	-	-	-	-	-
Local Government Financial Management Grant		2 000	1 950	1 950	1 950	1 950	341	1 900	2 000	2 200
Energy Efficiency and Demand Side Management G		-	4 000	-	-	-	-	55	50	-
Municipal Disaster Recovery Grant		-	-	-	82 298	82 298	46 621	-	-	-
Equitable Share		266 948	233 153	260 646	285 237	285 237	213 515	302 729	308 450	309 120
Provincial Government:		14 716	22 283	45 955	15 457	15 457	-	16 717	17 901	18 655
Specify (Add grant description)		-	817	1 000	-	-	-	-	-	-
Provincialization of Libraries Grant		11 759	12 017	12 418	12 418	12 418	-	12 964	14 142	14 776
Community Library Services Grant		1 644	1 758	2 102	2 563	2 563	-	3 256	3 229	3 297
Specify (Add grant description)		-	-	29 986	-	-	-	-	-	-
Specify (Add grant description)		637	682	-	-	-	-	-	-	-
Specify (Add grant description)		269	-	-	-	-	-	-	-	-
Museum Subsidy Grant		407	429	449	476	476	-	497	530	582
Specify (Add grant description)		-	5 215	-	-	-	-	-	-	-
Specify (Add grant description)		-	1 365	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		2 630	12 015	-	-	-	-	-	-	-
European Union		2 630	12 015	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants		290 282	278 959	314 628	390 026	389 742	264 035	324 656	328 401	329 975
Capital expenditure of Transfers and Grants										
National Government:		78 707	150 035	157 891	107 848	118 968	67 415	131 663	121 119	82 376
Municipal Disaster Relief Grant		-	-	18 998	-	-	-	-	-	-
Energy Efficiency and Demand Side Management G		-	-	5 000	-	-	-	5 445	4 950	-
Neighbourhood Development Partnership Grant		5 415	45 044	45 597	19 000	29 793	19 004	40 000	41 139	1 000
Integrated Urban Development Grant		64 509	96 889	83 290	88 848	88 848	48 411	86 218	75 030	81 376
Integrated National Electrification Programme Grant		8 455	8 101	5 005	-	327	-	-	-	-
Municipal Disaster Recovery Grant		328	-	-	-	-	-	-	-	-
Provincial Government:		68 636	46 772	12 046	2 000	4 452	-	500	1 045	1 092
Specify (Add grant description)		-	996	4 552	-	2 452	-	-	-	-
Margate Airport Grant		7 268	-	1 237	2 000	2 000	-	500	1 045	1 092
Specify (Add grant description)		55 985	45 776	6 257	-	-	-	-	-	-
Specify (Add grant description)		5 383	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		147 344	196 807	169 937	109 848	123 420	67 415	132 163	122 164	83 468
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		437 626	475 766	484 564	499 874	513 162	331 451	456 819	450 565	413 443

Table SA20 Reconciliation of transfers, grant receipts and unspent funds

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

Description		Ref	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Operating transfers and grants:			1,3								
National Government											
Balance unspent at beginning of the year			9 069	9 108	5 008	5 008	5 008	5 008	5 008	5 008	5 008
Current year receipts			272 897	248 761	268 672	290 321	372 619	301 870	307 939	310 500	311 320
Repayment of grants											
Conditions met - transferred to revenue			272 936	244 661	268 672	374 569	374 285	264 035	307 939	310 500	311 320
Conditions still to be met - transferred to liabilities			9 030	13 208	5 008	(79 240)	3 342	42 843	5 008	5 008	5 008
Provincial Government:											
Balance unspent at beginning of the year			(3 519)	(4 577)	(4 545)	(4 817)	(4 817)	26 315	26 315	26 315	26 315
Current year receipts			15 774	22 251	15 096	15 457	15 457	476	16 717	17 901	18 655
Conditions met - transferred to revenue			14 716	22 283	45 955	15 457	15 457	-	16 717	17 901	18 655
Conditions still to be met - transferred to liabilities			(2 462)	(4 609)	(35 405)	(4 817)	(4 817)	26 791	26 315	26 315	26 315
District Municipality:											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-	-	-	-	-	-	-	-	-
Other grant providers:											
Balance unspent at beginning of the year			-	-	0	-	-	0	-	-	-
Current year receipts			2 630	12 015	-	-	-	-	-	-	-
Conditions met - transferred to revenue			2 630	12 015	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-	(0)	0	-	-	0	-	-	-
Total operating transfers and grants revenue			290 282	278 959	314 628	390 026	389 742	264 035	324 656	328 401	329 975
Total operating transfers and grants - CTBM			2	6 569	8 599	(30 397)	(84 057)	(1 475)	69 634	31 323	31 323
Capital transfers and grants:			1,3								
National Government											
Balance unspent at beginning of the year			(13 953)	(23 754)	(16 147)	(16 147)	(16 147)	(6 948)	(6 948)	(6 948)	(6 948)
Current year receipts			88 509	142 428	148 692	190 146	107 848	69 792	131 663	121 119	82 376
Conditions met - transferred to revenue			78 707	150 035	157 891	107 848	118 968	67 415	131 663	121 119	82 376
Conditions still to be met - transferred to liabilities			(4 151)	(31 361)	(25 346)	66 151	(27 267)	(4 572)	(6 948)	(6 948)	(6 948)
Provincial Government:											
Balance unspent at beginning of the year			(31 176)	(23 401)	(33 419)	(33 419)	(33 419)	(62 320)	(62 320)	(62 320)	(62 320)
Current year receipts			60 861	56 790	40 946	2 000	2 000	6 240	500	1 045	1 092
Conditions met - transferred to revenue			68 636	46 772	12 046	2 000	4 452	-	500	1 045	1 092
Conditions still to be met - transferred to liabilities			(38 952)	(13 383)	(4 519)	(33 419)	(35 872)	(56 080)	(62 320)	(62 320)	(62 320)
District Municipality:											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-	-	-	-	-	-	-	-	-
Other grant providers:											
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-	-
Current year receipts			-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue			-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities			-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue			147 344	196 807	169 937	109 848	123 420	67 415	132 163	122 164	83 468
Total capital transfers and grants - CTBM			2	(43 103)	(44 743)	(29 865)	32 731	(63 139)	(60 652)	(69 268)	(69 268)
TOTAL TRANSFERS AND GRANTS REVENUE			437 626	475 766	484 564	499 874	513 162	331 451	456 819	450 565	413 443
TOTAL TRANSFERS AND GRANTS - CTBM			(36 534)	(36 145)	(60 262)	(51 326)	(64 614)	8 982	(37 945)	(37 945)	(37 944)

Table SA21 Grants and Subsidy made by the Municipality

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

Description	Ref	2020/21	2021/22	2022/23	Current Year 2023/24				2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Municipal entities</i>		2 074	-	3 336							
Total Cash Transfers To Entities/Em's		2 074	-	3 336	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Non-profit institutions</i>		-	-	254	250	500	500	500	500	523	547
<i>Private enterprises</i>		913	1 077	681	1 600	1 200	1 200	1 200	750	785	821
Total Cash Transfers To Organisations		913	1 077	935	1 850	1 700	1 700	1 700	1 250	1 308	1 368
Cash Transfers to Groups of Individuals											
<i>Households</i>		-	4 932	2 858	10 168	11 421	11 421	11 421	11 683	12 220	12 782
Total Cash Transfers To Groups Of Individuals:		-	4 932	2 858	10 168	11 421	11 421	11 421	11 683	12 220	12 782
TOTAL CASH TRANSFERS AND GRANTS	6	2 987	6 009	7 129	12 018	13 121	13 121	13 121	12 933	13 528	14 150
Non-Cash Transfers to other municipalities											
<i>Insert description</i>											
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2										
Total Non-Cash Transfers To Entities/Em's		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Departmental agencies and accounts</i>		8	-	7	50	50	50	50	30	31	33
Total Non-Cash Transfers To Other Organs Of State:		8	-	7	50	50	50	50	30	31	33
Non-Cash Grants to Organisations											
<i>Non-profit institutions</i>		-	270	93	700	700	700	700	700	732	766
Total Non-Cash Grants To Organisations		-	270	93	700	700	700	700	700	732	766
Groups of Individuals											
<i>Households</i>		3 640	5 626	7 235	1 070	866	866	866	1 100	1 151	1 204
Total Non-Cash Grants To Groups Of Individuals:		3 640	5 626	7 235	1 070	866	866	866	1 100	1 151	1 204
TOTAL NON-CASH TRANSFERS AND GRANTS		3 648	5 897	7 335	1 820	1 616	1 616	1 616	1 830	1 914	2 002
TOTAL TRANSFERS AND GRANTS	6	6 635	11 906	14 465	13 838	14 737	14 737	14 737	14 763	15 442	16 152

Table SA22 Councilors and Staff Benefits

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

Summary of Employee and Councillor remuneration	###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26
R thousand		A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		25 476	23 352	26 688	19 040	27 782	27 782	18 276	19 116
Pension and UIF Contributions		—	—	—	758	758	758	755	790
Medical Aid Contributions		—	—	—	—	—	—	—	—
Motor Vehicle Allowance		—	—	—	—	—	—	—	—
Cellphone Allowance		2 890	2 897	2 880	2 815	3 192	3 192	3 129	3 273
Housing Allowances		—	—	—	5 953	5 953	5 953	8 977	9 390
Other benefits and allowances		—	—	—	2 599	2 599	2 599	3 049	3 189
Sub Total - Councillors		28 366	26 249	29 567	31 164	40 283	40 283	34 185	35 758
% increase	4		(7.5%)	12.6%	5.4%	29.3%	—	(15.1%)	4.6%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		8 124	7 328	3 690	3 946	3 621	3 621	6 584	6 887
Pension and UIF Contributions		(0)	80	146	192	133	133	90	95
Medical Aid Contributions		—	72	198	230	134	134	51	53
Overtime		—	—	—	—	—	—	—	—
Performance Bonus		760	866	960	1 059	1 059	1 059	913	1 101
Motor Vehicle Allowance	3	—	495	838	1 060	928	928	732	766
Cellphone Allowance	3	102	109	87	114	92	92	63	66
Housing Allowances	3	—	1 425	2 655	3 275	2 243	2 243	1 332	1 393
Other benefits and allowances	3	—	0	1	1	1	1	0	0
Payments in lieu of leave		—	239	327	332	260	260	21	22
Long service awards		—	—	—	—	—	—	—	—
Post-retirement benefit obligations	6	—	—	—	—	—	—	—	—
Entertainment		—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—
Acting and post related allowance		—	—	76	—	—	—	—	—
In kind benefits		—	—	—	—	—	—	—	—
Sub Total - Senior Managers of Municipality		8 985	10 615	8 978	10 209	8 470	8 470	9 787	10 383
% increase	4		18.1%	(15.4%)	13.7%	(17.0%)	—	15.6%	6.1%
Other Municipal Staff									
Basic Salaries and Wages		262 827	266 176	274 917	289 060	293 685	293 685	309 362	323 882
Pension and UIF Contributions		48 393	49 382	50 977	50 460	54 484	54 484	53 681	56 150
Medical Aid Contributions		18 779	18 869	20 094	20 668	21 909	21 909	21 895	22 902
Overtime		18 011	18 959	21 821	18 985	22 020	22 020	22 020	23 033
Performance Bonus		20 949	21 372	22 443	22 473	24 034	24 034	23 706	24 796
Motor Vehicle Allowance	3	16 999	17 850	18 911	18 975	21 168	21 168	20 003	20 923
Cellphone Allowance	3	1 115	993	1 021	1 007	1 047	1 047	1 047	1 095
Housing Allowances	3	3 964	3 771	4 152	4 059	3 430	3 430	2 873	3 005
Other benefits and allowances	3	4 645	4 903	5 224	6 038	5 441	5 441	5 507	5 760
Payments in lieu of leave		4 453	3 802	4 871	22 480	5 668	5 668	5 907	6 179
Long service awards		6 412	7 027	4 268	2 751	3 620	3 620	3 016	3 155
Post-retirement benefit obligations	6	12 312	14 654	17 103	15 852	17 343	17 343	17 239	18 031
Entertainment		—	—	—	—	—	—	—	—
Scarcity		—	—	—	—	—	—	—	—
Acting and post related allowance		680	609	638	912	1 523	1 523	1 263	1 321
In kind benefits		—	—	—	—	—	—	—	—
Sub Total - Other Municipal Staff		419 539	428 366	446 442	473 720	475 372	475 372	487 516	510 232
% increase	4		2.1%	4.2%	6.1%	0.3%	—	2.6%	4.7%
Total Parent Municipality		456 890	465 230	484 987	515 094	524 125	524 125	531 489	556 373

Explanatory notes to Table SA22 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.

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

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Table SA24 Summary of personnel

KZN216 Ray Nkonyeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	###	2022/23			Current Year 2023/24			Budget Year 2024/25		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		72	-	72	72	-	72	72	-	72
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	8	3	5	8	3	5	8	7	1
Other Managers	7	40	40	-	40	40	-	40	40	-
Professionals		13	13	-	13	13	-	13	13	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		1	1	-	1	1	-	1	1	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		5	5	-	5	5	-	5	5	-
Refuse		1	1	-	1	1	-	1	1	-
Other		6	6	-	6	6	-	6	6	-
Technicians		581	581	-	581	581	-	581	581	-
Finance		2	2	-	2	2	-	2	2	-
Spatial/town planning		9	9	-	9	9	-	9	9	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		-	-	-	-	-	-	-	-	-
Water		19	19	-	19	19	-	19	19	-
Sanitation		551	551	-	551	551	-	551	551	-
Refuse		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Clerks (Clerical and administrative)		-	-	-	-	-	-	-	-	-
Service and sales workers		122	122	-	122	122	-	122	122	-
Skilled agricultural and fishery workers		307	307	-	307	307	-	307	307	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		-	-	-	-	-	-	-	-	-
Elementary Occupations		-	-	-	-	-	-	-	-	-
TOTAL PERSONNEL NUMBERS	9	1 143	1 066	77	1 143	1 066	77	1 143	1 070	73
% increase					-	-	-	-	0.4%	(5.2%)
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

SA 25 Monthly Revenue and Expenditure

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

Description	R thousand	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Revenue																
Exchange Revenue																
Service charges - Electricity	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	15 978	191 738	200 558	209 784
Service charges - Water	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	5 998	12 473	6 015	6 043	6 088	6 064	6 062	6 060	6 062	6 062	–	–	–	66 928	70 007	73 227
Sale of Goods and Rendering of Services	1 794	1 794	2 348	1 794	1 794	2 348	1 794	1 794	2 348	1 794	1 794	1 794	2 348	23 745	18 201	20 167
Agency services	574	574	574	574	574	574	574	574	574	574	574	574	574	6 892	7 209	7 540
Interest	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Interest earned from Receivables	683	683	683	683	683	683	683	683	683	683	683	683	683	8 202	8 579	8 974
Interest earned from Current and Non Current Assets	993	993	993	993	993	993	993	993	993	993	993	993	993	11 916	12 464	13 037
Dividends	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rent on Land	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental from Fixed Assets	427	427	427	427	427	427	427	427	427	427	427	427	427	5 129	5 365	5 612
Licence and permits	61	61	61	61	61	61	61	61	61	61	61	61	61	737	771	806
Operational Revenue	91	91	91	91	91	91	91	91	91	91	91	91	91	1 091	1 141	1 193
Non-Exchange Revenue																
Property rates	48 445	96 890	48 445	48 445	48 445	48 445	48 445	48 445	48 445	48 445	48 445	–	–	532 893	557 406	583 046
Surcharges and Taxes	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines, penalties and forfeits	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	2 734	32 812	34 321	35 900
Licences or permits	996	996	996	996	996	996	996	996	996	996	996	996	996	11 956	12 506	13 081
Transfer and subsidies - Operational	126 413	2 176	276	276	16 993	100 747	276	276	76 396	276	276	276	276	324 656	328 401	329 975
Interest	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	2 718	32 615	34 115	35 684
Fuel Levy	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Operational Revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Gains on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Gains	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Discontinued Operations	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)	207 907	138 590	82 341	81 815	98 577	182 861	81 835	81 832	158 508	81 835	27 327	27 881	1 251 309	1 291 043	1 338 027	
Expenditure																
Employee related costs	40 105	40 105	40 105	40 105	42 827	40 105	40 105	40 399	40 105	40 105	53 130	40 105	497 303	520 615	544 216	
Remuneration of councillors	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	34 185	35 758	37 403	
Bulk purchases - electricity	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	12 796	153 550	160 613	168 001	
Inventory consumed	1 260	1 260	1 260	1 260	1 260	1 260	1 260	1 260	1 260	1 260	95	95	12 792	13 746	14 379	
Debt impairment	–	–	–	–	–	–	–	–	–	–	–	–	11 290	11 809	12 352	
Depreciation and amortisation	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	7 168	28 990	107 839	112 300	
Interest	821	821	821	821	821	821	821	821	821	821	821	821	9 854	10 307	10 781	
Contracted services	18 184	18 334	18 484	18 184	18 184	18 184	18 184	18 184	18 184	18 184	6 440	7 140	195 867	195 527	205 723	
Transfers and subsidies	511	511	511	511	4 144	511	511	511	5 511	511	511	511	14 763	15 442	16 152	
Irrecoverable debts written off	417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 230	5 471	
Operational costs	13 763	13 763	14 012	13 763	13 763	13 763	13 763	13 763	13 763	13 763	13 963	11 343	11 346	160 765	168 254	175 942
Losses on disposal of Assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other Losses	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Expenditure	97 873	98 023	98 422	97 873	104 228	97 873	97 873	98 167	102 873	98 073	95 569	116 358	1 203 208	1 249 602	1 307 908	
Surplus/(Deficit)	110 034	40 567	(16 081)	(16 058)	(5 651)	84 988	(16 039)	(16 335)	55 635	(16 239)	(68 242)	(88 478)	48 102	41 442	30 119	
Transfers and subsidies - capital (monetary allocations)	11 472	10 972	10 972	10 972	10 972	10 972	10 972	10 972	10 972	10 972	10 972	10 972	132 163	122 164	83 468	
Transfers and subsidies - capital (in-kind)	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587	
Income Tax	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after income tax	121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587	
Share of Surplus/(Deficit) attributable to Joint Venture	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Share of Surplus/(Deficit) attributable to Minorities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) attributable to municipality	121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587	
Share of Surplus/(Deficit) attributable to Associate Intercompany/Parent subsidiary transactions	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	1	121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587

Table SA26 Budgeted Monthly Revenue and Expenditure

KZN216 Ray Nkonyeni - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)																		
Description		###	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	
Revenue by Vote																		
Vote 1 - Mayor and Council		126 137	—	—	—	—	—	100 471	—	—	76 120	—	—	—	—	302 729	308 450	309 120
Vote 2 - Finance and Administration		52 935	103 280	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	4 491	4 491	588 679	615 771	644 204	
Vote 3 - Internal Audit		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 4 - Community and Social Services		67	67	67	67	16 784	67	67	67	67	67	67	67	67	17 518	18 739	19 532	
Vote 5 - Sport and Recreation		6	6	6	6	6	6	6	6	6	6	6	6	6	77	80	84	
Vote 6 - Public Safety		2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	2 810	33 720	35 271	36 894	
Vote 7 - Housing		25	25	578	25	25	578	25	25	578	25	25	578	2 509	2 522	2 536	—	
Vote 8 - Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 9 - Planning and Development		11 407	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	131 388	122 099	88 578	
Vote 10 - Road Transport		1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	1 491	17 888	18 711	19 572	
Vote 11 - Environment Protection		33	33	33	33	33	33	33	33	33	33	33	33	33	398	417	436	
Vote 12 - Energy Sources		17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	210 695	213 099	218 902	
Vote 13 - Other		53	53	53	53	53	53	53	53	53	53	53	53	53	632	661	692	
Vote 14 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Waste Management		6 857	13 333	6 874	6 902	6 947	6 923	6 922	6 919	6 921	6 922	859	859	859	77 238	77 386	80 946	
Total Revenue by Vote		219 379	149 562	93 313	92 787	109 549	193 833	92 807	92 804	169 480	92 807	38 299	38 853	1 383 472	1 413 207	1 421 495	—	
Expenditure by Vote to be appropriated																		
Vote 1 - Mayor and Council		4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 960	4 957	4 960	59 522	61 760	64 624	
Vote 2 - Finance and Administration		18 939	19 089	19 433	18 939	18 939	18 939	18 939	18 939	18 939	19 139	31 766	52 750	275 376	288 202	301 415	—	
Vote 3 - Internal Audit		7 552	7 552	7 552	7 552	7 657	7 552	7 552	7 552	7 552	7 552	7 552	3 412	3 412	82 453	86 246	90 213	
Vote 4 - Community and Social Services		6 077	6 077	6 077	6 077	6 311	6 077	6 077	6 077	6 077	6 077	5 610	5 610	72 226	76 089	79 520	—	
Vote 5 - Sport and Recreation		446	446	446	446	512	446	446	446	446	446	446	335	335	5 194	5 485	5 737	
Vote 6 - Public Safety		9 351	9 351	9 351	9 351	9 370	9 351	9 351	9 645	9 351	9 351	8 138	8 138	110 100	115 164	120 462	—	
Vote 7 - Housing		1 105	1 105	1 105	1 105	1 154	1 105	1 105	1 105	1 105	1 105	1 105	1 105	1 105	13 306	12 767	13 252	
Vote 8 - Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 9 - Planning and Development		4 934	4 934	4 934	4 934	8 663	4 934	4 934	4 934	4 934	4 934	5 132	4 934	68 134	66 899	70 000	—	
Vote 10 - Road Transport		10 749	10 749	10 749	10 749	11 370	10 749	10 749	10 749	10 749	10 749	10 665	10 665	129 444	135 399	141 627	—	
Vote 11 - Environment Protection		2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	—	27 666	29 044	30 380	—	
Vote 12 - Energy Sources		15 323	15 323	15 378	15 323	15 374	15 323	15 323	15 323	15 323	15 323	15 323	15 323	15 323	183 977	192 433	201 232	
Vote 13 - Other		515	515	515	515	515	515	515	515	515	515	515	515	515	6 181	6 465	6 763	
Vote 14 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Vote 15 - Waste Management		15 147	15 147	15 147	15 147	15 998	15 147	15 147	15 147	15 147	15 147	8 602	8 602	169 528	174 545	182 575	—	
Total Expenditure by Vote		97 865	98 015	98 414	97 865	104 220	97 865	97 865	98 159	102 865	98 065	95 561	116 350	1 203 108	1 249 497	1 307 799	—	
Surplus/(Deficit) before assoc.		121 514	51 547	(5 101)	(5 078)	5 329	95 968	(5 058)	(5 354)	66 615	(5 258)	(57 261)	(77 497)	180 365	163 710	113 696	—	
Income Tax		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Minorities		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Share of Surplus/Deficit attributable to Associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Surplus/(Deficit)	1	121 514	51 547	(5 101)	(5 078)	5 329	95 968	(5 058)	(5 354)	66 615	(5 258)	(57 261)	(77 497)	180 365	163 710	113 696	—	

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

KZN216 Ray Nkonyeni - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)															Medium Term Revenue and Expenditure Framework		
Description		###	Budget Year 2024/25												Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June			
Revenue - Functional																	
Governance and administration			179 073	103 280	52 935	52 935	52 935	153 407	52 935	52 935	129 056	52 935	4 491	4 491	891 408	924 221	953 324
Executive and council			126 137	—	—	—	—	100 471	—	—	76 120	—	—	—	302 729	308 450	309 120
Finance and administration			52 935	103 280	52 935	52 935	52 935	52 935	52 935	52 935	52 935	52 935	4 491	4 491	588 679	615 771	644 244
Internal audit			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety			112	112	666	112	16 829	666	112	112	666	112	112	666	20 279	21 525	22 344
Community and social services			67	67	67	67	16 784	67	67	67	67	67	67	67	17 518	18 739	19 532
Sport and recreation			6	6	6	6	6	6	6	6	6	6	6	6	77	80	84
Public safety			15	15	15	15	15	15	15	15	15	15	15	15	175	184	192
Housing			25	25	578	25	25	578	25	25	578	25	25	578	2 509	2 522	2 536
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services			15 727	15 227	15 227	15 227	15 227	15 227	15 227	15 227	15 227	15 227	15 227	15 227	183 220	176 315	145 288
Planning and development			11 407	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	10 907	131 388	122 099	88 578
Road transport			4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	4 286	51 433	53 799	56 274
Environmental protection			33	33	33	33	33	33	33	33	33	33	33	33	417	417	417
Trading services			24 415	30 891	24 432	24 460	24 505	24 481	24 480	24 477	24 479	24 480	18 417	18 417	287 933	290 485	299 848
Energy sources			17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	17 558	210 695	213 099	218 902
Water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			6 857	13 333	6 874	6 902	6 947	6 923	6 922	6 919	6 921	6 922	859	859	77 238	77 386	80 946
Other			53	53	53	53	53	53	53	53	53	53	53	53	632	661	692
			219 379	149 562	93 313	92 787	109 549	193 833	92 807	92 804	169 480	92 807	38 299	38 853	1 383 472	1 413 207	1 421 495
Expenditure - Functional																	
Governance and administration			31 585	31 735	32 079	31 585	32 321	31 585	31 585	31 585	31 585	31 785	40 467	61 257	419 157	438 096	458 228
Executive and council			5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 086	5 281	5 086	61 228	63 544	66 490
Finance and administration			23 326	23 476	23 820	23 326	23 981	23 326	23 326	23 326	23 326	23 526	32 013	52 997	319 769	334 637	349 966
Internal audit			3 173	3 173	3 173	3 173	3 254	3 173	3 173	3 173	3 173	3 173	3 173	3 173	38 160	39 915	41 751
Community and public safety			12 175	12 175	12 175	12 175	12 543	12 175	12 175	12 175	12 175	12 175	11 073	11 073	144 266	150 343	157 088
Community and social services			6 020	6 020	6 020	6 020	6 254	6 020	6 020	6 020	6 020	6 020	5 610	5 610	71 658	75 495	78 898
Sport and recreation			446	446	446	446	512	446	446	446	446	446	335	335	5 194	5 485	5 737
Public safety			4 604	4 604	4 604	4 604	4 624	4 604	4 604	4 604	4 604	4 604	4 023	4 023	54 108	56 597	59 201
Housing			1 105	1 105	1 105	1 105	1 154	1 105	1 105	1 105	1 105	1 105	1 105	1 105	13 306	12 767	13 252
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services			23 128	23 128	23 128	23 128	27 477	23 128	23 128	23 422	28 128	23 128	19 589	19 589	280 098	287 719	302 624
Planning and development			4 808	4 808	4 808	4 808	8 537	4 808	4 808	4 808	4 808	4 808	4 808	4 808	66 428	64 115	68 134
Road transport			15 553	15 553	15 553	15 553	16 173	15 553	15 553	15 847	15 553	15 553	14 780	14 780	186 004	194 561	203 510
Environmental protection			2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	2 767	—	—	27 666	29 044	30 380
Trading services			30 470	30 470	30 525	30 470	31 372	30 470	30 470	30 470	30 470	30 470	23 925	23 925	353 995	366 978	383 807
Energy sources			15 323	15 323	15 378	15 323	15 374	15 323	15 323	15 323	15 323	15 323	15 323	15 323	183 907	192 433	201 252
Water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			15 147	15 147	15 147	15 147	15 998	15 147	15 147	15 147	15 147	15 147	8 602	8 602	169 528	174 545	182 575
Other			515	515	515	515	515	515	515	515	515	515	515	515	6 181	6 465	6 763
RREF1			97 873	98 623	98 422	97 873	104 228	97 873	97 873	98 167	102 873	98 073	95 569	116 358	1 203 208	1 240 662	1 307 908
Surplus/(Deficit) before assoc.			121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587
Intercompany/Parent subsidiary transactions			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		1	121 506	51 539	(5 110)	(5 086)	5 321	95 959	(5 067)	(5 363)	66 607	(5 267)	(57 270)	(77 506)	180 265	163 606	113 587

Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

KZN216 Ray Nkonyeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	R thousand	##	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Multi-year expenditure to be appropriated		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		2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																	
Vote 1 - Mayor and Council			11	11	11	11	11	11	11	11	11	11	11	11	127	133	139
Vote 2 - Finance and Administration			293	293	293	493	653	293	393	293	293	293	293	293	4 175	4 367	4 568
Vote 3 - Internal Audit			10	10	10	10	10	100	10	10	10	10	10	10	210	220	230
Vote 4 - Community and Social Services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety			417	417	417	417	417	417	417	417	417	417	417	417	5 000	5 230	5 471
Vote 7 - Housing			-	-	-	-	55	-	-	-	-	-	-	-	55	58	60
Vote 8 - Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development			11 588	11 588	11 588	11 588	11 888	11 588	11 588	11 588	11 588	11 588	11 588	11 588	139 355	95 824	64 805
Vote 10 - Road Transport			875	875	875	875	875	875	875	875	875	875	875	875	10 500	10 983	11 488
Vote 11 - Environment Protection			67	67	67	67	67	67	67	67	67	67	67	67	800	837	875
Vote 12 - Energy Sources			583	583	583	583	583	583	583	583	583	583	583	583	6 997	6 670	2 475
Vote 13 - Other			36	36	36	36	36	36	36	36	36	36	36	36	435	909	950
Vote 14 - Waste Water Management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management			42	42	42	42	42	42	42	42	42	42	42	42	500	523	547
Capital single-year expenditure sub-total		2	13 921	13 921	13 921	14 121	14 636	14 011	14 021	13 921	13 921	13 921	13 921	13 921	168 153	125 753	91 607
Total Capital Expenditure		2	13 921	13 921	13 921	14 121	14 636	14 011	14 021	13 921	13 921	13 921	13 921	13 921	168 153	125 753	91 607

Table SA29 Budgeted Monthly Capital expenditure

KZN216 Ray Nkonyeni - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

Description	R thousand	##	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital Expenditure - Functional		1															
Governance and administration			314	314	314	514	674	404	414	314	314	314	314	314	4 512	4 720	4 937
Executive and council			11	11	11	11	11	11	11	11	11	11	11	11	127	133	139
Finance and administration			293	293	293	493	653	293	393	293	293	293	293	293	4 175	4 367	4 568
Internal audit			10	10	10	10	10	100	10	10	10	10	10	10	210	220	230
Community and public safety			342	342	342	342	397	342	342	342	342	342	342	342	4 155	4 346	4 546
Community and social services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety			342	342	342	342	342	342	342	342	342	342	342	342	4 100	4 289	4 486
Housing			-	-	-	-	55	-	-	-	-	-	-	-	55	58	60
Health			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services			12 695	12 695	12 695	12 695	12 995	12 695	12 695	12 695	12 695	12 695	12 695	12 695	151 555	108 585	78 153
Planning and development			11 588	11 588	11 588	11 588	11 888	11 588	11 588	11 588	11 588	11 588	11 588	11 588	139 355	95 824	64 805
Road transport			950	950	950	950	950	950	950	950	950	950	950	950	11 400	11 924	12 473
Environmental protection			67	67	67	67	67	67	67	67	67	67	67	67	800	837	875
Trading services			625	625	625	625	625	625	625	625	625	625	625	625	7 497	7 193	3 022
Energy sources			583	583	583	583	583	583	583	583	583	583	583	583	6 997	6 670	2 475
Water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management			42	42	42	42	42	42	42	42	42	42	42	42	500	523	547
Other			36	36	36	36	36	36	36	36	36	36	36	36	435	909	950
Total Capital Expenditure - Functional		2	13 921	13 921	13 921	14 121	14 636	14 011	14 021	13 921	13 921	13 921	13 921	13 921	168 153	125 753	91 607
Funded by:																	
National Government			9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	9 541	114 490	69 167	32 419
Provincial Government			36	36	36	36	36	36	36	36	36	36	36	36	435	909	950
District Municipality			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
allocations (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital			9 577	9 577	9 577	9 577	9 577	9 577	9 577	9 577	9 577	9 577	9 577	9 577	114 924	70 075	33 369
Borrowing			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds			4 344	4 344	4 344	4 544	5 059	4 434	4 444	4 344	4 344	4 344	4 344	4 344	53 229	55 678	58 239
Total Capital Funding			13 921	13 921	13 921	14 121	14 636	14 011	14 021	13 921	13 921	13 921	13 921	13 921	168 153	125 753	91 607

Table SA30 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Cash Receipts By Source													1		
Property rates	39 067	39 067	75 959	39 067	39 067	39 067	39 067	39 067	39 067	39 067	39 067	39 067	505 695	528 957	553 289
Service charges - electricity revenue	16 156	16 156	16 156	16 156	16 156	16 156	16 156	16 156	16 156	16 156	16 156	16 156	193 867	202 794	212 112
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 260	5 260	10 151	5 260	5 260	5 260	5 260	5 260	5 260	5 260	5 260	5 260	68 015	71 144	74 416
Rental of facilities and equipment	427	427	427	427	427	427	427	427	427	427	427	427	5 129	5 385	5 612
Interest earned - external investments	993	993	993	993	993	993	993	993	993	993	993	993	11 916	12 464	13 037
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits	137	137	137	137	137	137	137	137	137	137	137	137	1 641	1 716	1 795
Licences and permits	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	1 058	12 493	13 277	13 888
Agency services	574	574	574	574	574	574	574	574	574	574	574	574	6 892	7 209	7 540
Transfers and Subsidies - Operational	127 097	5 085	1 514	960	17 677	103 070	960	960	77 634	960	960	1 514	339 391	336 131	339 189
Other revenue	2 301	2 301	2 301	2 301	2 301	2 301	2 301	2 301	2 301	2 301	2 301	(14 205)	11 101	11 612	12 146
Cash Receipts by Source	193 070	71 058	106 270	66 933	63 650	186 043	66 933	66 933	143 607	66 933	66 933	30 979	1 155 339	1 190 659	1 233 025
Other Cash Flows by Source															
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	28 739	30 612	0	0	28 739	13 333	0	0	30 739	0	0	(0)	132 163	122 164	83 468
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Deparm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)	1 376	1 376	1 376	1 376	1 376	1 376	1 376	1 376	1 376	1 376	1 376	(31 638)	16 507	17 316	18 164
Decrease (increase) in non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source	223 185	103 045	110 645	68 308	113 765	183 751	68 308	68 308	175 721	68 308	68 308	19 341	1 304 009	1 330 138	1 334 657
Cash Payments by Type															
Employee related costs	40 208	40 208	40 208	40 208	42 930	40 208	40 208	40 502	40 208	40 208	53 164	40 145	496 407	521 334	545 315
Remuneration of councillors	2 849	2 849	2 849	2 849	2 528	2 849	2 849	2 849	2 849	2 849	2 849	2 849	33 864	35 422	37 051
Interest	1	1	472	1	1	450	1	1	427	1	1	9 462	10 818	11 316	11 836
Bulk purchases - electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Acquisitions - water & other inventory	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	1 599	19 188	20 070	20 993
Contracted services	17 291	18 341	18 491	18 191	18 191	18 191	18 191	18 191	18 191	18 191	6 667	7 367	195 489	204 482	213 888
Transfers and subsidies - other municipalities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other	511	511	511	511	4 144	511	511	511	5 511	511	511	511	14 763	15 442	16 152
Other expenditure	12 686	12 686	12 686	12 686	12 686	12 686	12 686	12 686	12 686	12 686	10 256	10 256	147 766	154 563	161 673
Cash Payments by Type	75 144	76 184	77 009	76 044	82 078	76 493	76 044	76 338	81 471	76 244	75 046	72 188	920 294	962 628	1 008 909
Other Cash Flows/Payments by Type															
Capital assets	13 334	13 334	13 334	13 334	14 049	13 424	13 434	13 334	13 334	13 334	13 334	13 334	161 114	168 525	176 277
Repayment of borrowing	2 638	2 638	3 096	2 638	2 638	3 118	2 638	2 638	3 141	2 638	2 638	3 149	33 605	8 284	5 119
Other Cash Flows/Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Payments by Type	91 116	92 166	93 439	92 216	98 765	93 035	92 116	92 310	97 945	92 216	91 017	88 672	1 115 013	1 139 437	1 188 305
NET INCREASE/(DECREASE) IN CASH HELD	132 069	10 879	17 206	(23 908)	15 000	90 716	(23 808)	(24 061)	77 776	(23 908)	(22 709)	(69 331)	188 996	190 701	146 352
Cash/cash equivalents at the month/year begin:	114 251	246 321	257 250	274 405	290 498	265 498	356 214	332 406	308 405	388 181	362 273	339 564	114 251	303 247	493 949
Cash/cash equivalents at the month/year end:	246 321	257 200	274 405	250 498	265 498	356 214	332 406	308 405	386 181	362 273	339 564	270 233	303 247	493 949	640 301

Table SA34a Capital Expenditure on new assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34a Capital expenditure on new assets by asset class										
Description	2020/21	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		37 942	80 960	86 544	60 362	87 781	87 781	71 635	38 881	36 973
Roads Infrastructure		33 225	74 550	42 359	38 900	45 459	45 459	51 800	27 007	28 888
Roads		22 939	35 782	24 581	18 800	29 518	29 518	31 000	18 937	20 115
Road Structures		10 287	38 767	17 779	20 100	15 941	15 941	20 800	8 070	8 753
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		3 470	4 422	12 127	3 000	13 080	13 080	12 800	5 500	7 053
Drainage Collection		3 470	4 422	12 127	3 000	13 080	13 080	12 800	5 500	7 053
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		1 245	1 988	11 058	8 452	9 252	9 252	7 235	5 274	1 052
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		443	708	1 100	-	-	-	-	-	-
MV Switching Stations		803	1 280	1 965	7 452	3 452	3 452	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	7 943	1 000	5 800	5 800	7 235	5 274	1 052
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		18 672	5 546	18 628	17 700	20 264	20 264	3 300	1 285	1 389
Community Facilities		15 060	2 580	15 439	7 700	9 152	9 152	300	116	126
Halls		11 065	1 400	11 258	5 700	6 352	6 352	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—
Clinical/Care Centres		—	—	—	—	—	—	—	—	—
Fire/Rescue Stations		—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	324	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—
Parks		—	—	—	2 000	2 000	2 000	300	116	126
Public Open Space		—	—	—	—	—	—	—	—	—
Nature Reserves		—	—	—	—	—	—	—	—	—
Public Adoption Facilities		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Stalls		—	800	4 111	—	—	—	—	—	—
Adaptation		—	—	—	—	—	—	—	—	—
Airports		—	—	—	—	—	—	—	—	—
Test Rerun/Esc. Terminals		4 007	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Sport and Recreation Facilities		3 580	2 554	2 629	10 000	11 242	11 242	3 000	1 164	1 262
Indoor Facilities		—	—	—	—	—	—	—	—	—
Outdoor Facilities		3 580	2 554	2 629	10 000	11 242	11 242	3 000	1 164	1 262
Capital Spares		—	—	—	—	—	—	—	—	—
Heritage assets		352	100	—	—	—	—	—	—	—
Monuments		—	—	—	—	—	—	—	—	—
Historic Buildings		—	—	—	—	—	—	—	—	—
Works of Art		—	—	—	—	—	—	—	—	—
Conservation Areas		—	—	—	—	—	—	—	—	—
Other Heritage		352	100	—	—	—	—	—	—	—
Investment assets		—	—	—	—	—	—	—	—	—
Revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Non-revenue Generating		—	—	—	—	—	—	—	—	—
Improved Property		—	—	—	—	—	—	—	—	—
Unimproved Property		—	—	—	—	—	—	—	—	—
Other assets		17 887	14 735	3 152	9 000	2 150	2 150	9 400	9 032	10 285
Operational Buildings		17 887	14 735	3 152	9 000	2 150	2 150	9 400	9 032	10 285
Municipal Offices		7 000	3 000	1 357	7 000	950	950	5 000	5 050	6 127
Pay/County Points		—	—	—	—	—	—	—	—	—
Building Plan Offices		—	—	—	—	—	—	—	—	—
Workshops		5 437	10 805	—	—	—	—	900	637	675
Yards		—	330	—	—	—	—	—	—	—
Stores		—	—	—	—	—	—	—	—	—
Laboratories		—	—	—	—	—	—	—	—	—
Training Centres		—	—	—	—	—	—	—	—	—
Manufacturing Plant		—	—	—	—	—	—	—	—	—
Depots		1 800	—	1 795	1 000	1 200	1 200	3 000	3 136	3 282
Capital Spares		—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—
Self Housing		—	—	—	—	—	—	—	—	—
Social Housing		—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Biological or Cultivated Assets		—	—	—	—	—	—	—	—	—
Intangible Assets		—	919	—	840	620	620	500	523	547
Services		—	—	—	—	—	—	—	—	—
Licences and Rights		—	919	—	840	620	620	500	523	547
Water Rights		—	—	—	—	—	—	—	—	—
Effluent Licences		—	—	—	—	—	—	—	—	—
Solid Waste Licences		—	—	—	—	—	—	—	—	—
Computer Software and Applications		—	919	—	840	620	620	500	523	547
Local Government Software Applications		—	—	—	—	—	—	—	—	—
Unspecified		—	—	—	—	—	—	—	—	—
Computer Equipment		1 065	7 721	6 011	5 990	4 411	4 411	5 995	6 239	6 526
Computer Equipment		1 065	7 721	6 011	5 990	4 411	4 411	5 995	6 239	6 526
Furniture and Office Equipment		1 676	1 500	2 431	521	460	460	1 690	1 770	1 851
Furniture and Office Equipment		1 676	1 500	2 431	521	460	460	1 690	1 770	1 851
Machinery and Equipment		1 149	2 857	1 179	2 060	2 927	2 927	3 272	3 423	3 580
Machinery and Equipment		1 149	2 857	1 179	2 060	2 927	2 927	3 272	3 423	3 580
Transport Assets		20 452	19 048	15 000	—	4 500	4 500	—	—	—
Transport Assets		20 452	19 048	15 000	—	4 500	4 500	—	—	—
Land		—	—	—	—	—	—	—	—	—
Land		—	—	—	—	—	—	—	—	—
Books, Maps and Non-Biological Animals		—	—	—	—	—	—	—	—	—
Books, Maps and Non-Biological Animals		—	—	—	—	—	—	—	—	—
Living Resources		—	—	—	—	—	—	—	—	—
Nature		—	—	—	—	—	—	—	—	—
Polking and Protection		—	—	—	—	—	—	—	—	—
Zoological plants and animals		—	—	—	—	—	—	—	—	—
Invertebrates		—	—	—	—	—	—	—	—	—
Polking and Protection		—	—	—	—	—	—	—	—	—
Zoological plants and animals		—	—	—	—	—	—	—	—	—
Total Capital Expenditure on new assets	1	96 965	133 513	111 855	96 473	103 254	103 254	95 794	91 948	91 151

Table SA34b Capital expenditure on renewal of existing assets by class

KZN216 Ray Nkonyeni - Supporting Table SA34b Capital expenditure on the renewal of existing assets by asset class

Description	R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Capital expenditure on renewal of existing assets by Asset Class										
Infrastructure		16 213	74	7 899	(3 393)	2 495	2 495	679	8 328	7 734
Roads Infrastructure		15 409	(92 193)	6 245	(2 970)	1 804	1 804	154	6 925	1 840
Roads		(320)	(2 314)	(1 194)	480	(902)	(902)	190	5 373	1 619
Road Structures		16 364	(99 879)	7 440	(3 450)	2 706	2 706	(36)	1 552	30
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	1 507	-	-	-	-	-	-
Drainage Collection		-	-	1 507	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		374	92 277	(269)	(360)	463	463	125	628	1 693
Power Plants		-	-	-	-	-	-	-	-	-
AV Substations		-	-	-	-	-	-	-	-	-
AV Switching Station		-	-	-	-	-	-	-	-	-
AV Transmission Conductors		-	-	-	(1 859)	(920)	(920)	-	-	-
MV Substations		374	92 277	(71)	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	(216)	1 398	1 309	1 309	125	628	1 693
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Storerooms		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Taker 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		1	(13)	435	(50)	210	210	600	779	4 208
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		1	(13)	435	(50)	210	210	600	779	4 208
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	9 860	209	2 880	7 633	7 633	2 436	5 598	4 654
Community Facilities		-	(219)	209	3 760	821	821	2 436	3 448	4 233
Halls		-	(23)	209	3 760	821	821	2 436	3 448	4 233
Centres		-	(294)	-	-	-	-	-	-	-
Clinics		-	-	-	-	-	-	-	-	-
Clinical/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-

Galleries	-	-	-	-	-	-	-	-	-	-
Theatres	-	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-	-
Ports	-	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-	-
Public Toilet Facilities	-	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-	-
Stairs	-	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	10 312	-	(900)	6 800	6 800	30	3 138	421	-
Indoor Facilities	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	10 312	-	(900)	6 800	6 800	30	3 138	421	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	1 287	105	18	-
Operational Buildings	-	-	-	-	-	-	1 287	105	18	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-
Play/Community Points	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	1 287	105	18	-
Stores	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-	-
Services	-	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-
Local Government 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	-	-	-	-	-	-	-	-	-	-
Tools, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Tools, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-
Nature	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Invertebrates	-	-	-	-	-	-	-	-	-	-
Polking and Protection	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets	1	16 213	10 086	9 107	(947)	10 131	10 131	4 625	14 019	12 404
Renewal of Existing Assets as % of total capex		11.3%	7.0%	7.1%	-0.5%	6.6%	6.6%	4.3%	17.8%	15.2%
Renewal of Existing Assets as % of depreciation		17.2%	11.2%	9.2%	-0.5%	9.9%	9.9%	5.4%	15.6%	13.2%

Table SA34c Repairs and Maintenance expenditure by type

KZN216 Ray Nkonyeni - Supporting Table SA34c Repairs and maintenance expenditure by asset class

Description		###	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
R thousand		1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Repairs and maintenance expenditure by Asset Class/Sub-class											
Infrastructure			27 186	38 328	36 620	175 774	188 881	188 881	88 079	80 038	84 180
Roads Infrastructure			25 258	22 754	29 088	162 030	155 756	155 756	72 684	76 027	79 525
Roads			25 258	22 754	29 088	162 030	155 756	155 756	72 684	76 027	79 525
Road Structures			-	-	-	-	-	-	-	-	-
Road Furniture			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			1 927	10 575	5 831	11 425	11 007	11 007	10 895	11 396	11 921
Power Plants			-	36	-	9	10	10	10	11	11
HV Substations			-	-	-	-	-	-	-	-	-
HV Switching Station			-	-	-	-	-	-	-	-	-
HV Transmission Conductors			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
MV Switching Stations			-	-	-	-	-	-	-	-	-
MV Networks			793	6 921	2 045	939	1 539	1 539	1 441	1 507	1 576
LV Networks			1 134	1 618	3 186	10 477	9 457	9 457	9 444	9 879	10 333
Capital Spans			-	-	-	-	-	-	-	-	-
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Dams and Weirs			-	-	-	-	-	-	-	-	-
Boreholes			-	-	-	-	-	-	-	-	-
Reservoirs			-	-	-	-	-	-	-	-	-
Pump Stations			-	-	-	-	-	-	-	-	-
Water Treatment Works			-	-	-	-	-	-	-	-	-
Bulk Mains			-	-	-	-	-	-	-	-	-
Distribution			-	-	-	-	-	-	-	-	-
Distribution Points			-	-	-	-	-	-	-	-	-
PRV Stations			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Pump Station			-	-	-	-	-	-	-	-	-
Reticulation			-	-	-	-	-	-	-	-	-
Waste Water Treatment Works			-	-	-	-	-	-	-	-	-
Outfall Sewers			-	-	-	-	-	-	-	-	-
Toilet Facilities			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Landfill Sites			-	-	-	-	-	-	-	-	-
Waste Transfer Stations			-	-	-	-	-	-	-	-	-
Waste Processing Facilities			-	-	-	-	-	-	-	-	-
Waste Drop-off Points			-	-	-	-	-	-	-	-	-
Waste Separation Facilities			-	-	-	-	-	-	-	-	-
Electricity Generation Facilities			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Rail Lines			-	-	-	-	-	-	-	-	-
Rail Structures			-	-	-	-	-	-	-	-	-
Rail Furniture			-	-	-	-	-	-	-	-	-
Drainage Collection			-	-	-	-	-	-	-	-	-
Storm water Conveyance			-	-	-	-	-	-	-	-	-
Attenuation			-	-	-	-	-	-	-	-	-
MV Substations			-	-	-	-	-	-	-	-	-
LV Networks			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	-	2 319	3 069	3 069	2 500	2 615	2 735
Sand Pumps			-	-	-	-	-	-	-	-	-
Piers			-	-	-	-	-	-	-	-	-
Revetments			-	-	-	-	-	-	-	-	-
Promenades			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	2 319	3 069	3 069	2 500	2 615	2 735
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Data Centres			-	-	-	-	-	-	-	-	-
Core Layers			-	-	-	-	-	-	-	-	-
Distribution Layers			-	-	-	-	-	-	-	-	-
Capital Spans			-	-	-	-	-	-	-	-	-
Community Assets			485	617	779	500	500	500	500	523	547
Community Facilities			485	617	779	500	500	500	500	523	547
Halls			-	-	-	-	-	-	-	-	-
Centres			-	-	-	-	-	-	-	-	-
Cafes			-	-	-	-	-	-	-	-	-
Clinics/Care Centres			-	-	-	-	-	-	-	-	-

Theatres	-	-	-	-	-	-	-	-	-
Libraries	131	-	-	-	-	-	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	354	617	779	500	500	500	500	523	547
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
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	6 627	6 982	4 350	5 300	5 800	5 800	7 200	7 531	7 878
Operational Buildings	5 627	5 992	4 350	5 300	5 800	5 800	7 200	7 531	7 878
Municipal Offices	5 530	4 976	3 276	4 600	5 100	5 100	6 550	6 851	7 166
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-
Building Plan Offices	97	116	1 074	700	700	700	650	680	711
Workshops	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-
Intangible Assets	-	-	-	-	-	-	-	-	-
Sevitutes	-	-	-	-	-	-	-	-	-
Licences and Rights	-	-	-	-	-	-	-	-	-
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licences	-	-	-	-	-	-	-	-	-
Solid Waste Licences	-	-	-	-	-	-	-	-	-
Computer Software and Applications	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	166	28	13	150	-	-	150	157	164
Furniture and Office Equipment	166	28	13	150	-	-	150	157	164
Machinery and Equipment	1 625	1 911	1 935	1 598	2 792	2 792	2 970	3 107	3 250
Machinery and Equipment	1 625	1 911	1 935	1 598	2 792	2 792	2 970	3 107	3 250
Transport Assets	9 059	10 661	15 289	10 630	11 879	11 879	11 009	11 620	12 155
Transport Assets	9 059	10 661	15 289	10 630	11 879	11 879	11 009	11 620	12 155
Land	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-

Table SA34d Depreciation by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

Description	R thousand	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Depreciation by Asset Class/Sub-class										
Infrastructure		58 199	47 578	42 938	81 060	81 060	81 060	38 962	38 961	40 429
Roads Infrastructure		58 199	47 578	42 938	49 080	49 080	49 080	36 952	36 951	40 429
Roads		58 199	47 578	42 938	49 080	49 080	49 080	36 952	36 951	40 429
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	2 520	2 520	2 520	-	-	-
Drainage Collection		-	-	-	2 520	2 520	2 520	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	5 040	5 040	5 040	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	5 040	5 040	5 040	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	4 410	4 410	4 410	-	-	-
Landfill Sites		-	-	-	4 410	4 410	4 410	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Cable Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spans		-	-	-	-	-	-	-	-	-
Community Assets		25 008	26 716	28 216	21 945	21 945	21 945	28 898	30 222	31 612
Community Facilities		25 008	26 716	28 216	21 945	21 945	21 945	28 898	30 222	31 612
Total		83 207	74 294	71 154	102 005	102 005	102 005	67 860	69 183	72 041

Theatres	-	-	-	-	-	-	-	-	-
Libraries	-	-	-	3 176	3 176	3 176	-	-	-
Cemeteries/Crematoria	-	-	-	-	-	-	-	-	-
Police	-	-	-	-	-	-	-	-	-
Parks	-	-	-	-	-	-	-	-	-
Public Open Space	-	-	-	-	-	-	-	-	-
Nature Reserves	-	-	-	-	-	-	-	-	-
Public Ablution Facilities	-	-	-	-	-	-	-	-	-
Markets	-	-	-	-	-	-	-	-	-
Stalls	-	-	-	-	-	-	-	-	-
Abattoirs	-	-	-	-	-	-	-	-	-
Airports	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities	-	-	-	-	-	-	-	-	-
Indoor Facilities	-	-	-	-	-	-	-	-	-
Outdoor Facilities	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-
Heritage assets	-	-	-	-	-	-	-	-	-
Monuments	-	-	-	-	-	-	-	-	-
Historic Buildings	-	-	-	-	-	-	-	-	-
Works of Art	-	-	-	-	-	-	-	-	-
Conservation Areas	-	-	-	-	-	-	-	-	-
Other Heritage	-	-	-	-	-	-	-	-	-
Investment properties	-	-	-	-	-	-	-	-	-
Revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Non-revenue Generating	-	-	-	-	-	-	-	-	-
Improved Property	-	-	-	-	-	-	-	-	-
Unimproved Property	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	8 930	8 930	8 930	-	-	-
Operational Buildings	-	-	-	8 930	8 930	8 930	-	-	-
Municipal Offices	-	-	-	8 930	8 930	8 930	-	-	-
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	213	469	368	-	-	-	836	874	915
Sevitutes	-	-	-	-	-	-	-	-	-
Licences and Rights	213	469	368	-	-	-	836	874	915
Water Rights	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-
Computer Software and Applications	213	469	368	-	-	-	836	874	915
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-
Computer Equipment	1 216	1 678	2 901	1 575	1 575	1 575	4 508	4 715	4 932
Computer Equipment	1 216	1 678	2 901	1 575	1 575	1 575	4 508	4 715	4 932
Furniture and Office Equipment	898	1 093	1 200	1 050	1 050	1 050	1 412	1 477	1 544
Furniture and Office Equipment	898	1 093	1 200	1 050	1 050	1 050	1 412	1 477	1 544
Machinery and Equipment	834	1 073	1 480	1 050	1 050	1 050	1 931	2 020	2 113
Machinery and Equipment	834	1 073	1 480	1 050	1 050	1 050	1 931	2 020	2 113
Transport Assets	8 025	10 104	10 188	8 925	8 925	8 925	11 487	12 015	12 568
Transport Assets	8 025	10 104	10 188	8 925	8 925	8 925	11 487	12 015	12 568
Land	-	-	-	-	-	-	-	-	-

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

KCN216 Ray Mkombezi - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
Description	R	2020/21	2021/22	2022/23	Current Year 2023/24			2024/25 Medium Term Revenue & Expenditure Forecasts		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
Infrastructure		—	945	(5 522)	(445)	136	136	559	2 138	4 798
Road Infrastructure		—	0	(5 522)	(445)	25	25	525	2 138	2 138
Road Structure		—	0	(5 522)	(445)	25	25	525	2 138	2 138
Road Furniture		—	—	(215)	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Station		—	—	—	—	—	—	—	—	—
MV Transmission Conductors		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
MV Switching Station		—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—
Seal and Valve		—	—	—	—	—	—	—	—	—
Scumoles		—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—
Silt Main		—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—
Distribution Point		—	—	—	—	—	—	—	—	—
RTV Cables		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—
Sanitation		—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—
Toler Facilities		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	945	—	—	113	113	30	30	2 607
Landfill Sites		—	945	—	—	113	113	30	30	2 607
Waste Transfer Stations		—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—
Waste Transfer Plants		—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—
Breakwaters		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—
Cable Layout		—	—	—	—	—	—	—	—	—
Distribution Layout		—	—	—	—	—	—	—	—	—
Capital Spends		—	—	—	—	—	—	—	—	—
Community Assets		179	95	(271)	9 188	40 745	40 745	5 490	135	3 288
Community Facilities		(28)	95	(271)	(4 827)	14 839	14 839	5 490	70	3 133
Halls		—	—	—	—	—	—	—	—	—
Centres		—	95	(95)	(5 827)	14 839	14 839	5 490	40	2 915
Clubs		—	—	—	—	—	—	—	—	—
Clubs/Care Centres		—	—	—	—	—	—	—	—	—
Recreation Centres		—	—	—	—	—	—	—	—	—
Training Stations		—	—	—	—	—	—	—	—	—

Table SA35 Future Financial implications

Vote Description	Ref	2024/25 Medium Term Revenue & Expenditure Framework			Forecasts			
R thousand		Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Present value
Capital expenditure	1							
Vote 1 - Mayor and Council		127	133	139				
Vote 2 - Finance and Administration		4 175	4 367	4 568				
Vote 3 - Internal Audit		210	220	230				
Vote 4 - Community and Social Services		-	-	-				
Vote 5 - Sport and Recreation		-	-	-				
Vote 6 - Public Safety		5 000	5 230	5 471				
Vote 7 - Housing		55	58	60				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		139 355	95 824	64 805				
Vote 10 - Road Transport		10 500	10 593	11 488				
Vote 11 - Environment Protection		800	837	875				
Vote 12 - Energy Sources		6 997	6 670	2 475				
Vote 13 - Other		435	909	950				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		500	523	547				
List entity summary if applicable								
Total Capital Expenditure		168 153	125 753	91 607	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Mayor and Council		59 522	62 260	65 124				
Vote 2 - Finance and Administration		275 376	288 202	301 415				
Vote 3 - Internal Audit		82 453	86 246	90 213				
Vote 4 - Community and Social Services		72 226	76 089	79 520				
Vote 5 - Sport and Recreation		5 194	5 485	5 737				
Vote 6 - Public Safety		110 100	115 164	120 462				
Vote 7 - Housing		13 306	12 767	13 252				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		68 134	65 899	70 000				
Vote 10 - Road Transport		129 444	135 399	141 627				
Vote 11 - Environment Protection		27 666	27 844	30 380				
Vote 12 - Energy Sources		183 977	192 433	201 232				
Vote 13 - Other		6 181	6 465	6 763				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		169 528	174 545	182 575				
List entity summary if applicable								
Total future operational costs		1 203 108	1 249 997	1 308 299	-	-	-	-
Future revenue by source	3							
Exchange Revenue								
Service charges - Electricity		191 738	200 558	209 784				
Service charges - Water		-	-	-				
Service charges - Waste Water Management		-	-	-				
Service charges - Waste Management		66 928	70 007	73 227				
Agency services		6 892	7 209	7 540				
List other revenues sources if applicable								
List entity summary if applicable								
Total future revenue		265 558	277 774	290 551	-	-	-	-
Net Financial Implications		1 195 203	1 097 976	1 199 355				

Table SA36 List of Capital Project

Project Names	Draft Budget 20
Asset & Fleet Management Furniture and Equipment	15 000.00
Asset & Fleet Management Machinery and Equipment	10 000.00
Voice Recorder	200 000.00
ADMIN AND CORP MANAGEMENT SERVICES FURNITURE AND EQUIPMENT	100 000.00
Computer Equipment	60 000.00
INTERNAL AUDIT: FURNITURE AND OFFICE EQUIPMENT	30 000.00
SPG Computers	120 000.00
STAFF DEPOT ABLUTION FACILITIES - PHASE 3	3 000 000.00
Oatlands Landfill Site_Cost	3 000 000.00
MLB OFFICES IN WARD 17	300 000.00
MUNICIPAL VEHICLE POUND IN WARD 17	5 000 004.00
PORT SHEPTSTONE CIVIC CENTRE UPGRADE IN WARD 18	2 000 004.00
RATIONALISATION OF OFFICE SPACE (WELLNESS CENTRE)	2 000 004.00
Repairs to Mbhele Pedestrian Bridge	2 499 996.00
PORT SHEPSTONE PARK AND BEAUTIFICATION WARD 18	800 004.00
INSTALLATION OF NEW STREET LIGHTS	1 500 000.00
INSTALLATION OF NEW SOLAR STREETLIGHTS	1 000 000.00
Upgrade of Reynold Street	34 782 610.00
Mbayimbayi Main Road Upgrade Ward 21	999 996.00
OUTDOOR GYM FACILITIES	99 996.00
Outdoor Facilities:Tatane Sportfield	3 000 000.00
Community Park in Ward 5	300 000.00
Rural Road and Stormwater Rehabilitation (Internal Funded)	9 999 996.00
Road Regravelling and Concrete Section Ward 34	2 499 996.00
Chief Road In Ward 4	2 000 004.00
MARGATE HALL RECONSTRUCTION WARD 2	6 972 180.00
ZG Hall Roof Repairs	2 000 004.00
Renovations: Izingolweni Halls	500 004.00
Mhlambunzima Hall Renovation	500 004.00
Qhinqa Sportfields Renovations	999 996.00
MAZUBANE PEDESTRIAN BRIDGE (WARD 21)	999 996.00
MAZUBANE/DIKWE PEDESTRIAN BRIDGE WARD 20	300 000.00
MVUZANE ROAD AND VEHICULAR BRIDGE WARD 14	3 999 996.00
PEDESTRIAN BRIDGE EXTENSION 3 WARD 6	999 996.00
NKANGENI VEHICULAR BRIDGE WARD 25	3 999 996.00
Bhayiya Vehicular Bridge	2 000 004.00
Nhlangeni Vehicular Bridge	3 999 996.00
Nkandla Bridge	2 000 004.00
Repairs to Nositha Pedestrian Bridge Ward 27	1 000 000.00
Construction of Municipal Asphalt Plant	800 004.00
ROADS RESEALS	500 004.00
LONJANI TO KHUMBUZA ROAD	3 000 000.00
Bomvini School Road	3 999 996.00
Nkanyezini Road	3 999 996.00
Mandla Mzelemu Road	5 000 004.00
Corner House Ring Road	3 999 996.00
ROADS URBAN STORMWATER	2 600 004.00
WATER TANKS	300 000.00
RURAL ROADS URBAN STORMWATER IUDG	9 999 996.00
BEACH FACILITIES REFUBRISHMENT	800 000.00
Control Room Software	500 000.00
CCTV Microwave linking	1 500 000.00
FIRE FIGHTING FURNITURE AND EQUIPMENT	600 000.00
INSTALLATION OF CCTV CAMERAS	1 500 000.00
REVENUE FURNITURE AND EQUIPMENT	20 000.00
EXPENDITURE FURNITURE AND EQUIPMENT	40 000.00
CFO Furniture	50 000.00
Budget & Reporting Furniture and Equipment	45 000.00
Traffic Computer Assets	300 000.00
Traffic - Furniture & Equipment	600 000.00
SCM Computers	100 000.00
SCM: Furniture and Office Equipment	15 000.00
STREET CLEANSING COMPUTER ASSETS	200 000.00
VERGE MAINTENANCE EQUIPMENT	300 000.00
Road Reseals	10 500 000.00
Margate Airport Fencing	434 783.00
LEGAL: COMPUTER AND EQUIPMENT	50 000.00
LEGAL: FURNITURE AND OFFICE EQUIPMENT	30 000.00
Energy Efficiency DSM	4 734 780.00
ENERGY TOOLS AND MACHINERY	1 262 004.00
Cable Replacement	999 996.00
SPG Furniture and Equipment	127 000.00
Office Computer Equipment_Technical Services	35 000.00
Furniture and Equipment_Technical Services	20 000.00
TOWN PLANNING COMPUTER ASSETS	100 000.00
IT Equipment	3 500 004.00
	168 153 353.00

Legislation compliance status

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

In year reporting

Reporting to National Treasury in electronic format was fully complied with monthly. Section 71 reporting to the Executive Mayor (within 10 working days).

Internship programme

The Municipality is participating in the Municipal Financial Management Internship programme and has employed five interns undergoing training in various divisions of the Financial Services Department, of the five interns four have been appointed permanently. The remaining two are still under the training and municipality has an obligation to replace the vacant positions of the three interns.

Budget and Treasury Office

The Budget and Treasury Office has been established in accordance with the MFMA.

Audit Committee

An Audit Committee is shared with other municipalities within the district and is fully functional.

Service Delivery and Implementation Plan

The detail 2024/25 draft SDBIP document will be compiled and will be tabled before council.

Annual Report

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