



The Game changer of South Coast development

KZN216

*RAY NKONYENI LOCAL
MUNICIPALITY*

**ADJUSTMENT BUDGET AND
MTREF 2024/25**

Table of Contents

PART 1 – BUDGET	5
1. Mayor’s Budget Speech	5
2. Resolutions	5
3. Executive Summary.....	5
3.1 MFMA Circulars	5
4. Consolidated Overview	9
5. Operating Revenue Framework	10
6. Operating Expenditure Framework	13
7. Capital Expenditure	15
PART 2 –ANNUAL BUDGET TABLES	16
8. Annual Budget Tables	16
9. Municipal Manager’s Quality certificate	31
PART 3 – SUPPORTING DOCUMENTATION	32

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 the Council through an Adjustments Budget.

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

PART 1 – BUDGET

1. Mayor’s Budget Speech

Refer to the attached Mayor’s Speech

2. Resolutions

Refer to attached Council Resolution

3. Executive Summary

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

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

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

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

3.1 MFMA Circulars

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

3.1.1 Funding the Budget

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

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

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

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

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

3.1.2 A Credible Budget

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

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

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

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

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

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

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

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

3.1.3. Background

The Municipality is preparing the adjustment budget as per Section 28(2) of the MFMA, an Adjustments Budget -

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

- f) may correct any errors in the annual budget; and*
- g) may provide for any other expenditure within a prescribed framework.*

Therefore, the municipality has a certain revenue item which did not perform well and needed to be adjusted downwards. The municipality also received or been allocated more funds in the grants. The Revenue shown below is for both Capital and Operational revenue. The revenue has been adjusted upwards by R 37.6 million, which the large part of it is the Transfers and Subsidies. Transfers and Subsidies include Disaster Response of R 22.76 million, Airport Grant of R 3 million, Provincialisation of Libraries of R 12.418 million and the approved roll over grant of Disaster Recovery of R 759 thousand. Therefore, our own revenue has been adjusted downwards by R 3.2 million.

The operational expenditure has increased by R 50.66 million, which is equal to 4%. The major adjustment is on the Contracted Services, which contributed by the Security services of R 25 million, Disaster projects of R22.76 million, VAT review R4 million and EPWP of R3.5 million. Employee Related Costs have also increased by R 4.9 million, but R 5.5 (Including SDL). The capital expenditure has a downwards adjustment of R 1.9 million.

4. Consolidated Overview

KZN216 Ray Nkonyeni - Table B1 Adjustments Budget Summary - 28/02/25

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	532 893	532 893	–	–	–	–	(42)	(42)	532 850	557 406	583 046
Service charges	278 556	278 556	–	–	–	–	(54)	(54)	278 503	291 370	304 773
Investment revenue	11 916	11 916	–	–	–	–	1 305	1 305	13 220	12 464	13 037
Transfers recognised - operational	324 656	324 701	–	–	–	–	47 437	47 437	372 138	328 401	329 975
Other own revenue	122 121	123 933	–	–	–	–	(14 485)	(14 485)	109 447	122 674	129 445
Total Revenue (excluding capital transfers and contributions)	1 270 142	1 271 998	–	–	–	–	34 160	34 160	1 306 158	1 312 314	1 360 277
Employee costs	497 297	497 297	–	–	–	–	5 954	5 954	503 252	520 318	544 101
Remuneration of councillors	34 185	34 185	–	–	–	–	803	803	34 988	35 758	37 403
Depreciation & asset impairment	119 129	119 129	–	–	–	–	–	–	119 129	124 609	130 341
Finance charges	11 818	11 818	–	–	–	–	(1 000)	(1 000)	10 818	12 362	12 930
Inventory consumed and bulk purchases	166 532	166 532	–	–	–	–	(65)	(65)	166 466	174 192	182 205
Transfers and subsidies	17 633	17 099	–	–	–	–	(1 533)	(1 533)	15 566	17 952	18 778
Other expenditure	403 604	404 871	–	–	–	–	46 541	46 541	451 412	422 139	441 557
Total Expenditure	1 250 198	1 250 931	–	–	–	–	50 699	50 699	1 301 630	1 307 330	1 367 315
Surplus/(Deficit)	19 944	21 067	–	–	–	–	(16 539)	(16 539)	4 528	4 985	(7 038)
Transfers and subsidies - capital (monetary allocations)	132 163	132 685	–	–	–	–	3 000	3 000	135 685	122 164	83 468
Transfers and subsidies - capital (in-kind - all)	–	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	152 107	153 752	–	–	–	–	(13 539)	(13 539)	140 213	127 149	76 430
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–	–
Surplus/ (Deficit) for the year	152 107	153 752	–	–	–	–	(13 539)	(13 539)	140 213	127 149	76 430
Capital expenditure & funds sources											
Capital expenditure	187 558	188 012	–	–	–	–	(1 903)	(1 903)	186 109	195 292	199 792
Transfers recognised - capital	114 924	115 378	–	–	–	–	2 609	2 609	117 987	120 211	125 741
Borrowing	9 000	9 000	–	–	–	–	–	–	9 000	8 520	4 428
Internally generated funds	63 634	63 634	–	–	–	–	(4 512)	(4 512)	59 122	66 561	69 623
Total sources of capital funds	187 558	188 012	–	–	–	–	(1 903)	(1 903)	186 109	195 292	199 792
Financial position											
Total current assets	833 735	834 244	–	–	–	–	(30 502)	(30 502)	803 742	921 958	997 366
Total non current assets	2 242 159	2 242 613	–	–	–	–	161 552	161 552	2 404 164	2 324 651	2 397 933
Total current liabilities	439 675	438 993	–	–	–	–	88 522	88 522	527 515	503 510	601 977
Total non current liabilities	170 711	170 711	–	–	–	–	53 679	53 679	224 390	149 943	123 736
Community wealth/Equity	2 465 507	2 467 152	–	–	–	–	(11 152)	(11 152)	2 456 001	2 593 156	2 669 586
Cash flows											
Net cash from (used) operating	189 835	190 552	–	–	–	–	10 380	10 380	200 931	185 298	181 431
Net cash from (used) investing	(161 114)	(161 568)	–	–	–	–	8 867	8 867	(152 701)	(168 525)	(176 277)
Net cash from (used) financing	(24 605)	(24 605)	–	–	–	–	–	–	(24 605)	(26 631)	(32 340)
Cash/cash equivalents at the year end	118 367	118 630	–	–	–	–	(28 599)	(28 599)	90 031	80 172	52 987
Cash backing/surplus reconciliation											
Cash and investments available	151 021	151 284	–	–	–	–	(61 253)	(61 253)	90 031	175 318	183 858
Application of cash and investments	(244 100)	(246 309)	–	–	–	–	(67)	(67)	(246 376)	(231 068)	(182 741)
Balance - surplus (shortfall)	395 120	397 592	–	–	–	–	(61 186)	(61 186)	336 407	406 386	366 599
Asset Management											
Asset register summary (WDV)	2 114 269	2 112 269	–	–	–	–	(12 326)	(12 326)	2 099 944	2 062 989	1 996 345
Depreciation	86 018	86 018	–	–	–	–	–	–	86 018	89 975	94 113
Renewal and Upgrading of Existing Assets	72 990	69 378	–	–	–	–	470	470	69 849	73 628	77 014
Repairs and Maintenance	135 600	135 788	–	–	–	–	19 476	19 476	155 264	134 516	140 703
Free services											
Cost of Free Basic Services provided	1 345	1 345	–	–	–	–	(1 345)	(1 345)	–	1 407	1 472
Revenue cost of free services provided	–	–	–	–	–	–	–	–	–	–	–
Households below minimum service level											
Water:	–	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–	–

Total Original Budget for revenue is R 1,402 billion including both operational and capital revenue and was adjusted by R 2.310 million in October 2024 during the Special Adjustment. In the current adjustment budget, it has increased by R 37.160 million. Therefore, the total revenue budget for both operational and capital amounts to R 1.442 billion.

Total Original Budget for operating expenditure excluding capital expenditure is R 1,250.2 billion and is adjusted upwards by R 50.699 million. The overall Original budgeted performance shows a surplus of R 152.607 million and Adjusted budget shows a surplus of R 140.213. Included in the budget performance is an item for depreciation and asset impairment to the value of R 107.839 million and it is funded as per the Circular No. 115.

The Original Budget for Capital expenditure was adjusted downwards by R 1.903 million from R 188.012 million to R 186.109 million. The adjustment is due to an additional of the Margate Airport grants and the reduction in the internal funded projects, that were put on hold due to the unrest that happened in October.

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 developmental 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 Adjusted 2024/25 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source.

KZN216 Ray Nkonyeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/25

Description	Ref	Budget Year 2024/25								Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	4	5	6	7	8	9	10	
Revenue By Source											
Exchange Revenue											
Service charges - Electricity	2	207 222	207 222	-	-	-	-	(54)	(54)	207 168	216 754
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	71 335	71 335	-	-	-	-	-	-	71 335	74 616
Sale of Goods and Rendering of Services		22 615	22 615					(9 846)	(9 846)	12 769	18 590
Agency services		6 892	6 892					131	131	7 022	7 209
Interest		-	-					-	-	-	-
Interest earned from Receivables		8 202	8 202					1 754	1 754	9 956	8 579
Interest earned from Current and Non Current Assets		11 916	11 916					1 305	1 305	13 220	12 464
Dividends		-	-					-	-	-	-
Rent on Land		-	-					-	-	-	-
Rental from Fixed Assets		5 203	5 826					(580)	(580)	5 246	5 442
Licence and permits		737	737					(265)	(265)	472	771
Operational Revenue		1 091	2 279					(144)	(144)	2 135	1 141
Non-Exchange Revenue											
Property rates	2	532 893	532 893	-	-	-	-	(42)	(42)	532 850	557 406
Surcharges and Taxes		-	-					-	-	-	-
Fines, penalties and forfeits		32 812	32 812					(7 565)	(7 565)	25 246	34 321
Licences or permits		11 956	11 956					(5)	(5)	11 952	12 506
Transfer and subsidies - Operational		324 656	324 701					47 437	47 437	372 138	328 401
Interest		32 615	32 615					2 034	2 034	34 648	34 115
Fuel Levy		-	-					-	-	-	-
Operational Revenue		-	-					-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-
Other Gains		-	-					-	-	-	-
Discontinued Operations		-	-					-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 270 142	1 271 998	-	-	-	-	34 160	34 160	1 306 158	1 312 314

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 1,271.998 billion, it is adjusted upwards by R34.160 million.

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 reflects individual municipality tariff for rates since the new valuation and new tariffs will be implemented in 2024/25 budget year.

5.2. Sale of Electricity and Impact of Tariff Increases

Services charges electricity at a total budget of R207.222 million, with downwards adjustment of R54 thousands.

5.3. Waste Removal and Impact of Tariff budget

The Service charges waste removal budget for 2024/25 is R 71. 335, no adjustment has taken place for this item.

5.4. Waste Removal and Impact of Tariff Increases

The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term, no adjustment has taken place for this item.

5.5. Rental on Fixed Asset

The original budget of the rental on fixed assets is R 5.203 million and was adjusted in October by R623 thousand to R5.826 million. There is a further reduction of R580 thousand and made total adjusted budget to R 5.246 million.

5.6. Operational Revenue

The original budget of operational revenue is 1.091 million and was adjusted by R1.188 million to 2.279 million in October 2024. This line item has further reduced by R144 thousand to R 2.135 million.

6. Operating Expenditure Framework

KZN216 Ray Nkonyeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	+1 2025/26	+2 2026/27
R thousands	1	A	3 A1	4 B	5 C	6 D	7 E	8 F	9 G	10 H		
Expenditure By Type												
Employee related costs		497 297	497 297	-	-	-	-	5 954	5 954	503 252	520 318	544 101
Remuneration of councillors		34 185	34 185					803	803	34 988	35 758	37 403
Bulk purchases - electricity		153 550	153 550	-	-	-	-	-	-	153 550	160 613	168 001
Inventory consumed		12 982	12 982	-	-	-	-	(65)	(65)	12 916	13 579	14 204
Debt impairment		11 290	11 290					-	-	11 290	11 809	12 352
Depreciation and amortisation		107 839	107 839					-	-	107 839	112 800	117 989
Interest		11 818	11 818					(1 000)	(1 000)	10 818	12 362	12 930
Contracted services		227 033	228 241	-	-	-	-	46 904	46 904	275 145	237 477	248 401
Transfers and subsidies		17 633	17 099					(1 533)	(1 533)	15 566	17 952	18 778
Irrecoverable debts written off		5 000	5 000					-	-	5 000	5 230	5 471
Operational costs		171 571	171 630					(363)	(363)	171 267	179 432	187 686
Losses on disposal of Assets		-	-					-	-	-	-	-
Other Losses		-	-					-	-	-	-	-
Total Expenditure		1 250 198	1 250 931	-	-	-	-	50 699	50 699	1 301 630	1 307 330	1 367 315

6.1. Employee Related Costs & Remuneration of councillors

The budget for employee related cost and remuneration of councilor's amounts to R 531.5 million for 2024/25 financial year, has slight increase of R 803 thousand.

6.2. Bulk purchases

Bulk purchases' original budget is R153.550 and no adjustment has taken place for this item.

6.3. Debt Impairment

The original budget for debt impairment amount is R 11.290 million and no adjustment has taken place for this item.

6.4. Depreciation and amortization

The original budget of depreciation and amortization amount is R 107.839 million and no adjustment has taken place for this item.

6.5. Interest Expense

Interest expense amounted to R 11.8 million and that includes the finance charges of DBSA loan and the interest of financial lease and has downwards adjustment of R 1 million.

6.6. Contracted services

The original budget for contracted services equal to 18 per cent of the expenditure budget and has been budgeted at R 227.033 million. Contracted services are adjusted upward to R 275.145 million. Contracted Services are made up of 3 categories namely, Consultants and Professional Services, Contractors, and Outsourced services. The adjustment is as the results of the Disaster projects for the received grants of R 22.76 million as well as the adjustment in the Security Services of R 25 million.

6.7. Other expenditure

Other expenditure includes items such as audit fees, subsistence and travelling, professional fees, legal fees, bank charges, Budget Road shows, municipal running cost and all other expenditure forms part on the above-mentioned categories of expenses. Operational expenditure has been adjusted downwards by R 363 thousand.

6.8. 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 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.

6.9. Overall expenditure

The overall special adjusted operational expenditure budget for 2024/25 amounts to 1,301.630 billion.

7. Capital Expenditure

KZN216 Ray Nkonyeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2025

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2025/26	+2 2026/27
A		5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H				
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted													
Vote 1 - Executive and Council	2	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted													
Vote 1 - Executive and Council	2	387	387	-	-	-	-	(372)	(372)	15	405	423	
Vote 2 - Finance and Administration		7 300	7 300	-	-	-	-	(3 897)	(3 897)	3 403	7 636	7 987	
Vote 3 - Internal Audit		210	210	-	-	-	-	(112)	(112)	98	220	230	
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		4 600	4 600	-	-	-	-	(2 300)	(2 300)	2 300	4 812	5 033	
Vote 7 - Housing		55	55	-	-	-	-	-	-	55	58	60	
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning and Development		140 425	140 879	-	-	-	-	1 090	1 090	141 969	146 884	153 641	
Vote 10 - Road Transport		15 900	15 900	-	-	-	-	1 678	1 678	17 578	16 631	17 396	
Vote 11 - Environmental Protection		1 285	1 285	-	-	-	-	2 409	2 409	3 693	1 344	1 406	
Vote 12 - Energy Sources		15 997	15 997	-	-	-	-	-	-	15 997	15 839	12 083	
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		1 400	1 400	-	-	-	-	(400)	(400)	1 000	1 464	1 532	
Capital single-year expenditure sub-total		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Total Capital Expenditure - Vote		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Capital Expenditure - Functional													
Governance and administration													
Executive and council		7 897	7 897	-	-	-	-	(4 381)	(4 381)	3 516	8 260	8 640	
Finance and administration		387	387	-	-	-	-	(372)	(372)	15	405	423	
Internal audit		7 300	7 300	-	-	-	-	(3 897)	(3 897)	3 403	7 636	7 987	
Community and public safety		210	210	-	-	-	-	(112)	(112)	98	220	230	
Community and social services		4 655	4 655	-	-	-	-	(2 300)	(2 300)	2 355	4 869	5 093	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		-	-	-	-	-	-	-	-	-	-	-	
Housing		4 600	4 600	-	-	-	-	(2 300)	(2 300)	2 300	4 812	5 033	
Health		55	55	-	-	-	-	-	-	55	58	60	
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	
Planning and development		157 125	157 579	-	-	-	-	2 568	2 568	160 147	164 353	171 913	
Road transport		140 425	140 879	-	-	-	-	1 090	1 090	141 969	146 884	153 641	
Environmental protection		15 900	15 900	-	-	-	-	1 678	1 678	17 578	16 631	17 396	
Trading services		800	800	-	-	-	-	(200)	(200)	600	837	875	
Energy sources		17 397	17 397	-	-	-	-	(400)	(400)	16 997	17 303	13 615	
Water management		15 997	15 997	-	-	-	-	-	-	15 997	15 839	12 083	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		-	-	-	-	-	-	-	-	-	-	-	
Other		1 400	1 400	-	-	-	-	(400)	(400)	1 000	1 464	1 532	
Total Capital Expenditure - Functional	3	187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Funded by:													
National Government		114 490	114 943	-	-	-	-	0	0	114 944	119 756	125 265	
Provincial Government		435	435	-	-	-	-	2 609	2 609	3 043	455	476	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	114 924	115 378	-	-	-	-	2 609	2 609	117 987	120 211	125 741	
Borrowing		9 000	9 000	-	-	-	-	-	-	9 000	8 520	4 428	
Internally generated funds		63 634	63 634	-	-	-	-	(4 512)	(4 512)	59 122	66 561	69 623	
Total Capital Funding		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	

The Capital Expenditure Budget is adjusted downwards by R 1.903 million. The adjustment affected the National government funding which increased by R 2.609 million and Internally funded projects which adjusted downwards by R 4.512 million. The capital budget is aimed at facilitating service delivery where it is essential and addressing historical backlogs of our country.

Capital Budget (Excl. Vat)

- Integrated Urban Development Grant R 75, 462 million
- Neighbourhood Grant R 34, 783 million
- Energy Efficiency Demand R 4,735 million

• Margate Airport	R 3,043 million
• Borrowings	R 9,000 million
• Internally generated funds	<u>R 59,122 million</u>
	<u>R 186,109 million</u>

PART 2 –ANNUAL BUDGET TABLES

8. Annual Budget Tables

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

Table 1 MBRR Table B1 - Budget Summary

KZN216 Ray Nkonyeni - Table B1 Adjustments Budget Summary - 28/02/25

Description	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
	Original Budget	Prior Adjusted 1	Accum. Funds 2	Multi-year capital 3	Unfore. Unavoid. 4	Nat. or Prov. Govt 5	Other Adjusts. 6	Total Adjusts. 7	Adjusted Budget 8	Adjusted Budget	Adjusted Budget
R thousands	A	A1	B	C	D	E	F	G	H		
Financial Performance											
Property rates	532 893	532 893	-	-	-	-	(42)	(42)	532 850	557 406	583 046
Service charges	278 556	278 556	-	-	-	-	(54)	(54)	278 503	291 370	304 773
Investment revenue	11 916	11 916	-	-	-	-	1 305	1 305	13 220	12 464	13 037
Transfers recognised - operational	324 656	324 701	-	-	-	-	47 437	47 437	372 138	328 401	329 975
Other own revenue	122 121	123 933	-	-	-	-	(14 485)	(14 485)	109 447	122 674	129 445
Total Revenue (excluding capital transfers and contributions)	1 270 142	1 271 998	-	-	-	-	34 160	34 160	1 306 158	1 312 314	1 360 277
Employee costs	497 297	497 297	-	-	-	-	5 954	5 954	503 252	520 318	544 101
Remuneration of councillors	34 185	34 185	-	-	-	-	803	803	34 988	35 758	37 403
Depreciation & asset impairment	119 129	119 129	-	-	-	-	-	-	119 129	124 609	130 341
Finance charges	11 818	11 818	-	-	-	-	(1 000)	(1 000)	10 818	12 362	12 930
Inventory consumed and bulk purchases	166 532	166 532	-	-	-	-	(65)	(65)	166 466	174 192	182 205
Transfers and subsidies	17 633	17 099	-	-	-	-	(1 533)	(1 533)	15 566	17 952	18 778
Other expenditure	403 604	404 871	-	-	-	-	46 541	46 541	451 412	422 139	441 557
Total Expenditure	1 250 198	1 250 931	-	-	-	-	50 699	50 699	1 301 630	1 307 330	1 367 315
Surplus/(Deficit)	19 944	21 067	-	-	-	-	(16 539)	(16 539)	4 528	4 985	(7 038)
Transfers and subsidies - capital (monetary allocations)	132 163	132 685	-	-	-	-	3 000	3 000	135 685	122 164	83 468
Transfers and subsidies - capital (in-kind - all)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430
Capital expenditure & funds sources											
Capital expenditure	187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792
Transfers recognised - capital	114 924	115 378	-	-	-	-	2 609	2 609	117 987	120 211	125 741
Borrowing	9 000	9 000	-	-	-	-	-	-	9 000	8 520	4 428
Internally generated funds	63 634	63 634	-	-	-	-	(4 512)	(4 512)	59 122	66 561	69 623
Total sources of capital funds	187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792
Financial position											
Total current assets	833 735	834 244	-	-	-	-	(30 502)	(30 502)	803 742	921 958	997 366
Total non current assets	2 242 159	2 242 613	-	-	-	-	161 552	161 552	2 404 164	2 324 651	2 397 933
Total current liabilities	439 675	438 993	-	-	-	-	88 522	88 522	527 515	503 510	601 977
Total non current liabilities	170 711	170 711	-	-	-	-	53 679	53 679	224 390	149 943	123 736
Community wealth/Equity	2 465 507	2 467 152	-	-	-	-	(11 152)	(11 152)	2 456 001	2 593 156	2 669 586
Cash flows											
Net cash from (used) operating	189 835	190 552	-	-	-	-	10 380	10 380	200 931	185 298	181 431
Net cash from (used) investing	(161 114)	(161 568)	-	-	-	-	8 867	8 867	(152 701)	(168 525)	(176 277)
Net cash from (used) financing	(24 605)	(24 605)	-	-	-	-	-	-	(24 605)	(26 631)	(32 340)
Cash/cash equivalents at the year end	118 367	118 630	-	-	-	-	(28 599)	(28 599)	90 031	80 172	52 987
Cash backing/surplus reconciliation											
Cash and investments available	151 021	151 284	-	-	-	-	(61 253)	(61 253)	90 031	175 318	183 858
Application of cash and investments	(244 100)	(246 309)	-	-	-	-	(67)	(67)	(246 376)	(231 068)	(182 741)
Balance - surplus (shortfall)	395 120	397 592	-	-	-	-	(61 186)	(61 186)	336 407	406 386	366 599
Asset Management											
Asset register summary (WDV)	2 114 269	2 112 269	-	-	-	-	(12 326)	(12 326)	2 099 944	2 062 989	1 996 345
Depreciation	86 018	86 018	-	-	-	-	-	-	86 018	89 975	94 113
Renewal and Upgrading of Existing Assets	72 990	69 378	-	-	-	-	470	470	69 849	73 628	77 014
Repairs and Maintenance	135 600	135 788	-	-	-	-	19 476	19 476	155 264	134 516	140 703
Free services											
Cost of Free Basic Services provided	1 345	1 345	-	-	-	-	(1 345)	(1 345)	-	1 407	1 472
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-	-
Households below minimum service level											
Water:	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-	-

- Table B1 is a budget summary and provides a concise overview of the municipality's budget from all the major financial perspectives (financial performance, capital expenditure and funding sources, financial position, cash flow, MFMA funding compliance and asset management).
- The table provides an overview of the amounts approved by the 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 2 MBRR Table B2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

KZN216 Ray Nkonyeni - Table B2 Adjustments Budget Financial Performance (functional classification) - 28/02/25

Standard Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 5 A1	Accum. Funds 6 B	Multi-year capital 7 C	Unfore. Unavoid. 8 D	Nat. or Prov. Govt 9 E	Other Adjusts. 10 F	Total Adjusts. 11 G	Adjusted Budget 12 H	Adjusted Budget	Adjusted Budget
R thousands	1, 4											
Revenue - Functional												
Governance and administration		891 408	891 408	-	-	-	-	3 322	3 322	894 730	924 221	953 324
Executive and council		302 729	302 729	-	-	-	-	-	-	302 729	308 450	309 120
Finance and administration		588 679	588 679	-	-	-	-	3 322	3 322	592 001	615 771	644 204
Internal audit		-	-	-	-	-	-	-	-	-	-	-
Community and public safety		20 353	20 353	-	-	-	-	12 566	12 566	32 919	21 602	22 425
Community and social services		17 592	17 592	-	-	-	-	12 226	12 226	29 818	18 816	19 612
Sport and recreation		77	77	-	-	-	-	(27)	(27)	50	80	84
Public safety		175	175	-	-	-	-	(20)	(20)	156	184	192
Housing		2 509	2 509	-	-	-	-	387	387	2 895	2 522	2 536
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		183 592	184 159	-	-	-	-	30 202	30 202	214 361	176 704	145 695
Planning and development		131 761	132 328	-	-	-	-	12 975	12 975	145 303	122 489	88 985
Road transport		51 433	51 433	-	-	-	-	17 227	17 227	68 660	53 799	56 274
Environmental protection		398	398	-	-	-	-	(0)	(0)	398	417	436
Trading services		306 320	306 320	-	-	-	-	(8 959)	(8 959)	297 361	311 290	321 609
Energy sources		224 676	224 676	-	-	-	-	(9 587)	(9 587)	215 089	229 294	235 842
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		81 644	81 644	-	-	-	-	628	628	82 272	81 995	85 767
Other		632	2 443	-	-	-	-	29	29	2 473	661	692
Total Revenue - Functional	2	1 402 305	1 404 683	-	-	-	-	37 160	37 160	1 441 843	1 434 478	1 443 745
Expenditure - Functional												
Governance and administration		421 137	421 137	-	-	-	-	30 212	30 212	451 349	440 655	460 773
Executive and council		61 218	60 918	-	-	-	-	74	74	60 992	64 034	66 979
Finance and administration		320 759	320 759	-	-	-	-	32 230	32 230	352 989	335 660	350 948
Internal audit		39 160	39 460	-	-	-	-	(2 092)	(2 092)	37 367	40 961	42 845
Community and public safety		146 225	146 225	-	-	-	-	12 975	12 975	159 200	152 951	159 987
Community and social services		71 658	71 658	-	-	-	-	(18)	(18)	71 640	74 954	78 402
Sport and recreation		5 314	5 314	-	-	-	-	82	82	5 396	5 558	5 814
Public safety		55 858	55 858	-	-	-	-	11 899	11 899	67 757	58 428	61 115
Housing		13 395	13 395	-	-	-	-	1 012	1 012	14 407	14 011	14 656
Health		-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		310 586	310 131	-	-	-	-	5 164	5 164	315 295	324 350	339 270
Planning and development		74 768	74 313	-	-	-	-	(6 838)	(6 838)	67 475	77 684	81 257
Road transport		208 152	208 152	-	-	-	-	11 082	11 082	219 234	217 727	227 742
Environmental protection		27 666	27 666	-	-	-	-	920	920	28 586	28 939	30 270
Trading services		365 800	365 800	-	-	-	-	3 350	3 350	369 150	382 626	400 227
Energy sources		185 942	185 942	-	-	-	-	(288)	(288)	185 654	194 495	203 442
Water management		-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-
Waste management		179 858	179 858	-	-	-	-	3 639	3 639	183 496	188 131	196 785
Other		6 451	7 639	-	-	-	-	(1 002)	(1 002)	6 637	6 748	7 058
Total Expenditure - Functional	3	1 250 198	1 250 931	-	-	-	-	50 699	50 699	1 301 630	1 307 330	1 367 315
Surplus/(Deficit) for the year		152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430

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

- Table B2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

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

Table 3 MBRR Table B3 - Budgeted Financial Performance (revenue and expenditure by vote)

KZN216 Ray Nkonyeni - Table B3 Adjustments Budget Financial Performance (revenue and expenditure by municipal vote) - 28/02/2025

Vote Description <small>[Insert departmental structure etc]</small>	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	A1	B	C	D	E	F	G	H		
R thousands												
Revenue by Vote	1											
Vote 1 - Executive and Council		302 729	302 729	-	-	-	-	-	-	302 729	308 450	309 120
Vote 2 - Finance and Administration		588 679	588 679	-	-	-	-	3 322	3 322	592 001	615 771	644 204
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		17 095	17 095	-	-	-	-	12 226	12 226	29 321	18 286	19 030
Vote 5 - Sport and Recreation		77	77	-	-	-	-	(27)	(27)	50	80	84
Vote 6 - Public Safety		672	672	-	-	-	-	(20)	(20)	653	714	774
Vote 7 - Housing		2 509	2 509	-	-	-	-	387	387	2 895	2 522	2 536
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		131 761	132 328	-	-	-	-	12 975	12 975	145 303	122 489	88 985
Vote 10 - Road Transport		51 433	51 433	-	-	-	-	17 227	17 227	68 660	53 799	56 274
Vote 11 - Environmental Protection		1 031	2 842	-	-	-	-	29	29	2 871	1 078	1 128
Vote 12 - Energy Sources		224 676	224 676	-	-	-	-	(9 587)	(9 587)	215 089	229 294	235 842
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		81 644	81 644	-	-	-	-	628	628	82 272	81 995	85 767
Total Revenue by Vote	2	1 402 305	1 404 683	-	-	-	-	37 160	37 160	1 441 843	1 434 478	1 443 745
Expenditure by Vote	1											
Vote 1 - Executive and Council		62 817	62 517	-	-	-	-	(841)	(841)	61 676	65 707	68 729
Vote 2 - Finance and Administration		278 126	278 126	-	-	-	-	5 621	5 621	283 747	291 066	304 302
Vote 3 - Internal Audit		80 194	80 494	-	-	-	-	25 432	25 432	105 925	83 883	87 741
Vote 4 - Community and Social Services		68 449	68 449	-	-	-	-	(85)	(85)	68 364	71 598	74 891
Vote 5 - Sport and Recreation		5 314	5 314	-	-	-	-	82	82	5 396	5 558	5 814
Vote 6 - Public Safety		59 067	59 067	-	-	-	-	11 966	11 966	71 033	61 784	64 626
Vote 7 - Housing		13 395	13 395	-	-	-	-	1 012	1 012	14 407	14 011	14 656
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		74 768	74 313	-	-	-	-	(6 838)	(6 838)	67 475	77 684	81 257
Vote 10 - Road Transport		208 152	208 152	-	-	-	-	11 082	11 082	219 234	217 727	227 742
Vote 11 - Environmental Protection		34 117	35 305	-	-	-	-	(82)	(82)	35 223	35 687	37 328
Vote 12 - Energy Sources		185 942	185 942	-	-	-	-	(288)	(288)	185 654	194 495	203 442
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		179 858	179 858	-	-	-	-	3 639	3 639	183 496	188 131	196 785
Total Expenditure by Vote	2	1 250 198	1 250 931	-	-	-	-	50 699	50 699	1 301 630	1 307 330	1 367 315
Surplus/ (Deficit) for the year	2	152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430

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

Table 4 MBRR Table B4 - Budgeted Financial Performance (revenue and expenditure)

KZN216 Ray Nkonyeni - Table B4 Adjustments Budget Financial Performance (revenue and expenditure) - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands	1	A	A1	B	C	D	E	F	G	H		
Revenue By Source												
Exchange Revenue												
Service charges - Electricity	2	207 222	207 222	-	-	-	-	(54)	(54)	207 168	216 754	226 724
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	71 335	71 335	-	-	-	-	-	-	71 335	74 616	78 048
Sale of Goods and Rendering of Services		22 615	22 615					(9 846)	(9 846)	12 769	18 590	20 574
Agency services		6 892	6 892					131	131	7 022	7 209	7 540
Interest		-	-					-	-	-	-	-
Interest earned from Receivables		8 202	8 202					1 754	1 754	9 956	8 579	8 974
Interest earned from Current and Non Current Assets		11 916	11 916					1 305	1 305	13 220	12 464	13 037
Dividends		-	-					-	-	-	-	-
Rent on Land		-	-					-	-	-	-	-
Rental from Fixed Assets		5 203	5 826					(580)	(580)	5 246	5 442	5 692
Licence and permits		737	737					(265)	(265)	472	771	806
Operational Revenue		1 091	2 279					(144)	(144)	2 135	1 141	1 193
Non-Exchange Revenue												
Property rates	2	532 893	532 893	-	-	-	-	(42)	(42)	532 850	557 406	583 046
Surcharges and Taxes		-	-					-	-	-	-	-
Fines, penalties and forfeits		32 812	32 812					(7 565)	(7 565)	25 246	34 321	35 900
Licences or permits		11 956	11 956					(5)	(5)	11 952	12 506	13 081
Transfer and subsidies - Operational		324 656	324 701					47 437	47 437	372 138	328 401	329 975
Interest		32 615	32 615					2 034	2 034	34 648	34 115	35 684
Fuel Levy		-	-					-	-	-	-	-
Operational Revenue		-	-					-	-	-	-	-
Gains on disposal of Assets		-	-					-	-	-	-	-
Other Gains		-	-					-	-	-	-	-
Discontinued Operations		-	-					-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		1 270 142	1 271 998	-	-	-	-	34 160	34 160	1 306 158	1 312 314	1 360 277
Expenditure By Type												
Employee related costs		497 297	497 297	-	-	-	-	5 954	5 954	503 252	520 318	544 101
Remuneration of councillors		34 185	34 185	-	-	-	-	803	803	34 988	35 758	37 403
Bulk purchases - electricity		153 550	153 550	-	-	-	-	-	-	153 550	160 613	168 001
Inventory consumed		12 982	12 982	-	-	-	-	(65)	(65)	12 916	13 579	14 204
Debt impairment		11 290	11 290	-	-	-	-	-	-	11 290	11 809	12 352
Depreciation and amortisation		107 839	107 839	-	-	-	-	-	-	107 839	112 800	117 989
Interest		11 818	11 818	-	-	-	-	(1 000)	(1 000)	10 818	12 362	12 930
Contracted services		227 033	228 241	-	-	-	-	46 904	46 904	275 145	237 477	248 401
Transfers and subsidies		17 633	17 099	-	-	-	-	(1 533)	(1 533)	15 566	17 952	18 778
Irrecoverable debts written off		5 000	5 000	-	-	-	-	-	-	5 000	5 230	5 471
Operational costs		171 571	171 630	-	-	-	-	(363)	(363)	171 267	179 432	187 686
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 250 198	1 250 931	-	-	-	-	50 699	50 699	1 301 630	1 307 330	1 367 315
Surplus/(Deficit)		19 944	21 067	-	-	-	-	(16 539)	(16 539)	4 528	4 985	(7 038)
Transfers and subsidies - capital (monetary allocations)		132 163	132 685	-	-	-	-	3 000	3 000	135 685	122 164	83 468
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) before taxation		152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430
Income Tax		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	1	152 107	153 752	-	-	-	-	(13 539)	(13 539)	140 213	127 149	76 430

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

- Total operating revenue is R1,270 billion and total capital revenue is R 132.2 million in 2024/25
- Total revenue for 2023/24 financial year is R1.402 billion.
- Revenue to be generated from property rates is R532.9 million in the 2024/25 financial year therefore remains a main funding source for the municipality.
- Transfers recognized – operating includes the local government equitable share

and other operating grants from national and provincial government amounts to R302.7 million. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF. The municipality is not grants dependent since major part of revenue is own funding however we still must ensure that we collect every single cent that is due to us.

Table 5 MBRR Table B5 - Budgeted Capital Expenditure by vote, standard classification, and funding source

KZN216 Ray Nkonyeni - Table B5 Adjustments Capital Expenditure Budget by vote and funding - 28/02/2025

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2025/26	+2 2026/27
		A	A1	B	C	D	E	F	G	H	I	J	K
R thousands													
Capital expenditure - Vote													
Multi-year expenditure to be adjusted	2												
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be adjusted	2												
Vote 1 - Executive and Council		387	387	-	-	-	-	(372)	(372)	15	405	423	
Vote 2 - Finance and Administration		7 300	7 300	-	-	-	-	(3 897)	(3 897)	3 403	7 636	7 987	
Vote 3 - Internal Audit		210	210	-	-	-	-	(112)	(112)	98	220	230	
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		4 600	4 600	-	-	-	-	(2 300)	(2 300)	2 300	4 812	5 033	
Vote 7 - Housing		55	55	-	-	-	-	-	-	55	58	60	
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning and Development		140 425	140 879	-	-	-	-	1 090	1 090	141 969	146 884	153 641	
Vote 10 - Road Transport		15 900	15 900	-	-	-	-	1 678	1 678	17 578	16 631	17 396	
Vote 11 - Environmental Protection		1 285	1 285	-	-	-	-	2 409	2 409	3 693	1 344	1 406	
Vote 12 - Energy Sources		15 997	15 997	-	-	-	-	-	-	15 997	15 839	12 083	
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		1 400	1 400	-	-	-	-	(400)	(400)	1 000	1 464	1 532	
Capital single-year expenditure sub-total		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Total Capital Expenditure - Vote		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Capital Expenditure - Functional													
Governance and administration		7 897	7 897	-	-	-	-	(4 381)	(4 381)	3 516	8 260	8 640	
Executive and council		387	387	-	-	-	-	(372)	(372)	15	405	423	
Finance and administration		7 300	7 300	-	-	-	-	(3 897)	(3 897)	3 403	7 636	7 987	
Internal audit		210	210	-	-	-	-	(112)	(112)	98	220	230	
Community and public safety		4 655	4 655	-	-	-	-	(2 300)	(2 300)	2 355	4 869	5 093	
Community and social services		-	-	-	-	-	-	-	-	-	-	-	
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	
Public safety		4 600	4 600	-	-	-	-	(2 300)	(2 300)	2 300	4 812	5 033	
Housing		55	55	-	-	-	-	-	-	55	58	60	
Health		-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		157 125	157 579	-	-	-	-	2 568	2 568	160 147	164 353	171 913	
Planning and development		140 425	140 879	-	-	-	-	1 090	1 090	141 969	146 884	153 641	
Road transport		15 900	15 900	-	-	-	-	1 678	1 678	17 578	16 631	17 396	
Environmental protection		800	800	-	-	-	-	(200)	(200)	600	837	875	
Trading services		17 397	17 397	-	-	-	-	(400)	(400)	16 997	17 303	13 615	
Energy services		15 997	15 997	-	-	-	-	-	-	15 997	15 839	12 083	
Water management		-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	
Waste management		1 400	1 400	-	-	-	-	(400)	(400)	1 000	1 464	1 532	
Other		485	485	-	-	-	-	2 609	2 609	3 093	507	530	
Total Capital Expenditure - Functional	3	187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	
Funded by:													
National Government		114 490	114 943	-	-	-	-	0	0	114 944	119 756	125 265	
Provincial Government		435	435	-	-	-	-	2 609	2 609	3 043	455	476	
District Municipality		-	-	-	-	-	-	-	-	-	-	-	
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	4	114 924	115 378	-	-	-	-	2 609	2 609	117 987	120 211	125 741	
Borrowing		9 000	9 000	-	-	-	-	-	-	9 000	8 520	4 428	
Internally generated funds		63 634	63 634	-	-	-	-	(4 512)	(4 512)	59 122	66 561	69 623	
Total Capital Funding		187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792	

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

- Table B5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- Single-year capital expenditure has been appropriated at R 187.558 million (Excl. VAT) for the 2024/25 financial year.
- Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.
- The capital programme is funded from capital and provincial grants and transfers and internally generated funds.
- Capital Projects expenditure and funding in Table A5 have been budgeted for excluding VAT.

Table 6 MBRR Table B6 - Budgeted Financial Position

KZN216 Ray Nkonyeni - Table B6 Adjustments Budget Financial Position - 28/02/25

Description		Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
			Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands													
ASSETS													
Current assets													
Cash and cash equivalents			151 021	151 284					(61 253)	(61 253)	90 031	175 318	183 858
Trade and other receivables from exchange transactions	1		142 304	142 304	–	–	–	–	20 767	20 767	163 070	175 589	210 406
Receivables from non-exchange transactions	1		374 949	374 949	–	–	–	–	(44 360)	(44 360)	330 590	397 370	420 822
Current portion of non-current receivables	2		–	–	–	–	–	–	–	–	–	–	–
Inventory			11 770	11 770	–	–	–	–	5 123	5 123	16 893	18 261	25 051
VAT			149 223	149 469	–	–	–	–	48 887	48 887	198 356	150 952	152 760
Other current assets			4 469	4 469	–	–	–	–	333	333	4 802	4 469	4 469
Total current assets			833 735	834 244	–	–	–	–	(30 502)	(30 502)	803 742	921 958	997 366
Non current assets													
Investments			–	–	–	–	–	–	–	–	–	–	–
Investment property			354 869	354 869	–	–	–	–	41 037	41 037	395 906	354 869	354 869
Property, plant and equipment	3		1 884 927	1 885 381	–	–	–	–	120 723	120 723	2 006 103	1 967 770	2 041 420
Biological assets			–	–	–	–	–	–	–	–	–	–	–
Living and non-living resources			–	–	–	–	–	–	–	–	–	–	–
Heritage assets			2 210	2 210	–	–	–	–	138	138	2 348	2 210	2 210
Intangible assets			153	153	–	–	–	–	(346)	(346)	(192)	(198)	(566)
Trade and other receivables from exchange transactions			–	–	–	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions			–	–	–	–	–	–	–	–	–	–	–
Other non-current assets			–	–	–	–	–	–	–	–	–	–	–
Total non current assets			2 242 159	2 242 613	–	–	–	–	161 552	161 552	2 404 164	2 324 651	2 397 933
TOTAL ASSETS			3 075 894	3 076 857	–	–	–	–	131 049	131 049	3 207 906	3 246 609	3 395 299
LIABILITIES													
Current liabilities													
Bank overdraft			–	–	–	–	–	–	–	–	–	–	–
Financial liabilities			11 764	11 764	–	–	–	–	14 424	14 424	26 188	5 901	(232)
Consumer deposits			35 315	35 315	–	–	–	–	3 015	3 015	38 330	35 315	35 315
Trade and other payables from exchange transactions			191 807	191 909	–	–	–	–	26 387	26 387	218 296	237 158	271 471
Trade and other payables from non-exchange transactions			38 415	37 360	–	–	–	–	2 145	2 145	39 505	57 008	121 278
Provisions			50 183	50 183	–	–	–	–	1 821	1 821	52 004	55 936	61 953
VAT			112 191	112 463	–	–	–	–	40 730	40 730	153 193	112 191	112 191
Other current liabilities			–	–	–	–	–	–	–	–	–	–	–
Total current liabilities			439 675	438 993	–	–	–	–	88 522	88 522	527 515	503 510	601 977
Non current liabilities													
Borrowing	1		24 628	24 628	–	–	–	–	38 350	38 350	62 978	3 860	(22 347)
Provisions	1		47 192	47 192	–	–	–	–	(716)	(716)	46 476	47 192	47 192
Long term portion of trade payables			–	–	–	–	–	–	–	–	–	–	–
Other non-current liabilities			98 891	98 891	–	–	–	–	16 045	16 045	114 936	98 891	98 891
Total non current liabilities			170 711	170 711	–	–	–	–	53 679	53 679	224 390	149 943	123 736
TOTAL LIABILITIES			610 387	609 704	–	–	–	–	142 201	142 201	751 905	653 453	725 713
NET ASSETS	2		2 465 507	2 467 152	–	–	–	–	(11 151)	(11 151)	2 456 001	2 593 156	2 669 586
COMMUNITY WEALTH/EQUITY													
Accumulated Surplus/(Deficit)			2 465 507	2 467 152	–	–	–	–	28 285	28 285	2 495 438	2 593 156	2 669 586
Funds and Reserves			–	–	–	–	–	–	(39 437)	(39 437)	–	–	–
Other			–	–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY			2 465 507	2 467 152	–	–	–	–	(11 152)	(11 152)	2 456 001	2 593 156	2 669 586

Explanatory notes to Table B6 - Budgeted Financial Position

- Table B6 is consistent with international standards of good financial management practice and improves understand ability for councillors and management of the impact of the budget on the statement of financial position (balance sheet).
- This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
- Call investments deposits;
- Consumer debtors;
- Property, plant and equipment;
- Trade and other payables;
- Provisions non-current;

- Changes in net assets; and
- Reserves

The statement of financial position shows that the municipality is financially healthy as assets exceed liabilities.

Table 7 MBRR Table B7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table B7 Adjustments Budget Cash Flows - 28/02/25

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands												
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
Property rates		506 248	506 248					(639)	(639)	505 608	529 535	553 894
Service charges		274 989	274 989					(1 631)	(1 631)	273 358	287 639	300 870
Other revenue		54 408	56 491					(667)	(667)	55 824	56 911	59 529
Transfers and Subsidies - Operational	1	336 888	336 933					37 759	37 759	374 692	339 116	342 325
Transfers and Subsidies - Capital	1	132 163	132 163					3 522	3 522	135 685	138 242	144 602
Interest		11 916	11 916					2 963	2 963	14 879	12 464	13 037
Dividends		-	-					-	-	-	-	-
Payments												
Suppliers and employees		(1 098 797)	(1 100 208)					(32 073)	(32 073)	(1 132 281)	(1 149 342)	(1 202 211)
Finance charges		(10 818)	(10 818)					1 000	1 000	(9 818)	(11 316)	(11 836)
Transfers and Subsidies	1	(17 163)	(17 163)					146	146	(17 017)	(17 952)	(18 778)
NET CASH FROM/(USED) OPERATING ACTIVITIES		189 835	190 552	-	-	-	-	10 380	10 380	200 931	185 298	181 431
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
Proceeds on disposal of PPE		-	-					-	-	-	-	-
Decrease (increase) in non-current receivables		-	-					-	-	-	-	-
Decrease (increase) in non-current investments		-	-					-	-	-	-	-
Payments												
Capital assets		(161 114)	(161 568)					8 867	8 867	(152 701)	(168 525)	(176 277)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(161 114)	(161 568)	-	-	-	-	8 867	8 867	(152 701)	(168 525)	(176 277)
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
Short term loans		-	-					-	-	-	-	-
Borrowing long term/refinancing		9 000	9 000					-	-	9 000	8 520	4 428
Increase (decrease) in consumer deposits		-	-					-	-	-	-	-
Payments												
Repayment of borrowing		(33 605)	(33 605)					-	-	(33 605)	(35 151)	(36 768)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(24 605)	(24 605)	-	-	-	-	-	-	(24 605)	(26 631)	(32 340)
NET INCREASE/ (DECREASE) IN CASH HELD		4 116	4 379	-	-	-	-	19 247	19 247	23 626	(9 858)	(27 186)
Cash/cash equivalents at the year begin:	2	114 251	114 251					(47 846)	(47 846)	66 405	90 031	80 172
Cash/cash equivalents at the year end:	2	118 367	118 630					(28 599)	(28 599)	90 031	80 172	52 987

Explanatory notes to Table B7 - Budgeted Cash Flow Statement

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

Table 8 MBRR Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

KZN216 Ray Nkonyeni - Table B8 Cash backed reserves/accumulated surplus reconciliation - 28/02/25

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 3 A1	Accum. Funds 4 B	Multi-year capital 5 C	Unfore. Unavoid. 6 D	Nat. or Prov. Govt 7 E	Other Adjusts. 8 F	Total Adjusts. 9 G	Adjusted Budget 10 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Cash and investments available												
Cash/cash equivalents at the year end	1	118 367	118 630	–	–	–	–	(28 599)	(28 599)	90 031	80 172	52 987
Other current investments > 90 days		32 653	32 653	–	–	–	–	(32 653)	(32 653)	–	95 145	130 872
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		151 021	151 284	–	–	–	–	(61 253)	(61 253)	90 031	175 318	183 858
Applications of cash and investments												
Unspent conditional transfers		37 945	37 423	–	–	–	–	3 666	3 666	41 089	57 008	121 278
Unspent borrowing		–	–	–	–	–	–	–	–	–	–	–
Statutory requirements		(37 031)	(37 006)	–	–	–	–	(8 157)	(8 157)	(45 163)	(38 760)	(40 568)
Other working capital requirements	2	(295 196)	(296 909)	–	–	–	–	42 040	42 040	(254 869)	(305 252)	(325 404)
Other provisions		50 183	50 183	–	–	–	–	1 821	1 821	52 004	55 936	61 953
Long term investments committed		–	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments		–	–	–	–	–	–	(39 437)	(39 437)	(39 437)	–	–
Total Application of cash and investments:		(244 100)	(246 309)	–	–	–	–	(67)	(67)	(246 376)	(231 068)	(182 741)
Surplus(shortfall)		395 120	397 592	–	–	–	–	(61 186)	(61 186)	336 407	406 386	366 599

Explanatory notes to Table B8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

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

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

Table 9 MBRR Table B9 - Asset Management

KZN216 Ray Nkonyeni - Table B9 Asset Management - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
CAPITAL EXPENDITURE												
Total New Assets to be adjusted	1	114 569	118 634	–	–	–	–	(2 374)	(2 374)	116 260	121 665	122 777
Roads Infrastructure		55 450	56 361	–	–	–	–	2 335	2 335	58 696	58 001	60 669
Storm water Infrastructure		12 000	12 000	–	–	–	–	2 624	2 624	14 624	12 552	13 129
Electrical Infrastructure		15 735	16 189	–	–	–	–	(2 000)	(2 000)	14 189	18 180	14 532
Water Supply Infrastructure		400	400	–	–	–	–	(400)	(400)	–	523	547
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		83 585	84 950	–	–	–	–	2 560	2 560	87 510	89 255	88 877
Community Facilities		1 450	3 400	–	–	–	–	–	–	3 400	1 517	1 586
Sport and Recreation Facilities		4 100	6 850	–	–	–	–	(100)	(100)	6 750	4 289	4 486
Community Assets		5 550	10 250	–	–	–	–	(100)	(100)	10 150	5 805	6 072
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		10 800	8 800	–	–	–	–	(3 330)	(3 330)	5 470	11 297	11 816
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	10 800	8 800	–	–	–	–	(3 330)	(3 330)	5 470	11 297	11 816
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		500	500	–	–	–	–	(200)	(200)	300	523	547
Intangible Assets		500	500	–	–	–	–	(200)	(200)	300	523	547
Computer Equipment		7 290	7 290	–	–	–	–	(3 247)	(3 247)	4 043	7 625	7 976
Furniture and Office Equipment		2 152	2 152	–	–	–	–	(1 123)	(1 123)	1 029	2 251	2 355
Machinery and Equipment		4 692	4 692	–	–	–	–	(420)	(420)	4 272	4 908	5 134
Transport Assets		–	–	–	–	–	–	3 487	3 487	3 487	–	–
Land		–	–	–	–	–	–	–	–	–	–	–
Zoo's, Marine and Non-biological Animals		–	–	–	–	–	–	–	–	–	–	–
Mature		–	–	–	–	–	–	–	–	–	–	–
Immature		–	–	–	–	–	–	–	–	–	–	–
Living Resources		–	–	–	–	–	–	–	–	–	–	–
Total Renewal of Existing Assets to be adjusted	2	31 307	27 896	–	–	–	–	(784)	(784)	27 112	30 027	31 409
Roads Infrastructure		14 600	14 200	–	–	–	–	(134)	(134)	14 066	15 167	15 865
Storm water Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		3 500	3 500	–	–	–	–	–	–	3 500	1 046	1 094
Water Supply Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		800	800	–	–	–	–	(200)	(200)	600	837	875
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Infrastructure		18 900	18 500	–	–	–	–	(334)	(334)	18 166	17 050	17 834
Community Facilities		11 972	8 961	–	–	–	–	(450)	(450)	8 511	12 523	13 099
Sport and Recreation Facilities		–	–	–	–	–	–	–	–	–	–	–
Community Assets		11 972	8 961	–	–	–	–	(450)	(450)	8 511	12 523	13 099
Heritage Assets		–	–	–	–	–	–	–	–	–	–	–
Revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Non-revenue Generating		–	–	–	–	–	–	–	–	–	–	–
Investment properties		–	–	–	–	–	–	–	–	–	–	–
Operational Buildings		435	435	–	–	–	–	–	–	435	455	476
Housing		–	–	–	–	–	–	–	–	–	–	–
Other Assets	6	435	435	–	–	–	–	–	–	435	455	476
Biological or Cultivated Assets		–	–	–	–	–	–	–	–	–	–	–
Servitudes		–	–	–	–	–	–	–	–	–	–	–
Licences and Rights		–	–	–	–	–	–	–	–	–	–	–

Intangible Assets	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment	-	-	-	-	-	-	-	-	-	-	-
Transport Assets	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-
Living Resources	-	-	-	-	-	-	-	-	-	-	-
Total Upgrading of Existing Assets to be adjusted	2a	41 683	41 483	-	-	-	1 254	1 254	42 737	43 600	45 606
Roads Infrastructure		35 783	35 783	-	-	-	(82)	(82)	35 701	37 429	39 150
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 000	2 000	-	-	-	1 500	1 500	3 500	2 092	2 188
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		37 783	37 783	-	-	-	1 418	1 418	39 201	39 521	41 339
Community Facilities		3 800	3 600	-	-	-	(70)	(70)	3 530	3 975	4 158
Sport and Recreation Facilities		100	100	-	-	-	(94)	(94)	6	105	109
Community Assets		3 900	3 700	-	-	-	(164)	(164)	3 536	4 079	4 267
Heritage Assets		-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Other Assets	6	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure to be adjusted	4	187 558	188 012	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792
Roads Infrastructure		105 833	106 344	-	-	-	2 119	2 119	108 463	110 596	115 684
Storm water Infrastructure		12 000	12 000	-	-	-	2 624	2 624	14 624	12 552	13 129
Electrical Infrastructure		19 235	19 689	-	-	-	(2 000)	(2 000)	17 689	19 226	15 626
Water Supply Infrastructure		400	400	-	-	-	(400)	(400)	-	523	547
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 000	2 000	-	-	-	1 500	1 500	3 500	2 092	2 188
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		800	800	-	-	-	(200)	(200)	600	837	875
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-
Infrastructure		140 267	141 232	-	-	-	3 644	3 644	144 876	145 826	148 050

Community Facilities		17 222	15 961	-	-	-	-	(520)	(520)	15 441	18 014	18 843
Sport and Recreation Facilities		4 200	6 950	-	-	-	-	(194)	(194)	6 756	4 393	4 595
Community Assets		21 422	22 911	-	-	-	-	(714)	(714)	22 197	22 408	23 438
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		11 235	9 235	-	-	-	-	(3 330)	(3 330)	5 905	11 752	12 292
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		11 235	9 235	-	-	-	-	(3 330)	(3 330)	5 905	11 752	12 292
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		500	500	-	-	-	-	(200)	(200)	300	523	547
Intangible Assets		500	500	-	-	-	-	(200)	(200)	300	523	547
Computer Equipment		7 290	7 290	-	-	-	-	(3 247)	(3 247)	4 043	7 625	7 976
Furniture and Office Equipment		2 152	2 152	-	-	-	-	(1 123)	(1 123)	1 029	2 251	2 355
Machinery and Equipment		4 692	4 692	-	-	-	-	(420)	(420)	4 272	4 908	5 134
Transport Assets		-	-	-	-	-	-	3 487	3 487	3 487	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE to be adjusted	4	187 558	188 012	-	-	-	-	(1 903)	(1 903)	186 109	195 292	199 792
ASSET REGISTER SUMMARY - PPE (WDV)	5	2 114 269	2 112 269	-	-	-	-	(12 326)	(12 326)	2 099 944	2 062 989	1 996 345
Roads Infrastructure		780 858	780 858	-	-	-	-	(106 831)	(106 831)	674 027	730 293	677 402
Storm water Infrastructure		89 247	89 247	-	-	-	-	9 882	9 882	99 129	99 707	110 648
Electrical Infrastructure		120 674	120 674	-	-	-	-	(32 893)	(32 893)	87 780	137 284	141 655
Water Supply Infrastructure		346	346	-	-	-	-	(346)	(346)	-	346	346
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		36 783	36 783	-	-	-	-	14 120	14 120	50 903	38 875	41 064
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		11 452	11 452	-	-	-	-	(8 648)	(8 648)	2 804	16 996	22 794
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		1 039 360	1 039 360	-	-	-	-	(124 715)	(124 715)	914 644	1 023 501	993 909
Community Assets		496 656	494 656	-	-	-	-	(83 363)	(83 363)	411 294	467 832	437 681
Heritage Assets		2 210	2 210	-	-	-	-	138	138	2 348	2 210	2 210
Investment properties		354 869	354 869	-	-	-	-	41 037	41 037	395 906	354 869	354 869
Other Assets		37 749	37 749	-	-	-	-	108 682	108 682	146 431	41 829	46 096
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		153	153	-	-	-	-	(346)	(346)	(192)	(198)	(566)
Computer Equipment		11 715	11 715	-	-	-	-	(1 350)	(1 350)	10 364	9 917	8 038
Furniture and Office Equipment		7 199	7 199	-	-	-	-	(2 119)	(2 119)	5 080	7 974	8 784
Machinery and Equipment		6 663	6 663	-	-	-	-	(811)	(811)	5 852	9 550	12 571
Transport Assets		53 056	53 056	-	-	-	-	50 522	50 522	103 578	40 866	28 115
Land		104 639	104 639	-	-	-	-	-	-	104 639	104 639	104 639
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	2 114 269	2 112 269	-	-	-	-	(12 326)	(12 326)	2 099 944	2 062 989	1 996 345
EXPENDITURE OTHER ITEMS												
Depreciation & asset impairment		86 018	86 018	-	-	-	-	-	-	86 018	89 975	94 113
Repairs and Maintenance by asset class	3	135 600	135 788	-	-	-	-	19 476	19 476	155 264	134 516	140 703
Roads Infrastructure		93 411	93 411	-	-	-	-	19 318	19 318	112 729	90 386	94 544
Storm water Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 895	10 895	-	-	-	-	1 030	1 030	11 926	11 396	11 921
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Coastal Infrastructure		2 500	2 500	-	-	-	-	(500)	(500)	2 000	2 615	2 735
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Infrastructure		106 806	106 806	-	-	-	-	19 848	19 848	126 654	104 397	109 200
Community Facilities		500	1 688	-	-	-	-	300	300	1 988	523	547
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
Community Assets		500	1 688	-	-	-	-	300	300	1 988	523	547
Heritage Assets		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		13 165	12 165	-	-	-	-	(7)	(7)	12 158	13 770	14 404
Housing		-	-	-	-	-	-	-	-	-	-	-
Other Assets		13 165	12 165	-	-	-	-	(7)	(7)	12 158	13 770	14 404
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		150	150	-	-	-	-	(150)	(150)	-	157	164
Machinery and Equipment		3 970	3 970	-	-	-	-	1 255	1 255	5 225	4 153	4 344
Transport Assets		11 009	11 009	-	-	-	-	(1 770)	(1 770)	9 239	11 515	12 045
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS to be adjusted		221 618	221 806	-	-	-	-	19 476	19 476	241 282	224 490	234 817
Renewal and upgrading of Existing Assets as % of total capex		38.9%	36.9%							37.5%	37.7%	38.5%
Renewal and upgrading of Existing Assets as % of deprecn"		84.9%	80.7%							81.2%	81.8%	81.8%
R&M as a % of PPE		6.4%	6.4%							7.4%	6.5%	7.0%
Renewal and upgrading and R&M as a % of PPE		9.9%	9.7%							10.7%	10.1%	10.9%

Explanatory notes to Table B9 - Asset Management

- Table B9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.
- National Treasury has recommended that municipalities should allocate at least 40 per cent of the capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. However, since there is a lack of infrastructure in the municipality. Major part of funds is injected to new capital projects, it does not meet this recommendation and funds are directed to new and existing capital asset and while 9% to repairs and maintenance.

Table 10 MBRR Table B10 – Basic Service Delivery Measurement

KZN216 Ray Nkonyeni - Table B10 Basic service delivery measurement - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	Adjusted Budget
		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Household service targets	1											
Water:												
Piped water inside dwelling		-						-	-	-	-	-
Piped water inside yard (but not in dwelling)		-						-	-	-	-	-
Using public tap (at least min.service level)	2	-						-	-	-	-	-
Other water supply (at least min.service level)		-						-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-						-	-	-	-	-
Other water supply (< min.service level)	3.4	-						-	-	-	-	-
No water supply		-						-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:												
Flush toilet (connected to sewerage)		-						-	-	-	-	-
Flush toilet (with septic tank)		-						-	-	-	-	-
Chemical toilet		-						-	-	-	-	-
Pit toilet (ventilated)		-						-	-	-	-	-
Other toilet provisions (> min.service level)		-						-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Bucket toilet		-						-	-	-	-	-
Other toilet provisions (< min.service level)		-						-	-	-	-	-
No toilet provisions		-						-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Energy:												
Electricity (at least min. service level)		-						-	-	-	-	-
Electricity - prepaid (> min.service level)		-						-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-						-	-	-	-	-
Electricity - prepaid (< min. service level)		-						-	-	-	-	-
Other energy sources		-						-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Refuse:												
Removed at least once a week (min.service)		-						-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-						-	-	-	-	-
Using communal refuse dump		-						-	-	-	-	-
Using own refuse dump		-						-	-	-	-	-
Other rubbish disposal		-						-	-	-	-	-
No rubbish disposal		-						-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	15											
Water (6 kilolres per household per month)		-						-	-	-	-	-
Sanitation (free minimum level service)		-						-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-						-	-	-	-	-
Refuse (removed at least once a week)		-						-	-	-	-	-
<i>Informal Settlements</i>		-						-	-	-	-	-
Cost of Free Basic Services provided (R'000)	16											
Water (6 kilolres per indigent household per month)		-						-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-						-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-						-	-	-	-	-
Refuse (removed once a week for indigent households)		1 345	1 345	-	-	-	-	(1 345)	(1 345)	-	1 407	1 472
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		1 345	1 345	-	-	-	-	(1 345)	(1 345)	-	1 407	1 472
Total cost of FBS provided		1 345	1 345	-	-	-	-	(1 345)	(1 345)	-	1 407	1 472
Highest level of free service provided												
Property rates (R'000 value threshold)		-						-	-	-	-	-
Water (kilolres per household per month)		-						-	-	-	-	-
Sanitation (kilolres per household per month)		-						-	-	-	-	-
Sanitation (Rand per household per month)		-						-	-	-	-	-
Electricity (kw per household per month)		-						-	-	-	-	-
Refuse (average litres per week)		-						-	-	-	-	-
Revenue cost of free services provided (R'000)	17											
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-						-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		-						-	-	-	-	-
Water (in excess of 6 kilolres 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)		-						-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-						-	-	-	-	-
Municipal Housing - rental rebates		-						-	-	-	-	-
Housing - top structure subsidies		-						-	-	-	-	-
Other		-						-	-	-	-	-
Total revenue cost of subsidised services provided	6	-	-	-	-	-	-	-	-	-	-	-

Basic Service Delivery Measurement

- The municipality does not provide services such as water, sanitation, energy and refuse removal.
- Water and sanitation is provided by UGu District municipality, energy is supplied both by municipality and Eskom.
- Refuse removal is done in urban area and the rural part of the municipality uses its own dump site.
- Service delivery Non- financial information is available in the IDP document.

Assumptions used in preparation of the budget over the MTREF

Collection and expenditure rates

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

9. Municipal Manager's Quality certificate

Refer to attached Municipal Manager's signed quality certificate.

PART 3 – SUPPORTING DOCUMENTATION

Overview of the annual budget process

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

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

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

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

Budget Process Overview

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

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

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

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

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

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

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

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

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

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

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

April 2024 – Public consultation;

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

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

IDP and Service Delivery and Budget Implementation Plan

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

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

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

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

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

Financial Modelling and Key Planning Drivers

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

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

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

Community Consultation

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

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

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

Overview of alignment of annual budget with IDP

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

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

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

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

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

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

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

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

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

IDP Strategic Objectives

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

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

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

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

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

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

Table SB1 Budgeted Financial Performance

KZN216 Ray Nkonyeni - Supporting Table SB1 Supporting detail to 'Budgeted Financial Performance' - 28/02/2025												
Description	Ref	Budget Year 2024/25								Budget Year		Adjusted Budget
		Original Budget A	Prior Adjusted A1	Accum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Budget Year +1 2025/26	Budget Year +2 2026/27
R thousands												
REVENUE ITEMS												
<u>Non-exchange revenue by source</u>												
<u>Property rates</u>												
Total Property Rates		532 893	532 893					(42)	(42)	532 850	557 406	583 046
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		—	—					—	—	—	—	—
Net Property Rates		532 893	532 893					(42)	(42)	532 850	557 406	583 046
<u>Exchange revenue service charges</u>												
<u>Service charges - Electricity</u>												
Total Service charges - Electricity		207 222	207 222					(54)	(54)	207 168	216 754	226 724
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		—	—					—	—	—	—	—
Less Cost of Free Basis Services (50 kwh per indigent household per month)		—	—					—	—	—	—	—
Net Service charges - Electricity		207 222	207 222					(54)	(54)	207 168	216 754	226 724
<u>Service charges - Water</u>												
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		—	—					—	—	—	—	—
<u>Service charges - Waste Water Management</u>												
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		—	—					—	—	—	—	—
<u>Service charges - Waste Management</u>												
Total refuse removal revenue		72 080	72 080					(1 345)	(1 345)	71 335	76 023	79 520
Total landfill revenue		—	—					—	—	—	—	—
Less Revenue Foregone (in excess of one removal a week to indigent households)		—	—					—	—	—	—	—
Less Cost of Free Basis Services (removed once a week to indigent households)		—	—					—	—	—	—	—
Service charges - Waste Management		71 335	71 335					(1 345)	(1 345)	71 335	74 616	78 048
EXPENDITURE ITEMS												
<u>Employee related costs</u>												
Basic Salaries and Wages		315 946	315 946					(3 954)	(3 954)	311 992	330 479	345 682
Pension and UIF Contributions		53 771	53 771					2 083	2 083	55 854	56 245	58 832
Medical Aid Contributions		21 946	21 946					2 013	2 013	23 959	22 955	24 011
Overtime		22 014	22 014					1 963	1 963	23 976	23 026	24 085
Performance Bonus		24 619	24 619					916	916	25 535	25 897	26 936
Motor Vehicle Allowance		20 735	20 735					1 163	1 163	21 898	21 689	22 686
Cellphone Allowance		1 110	1 110					17	17	1 127	1 161	1 214
Housing Allowances		4 205	4 205					1 212	1 212	5 417	4 399	4 601
Other benefits and allowances		5 507	5 507					124	124	5 631	5 763	6 025
Payments in lieu of leave		5 528	5 528					—	—	5 528	6 201	6 486
Long service awards		3 016	3 016					170	170	3 186	3 155	3 300
Post retirement benefit obligations		17 239	17 239					—	—	17 239	18 031	18 861
Entertainment		—	—					—	—	—	—	—
Security		—	—					—	—	—	—	—
Aiding and post related allowance		—	—					—	—	—	—	—
In kind benefits		1 263	1 263					248	248	1 511	1 321	1 381
sub-total		497 297	497 297					5 954	5 954	503 252	520 318	544 101
Less: Employees costs capitalised to PPE		—	—					—	—	—	—	—
Total Employee related costs		497 297	497 297					5 954	5 954	503 252	520 318	544 101
<u>Depreciation and amortisation</u>												
Depreciation of Property, Plant & Equipment		85 182	85 182					—	—	85 182	89 100	93 199
Lease amortisation		836	836					—	—	836	874	915
Capital asset impairment		21 822	21 822					—	—	21 822	22 626	23 876
Total Depreciation and amortisation		107 839	107 839					—	—	107 839	112 600	117 989
<u>Bulk purchases</u>												
Electricity Bulk Purchases		153 550	153 550					—	—	153 550	160 613	168 001
Total bulk purchases		153 550	153 550					—	—	153 550	160 613	168 001
<u>Transfers and grants</u>												
Cash transfers and grants		—	—					—	—	—	—	—
Non-cash transfers and grants		—	—					—	—	—	—	—
Total transfers and grants		—	—					—	—	—	—	—
<u>Contracted services</u>												
Outsourced Services		119 069	119 069					26 020	26 020	145 089	117 224	122 616
Consultants and Professional Services		20 776	21 726					(4 321)	(4 321)	17 455	21 732	22 732
Contractors		87 198	87 446					25 205	25 205	112 551	98 521	103 953
Total contracted services		227 053	228 241					46 904	46 904	275 145	237 477	248 401
<u>Operational Costs</u>												
Collection costs		2 600	2 600					—	—	2 600	2 720	2 845
Contributions to 'other' provisions		—	—					—	—	—	—	—
Audit fees		5 500	5 500					—	—	5 500	5 753	6 018
<u>Other Operational Costs</u>												
Total Other Operational Costs		163 471	163 530					(363)	(363)	163 167	170 955	178 823
Total Other Operational Costs		171 571	171 630					(363)	(363)	171 267	179 432	187 686
<u>Repairs and Maintenance by Expenditure Item</u>												
Employee related costs		52 797	52 797					2 089	2 089	54 885	55 226	57 766
Inventory Consumed (Project Maintenance)		450	450					(150)	(150)	300	471	492
Contracted Services		66 026	66 713					21 538	21 538	88 251	62 263	65 127
Other Expenditure		15 828	15 828					(4 001)	(4 001)	11 827	16 556	17 318
Total Repairs and Maintenance Expenditure		135 000	135 788					19 476	19 476	155 264	134 516	140 703
<u>Inventory Consumed</u>												
Inventory Consumed - Water		—	—					—	—	—	—	—
Inventory Consumed - Other		12 982	12 982					(65)	(65)	12 916	13 579	14 204
Total Inventory Consumed & Other Material		12 982	12 982					(65)	(65)	12 916	13 579	14 204

Explanatory notes to Table SB1 – Supporting detail to Budgeted financial performance.

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

Table SB2 Matrix Financial Performance Budget

KZN216 Ray Nkonyeni - Supporting Table SB2 Supporting detail to 'Financial Position Budget' - 28/02/25

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted A1	Accum. Funds 5 B	Multi-year capital 6 C	Unfore. Unavoid. 7 D	Nat. or Prov Govt 8 E	Other Adjusts. 9 F	Total Adjusts. 10 G	Adjusted Budget 11 H	Adjusted Budget	Adjusted Budget
R thousands												
ASSETS												
Trade and other receivables from exchange transactions												
Electricity		40 955	40 955					11 755	11 755	52 709	41 295	41 650
Water		1 256	1 256					89	89	1 345	1 514	1 784
Waste		76 250	76 250					11 315	11 315	87 565	80 273	84 481
Waste Water		15	15					-	-	15	15	15
Other trade receivables from exchange transactions		61 596	61 596					9 085	9 085	70 681	96 537	133 085
Gross: Trade and other receivables from exchange transactions		180 072	180 072	-	-	-	-	32 243	32 243	212 315	219 634	261 015
Less: Impairment for debt		(37 768)	(37 768)	-	-	-	-	(11 477)	(11 477)	(49 245)	(44 044)	(50 609)
Impairment for Electricity		(7 796)	(7 796)					4 321	4 321	(3 476)	(7 796)	(7 796)
Impairment for Water		-	-					-	-	-	-	-
Impairment for Waste		(24 990)	(24 990)					(8 442)	(8 442)	(33 433)	(24 990)	(24 990)
Impairment for Waste Water		-	-					-	-	-	-	-
Impairment for other trade receivables from exchange transactions		(4 982)	(4 982)					(7 355)	(7 355)	(12 337)	(11 258)	(17 822)
Total net Trade and other receivables from Exchange Transactions		142 304	142 304	-	-	-	-	20 767	20 767	163 070	175 589	210 406
Receivables from non-exchange transactions												
Property rates		319 835	319 835					120 070	120 070	439 904	315 183	310 317
Less: Impairment of Property rates		(51 284)	(51 284)					(94 050)	(94 050)	(145 334)	(56 817)	(62 604)
Net Property rates		268 551	268 551	-	-	-	-	26 020	26 020	294 571	258 366	247 713
Other receivables from non-exchange transactions		119 693	119 693					13 371	13 371	133 064	152 296	186 403
Impairment for other receivables from non-exchange transactions		(13 294)	(13 294)					(83 751)	(83 751)	(97 045)	(13 294)	(13 294)
Net other receivables from non-exchange transactions		106 399	106 399	-	-	-	-	(70 379)	(70 379)	36 019	139 004	173 109
Total net Receivables from non-exchange transactions		374 949	374 949	-	-	-	-	(44 360)	(44 360)	330 590	397 370	420 822
Inventory												
Water												
Opening Balance		-	-					-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-					-	-	-	-	-
Bulk Purchases		-	-					-	-	-	-	-
Natural Sources		-	-					-	-	-	-	-
Authorised Consumption												
Billed Authorised Consumption												
Billed Metered Consumption												
Free Basic Water		-	-					-	-	-	-	-
Subsidised Water		-	-					-	-	-	-	-
Revenue Water		-	-					-	-	-	-	-
Billed Unmetered Consumption												
Free Basic Water		-	-					-	-	-	-	-
Subsidised Water		-	-					-	-	-	-	-
Revenue Water		-	-					-	-	-	-	-
UnBilled Authorised Consumption												
Unbilled Metered Consumption		-	-					-	-	-	-	-
Unbilled Unmetered Consumption		-	-					-	-	-	-	-
Water Losses												
Apparent losses												
Unauthorised Consumption		-	-					-	-	-	-	-
Customer Meter Inaccuracies		-	-					-	-	-	-	-
Real losses												
Leakage on Transmission and Distribution Mains		-	-					-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-					-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-					-	-	-	-	-
Data Transfer and Management Errors		-	-					-	-	-	-	-
Unavoidable Annual Real Losses		-	-					-	-	-	-	-
Non-revenue Water												

Closing Balance Water	-	-	-	-	-	-	-	-	-	-	-	-
Agricultural												
Opening Balance	-	-					-	-	-	-	-	-
Acquisitions	-	-					-	-	-	-	-	-
Issues	-	-					-	-	-	-	-	-
Adjustments	-	-					-	-	-	-	-	-
Write-offs	-	-					-	-	-	-	-	-
Closing balance - Agricultural	-	-	-	-	-	-	-	-	-	-	-	-
Consumables												
Standard Rated												
Opening Balance	56 588	56 588					5 703	5 703	62 291	62 794	69 285	
Acquisitions	19 188	19 188					-	-	19 188	20 070	20 993	
Issues	(12 982)	(12 982)					(138)	(138)	(13 119)	(13 579)	(14 204)	
Adjustments	-	-					-	-	-	-	-	
Write-offs	-	-					-	-	-	-	-	
Closing balance - Consumables Standard Rated	62 794	62 794	-	-	-	-	5 565	5 565	68 360	69 285	76 075	
Zero Rated												
Opening Balance	(51 505)	(51 505)					98	98	(51 406)	(51 505)	(51 505)	
Acquisitions	-	-					-	-	-	-	-	
Issues	-	-					-	-	-	-	-	
Adjustments	-	-					-	-	-	-	-	
Write-offs	-	-					-	-	-	-	-	
Closing balance - Consumables Zero Rated	(51 505)	(51 505)	-	-	-	-	98	98	(51 406)	(51 505)	(51 505)	
Finished Goods												
Opening Balance	(46)	(46)					-	-	(46)	(46)	(46)	
Acquisitions	-	-					-	-	-	-	-	
Issues	-	-					-	-	-	-	-	
Adjustments	-	-					-	-	-	-	-	
Write-offs	-	-					-	-	-	-	-	
Closing balance - Finished Goods	(46)	(46)	-	-	-	-	-	-	(46)	(46)	(46)	
Materials and Supplies												
Opening Balance	(104)	(104)					(114)	(114)	(218)	(104)	(104)	
Acquisitions	-	-					-	-	-	-	-	
Issues	-	-					203	203	203	-	-	
Adjustments	-	-					-	-	-	-	-	
Write-offs	-	-					-	-	-	-	-	
Closing balance - Materials and Supplies	(104)	(104)	-	-	-	-	89	89	(15)	(104)	(104)	
Work-in-progress												
Opening Balance	-	-					-	-	-	-	-	
Materials	-	-					-	-	-	-	-	
Transfers	-	-					-	-	-	-	-	
Closing balance - Work-in-progress	-	-	-	-	-	-	-	-	-	-	-	
Housing Stock												
Opening Balance	630	630					(630)	(630)	-	630	630	
Acquisitions	-	-					-	-	-	-	-	
Transfers	-	-					-	-	-	-	-	
Sales	-	-					-	-	-	-	-	
Closing Balance - Housing Stock	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	11 770	11 770	-	-	-	-	5 123	5 123	16 893	18 261	25 051	

Property, plant & equipment												
PPE at cost/valuation (excl. finance leases)			3 765 140	3 765 594				139 166	139 166	3 904 760	3 937 084	4 103 932
Leases recognised as PPE		2	69 166	69 166				59 679	59 679	128 845	69 166	69 166
Less: Accumulated depreciation			1 949 379	1 949 379				78 122	78 122	2 027 501	2 038 479	2 131 678
Total Property, plant & equipment		1	1 884 927	1 885 381	—	—	—	120 723	120 723	2 006 103	1 967 770	2 041 420
LIABILITIES												
Current liabilities - Financial liabilities												
Short term loans (other than bank overdraft)			—	—				—	—	—	—	—
Current portion of long-term liabilities			11 764	11 764				14 424	14 424	26 188	5 901	(232)
Total Current liabilities - Financial liabilities			11 764	11 764	—	—	—	14 424	14 424	26 188	5 901	(232)
Trade and other payables												
Trade and other payables from exchange transactions			191 807	191 909				26 387	26 387	218 296	237 158	271 471
Other trade payables from exchange transactions			—	—				—	—	—	—	—
Trade payables from Non-exchange transactions: Unspent conditional Grants			37 945	37 423				3 666	3 666	41 089	57 008	121 278
Trade payables from Non-exchange transactions: Other			470	(64)				(1 521)	(1 521)	(1 584)	0	0
VAT			112 191	112 463				40 730	40 730	153 193	112 191	112 191
Total Trade and other payables		1	342 414	341 731	—	—	—	69 262	69 262	410 993	406 358	504 941
Non current liabilities - Financial liabilities												
Borrowing		3	24 628	24 628				38 350	38 350	62 978	3 860	(22 347)
Other financial liabilities			—	—				—	—	—	—	—
Total Non current liabilities - Financial liabilities			24 628	24 628	—	—	—	38 350	38 350	62 978	3 860	(22 347)
Non current liabilities - Long Term portion of trade payables												
Electricity Bulk Purchases			—	—				—	—	—	—	—
Payables and Accruals - General			—	—				—	—	—	—	—
Water Bulk Purchases			—	—				—	—	—	—	—
Municipal Debt Relief			—	—				—	—	—	—	—
Provisions - non current												
Retirement benefits			98 891	98 891				16 045	16 045	114 936	98 891	98 891
Refuse landfill site rehabilitation			26 908	26 908				(2 978)	(2 978)	23 930	26 908	26 908
Other			20 284	20 284				2 262	2 262	22 546	20 284	20 284
Total Provisions - non current			146 083	146 083	—	—	—	15 329	15 329	161 412	146 083	146 083
CHANGES IN NET ASSETS												
Accumulated surplus/(Deficit)												
Accumulated surplus/(Deficit) - opening balance			2 313 400	2 313 400				41 824	41 824	2 355 224	2 466 007	2 593 156
GRAP adjustments			—	—				—	—	—	—	—
Restated balance			2 313 400	2 313 400	—	—	—	41 824	41 824	2 355 224	2 466 007	2 593 156
Surplus/(Deficit)			152 107	153 752	—	—	—	(13 539)	(13 539)	140 213	127 149	76 430
Transfers to/from Reserves			—	—				—	—	—	—	—
Depreciation offsets			—	—				—	—	—	—	—
Other adjustments			—	—				—	—	—	—	—
Accumulated Surplus/(Deficit)		1	2 465 507	2 467 152	—	—	—	28 285	28 285	2 495 438	2 593 156	2 669 586
Reserves												
Housing Development Fund			—	—				(39 437)	(39 437)	(39 437)	—	—
Capital replacement			—	—				—	—	—	—	—
Self-insurance			—	—				—	—	—	—	—
Other reserves			—	—				—	—	—	—	—
Revaluation			—	—				—	—	—	—	—
Total Reserves		2	—	—	—	—	—	(39 437)	(39 437)	(39 437)	—	—
TOTAL COMMUNITY WEALTH/EQUITY		2	2 465 507	2 467 152	—	—	—	(11 152)	(11 152)	2 456 001	2 593 156	2 669 586

Table SB3 Detail financial position

KZN216 Ray Nkonyeni - Supporting Table SB3 Adjustments to the SDBIP - performance objectives - 2024/10/18

Description	Unit of measurement	2024/25									Budget Year 2025/26	Budget Year 2026/27
		Original Budget A	Prior Adjusted A1	Assum. Funds B	Multi-year capital C	Unfore. Unavoid. D	Nat. or Prov. Govt E	Other Adjusts. F	Total Adjusts. G	Adjusted Budget H	Adjusted Budget	Adjusted Budget
Vote 1 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 2 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Vote 3 - vote name												
Function 1 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 2 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
Function 3 - (name)												
Sub-function 1 - (name)												
Insert measure's description									-	-	-	-
Sub-function 2 - (name)												
Insert measure's description									-	-	-	-
Sub-function 3 - (name)												
Insert measure's description									-	-	-	-
And so on for the rest of the Votes									-	-	-	-

Explanatory notes to Table SB3

This table is a supporting table to table B6, and it has detailed information that is summarized in table B6.

Table SB4 Reconciliation of IDP strategic objectives and Budget

KZN216 Ray Nkonyeni - Supporting Table SB4 Adjustments to budgeted performance indicators and benchmarks - 28/02/2025

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Budget Year 2024/25			Budget Year +1 2025/26	Budget Year +2 2026/27
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Prior Adjusted	Adjusted Budget	Adjusted Budget	Adjusted Budget
<u>Borrowing Management</u>									
Credit Rating	Short term/long term rating								
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure				0.9%	0.9%	0.9%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue				0.0%	0.0%	0.0%	0.0%	0.0%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants				12.4%	12.4%	13.7%	12.2%	0.0%
<u>Safety of Capital</u>									
Gearing	Long Term Borrowing/ Funds & Reserves				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>									
Current Ratio	Current assets/current liabilities				189.6%	190.0%	157.3%	183.1%	165.7%
Current Ratio adjusted for aged debtors	Current assets/current liabilities less debtors > 90 days/current liabilities				189.6%	190.0%	0.0%	0.0%	0.0%
Liquidity Ratio	Monetary Assets/Current Liabilities				1.2	1.2	0.8	1.1	1.0
<u>Revenue Management</u>									
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/ Last 12 Mths Billing								
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)									
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue				81.3%	81.2%	84.6%	83.6%	85.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old				0.0%	0.0%	0.0%	0.0%	0.0%
<u>Creditors Management</u>									
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))								
Creditors to Cash and Investments					225.3%	224.5%	800.8%	572.7%	626.9%
<u>Other Indicators</u>									
	Total Volume Losses (kW)								
Electricity Distribution Losses (2)	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 (kt)								
	Total Cost of Losses (Rand '000)								
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated								
Employee costs	Employee costs/(Total Revenue - capital revenue)				39.2%	39.1%	38.5%	39.6%	40.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)								
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)				10.7%	10.7%	11.9%	10.3%	10.3%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)				1.9%	1.9%	1.9%	1.9%	2.0%
<u>IDP regulation financial viability indicators</u>									
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)				10755.8%	10771.6%	11060.8%	10624.2%	11012.5%
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services				11.2%	11.2%	12.5%	13.4%	15.5%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure				0.0	0.0	0.0	0.0	0.0

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

Table SB6 Reconciliation of IDP Strategic objectives

KZN216 Ray Nkonyeni - Supporting Table SB6 Adjustments Budget - funding measurement - 28/02/25

43 | Page

Table SB7 Measurable performance objectives

KZN216 Ray Nkonyeni - Supporting Table SB7 Adjustments Budget - transfers and grant receipts - 28/02/25

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Multi-year capital 8 B	Nat. or Prov. Govt 9 C	Other Adjusts. 10 D	Total Adjusts. 11 E	Adjusted Budget 12 F	Adjusted Budget	Adjusted Budget
R thousands										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		307 939	307 939	—	—	34 260	34 260	342 199	313 900	314 820
Local Government Equitable Share		302 729	302 729			—	—	302 729	308 450	309 120
Expanded Public Works Programme Integrated Grant	3	3 255	3 255			—	—	3 255	3 405	3 561
Local Government Financial Management Grant		1 900	1 900			—	—	1 900	1 987	2 079
Public Transport Network Grant		—	—			—	—	—	—	—
Municipal Disaster Relief Grant		—	—			—	—	—	—	—
Municipal Infrastructure Grant		—	—			—	—	—	—	—
Energy Efficiency and Demand Side Management Grant	3	55	55			—	—	55	58	60
Municipal Disaster Recovery Grant		—	—			—	—	—	—	—
Municipal Disaster Response Grant		—	—			22 760	22 760	22 760	—	—
Integrated National Electrification Programme Grant		—	—			11 500	11 500	11 500	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
Provincial Government:		16 717	16 717	—	—	12 418	12 418	29 135	17 486	18 290
Capacity Building and Other		—	—			—	—	—	—	—
Specify (Add grant description)	4	16 717	16 717			12 418	12 418	29 135	17 486	18 290
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
	4	—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]	5	—	—			—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
Total Operating Transfers and Grants	6	324 656	324 656	—	—	46 678	46 678	371 334	331 386	333 111
Capital Transfers and Grants										
National Government:		131 663	131 663	—	—	522	522	132 185	137 719	144 055
Integrated National Electrification Programme Grant		—	—			—	—	—	—	—
Water Services Infrastructure Grant		—	—			—	—	—	—	—
Regional Bulk Infrastructure Grant		—	—			—	—	—	—	—
Integrated National Electrification Programme Grant		—	—			—	—	—	—	—
Energy Efficiency and Demand Side Management Grant		5 445	5 445			—	—	5 445	5 695	5 957
Expanded Public Works Programme Integrated Grant for Municipality		—	—			—	—	—	—	—
Integrated Urban Development Grant		86 218	86 218			522	522	86 740	90 184	94 332
Neighbourhood Development Partnership Grant		40 000	40 000			—	—	40 000	41 840	43 765
Municipal Disaster Response Grant		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other capital transfers [insert description]		—	—			—	—	—	—	—
Provincial Government:		500	500	—	—	3 000	3 000	3 500	523	547
Specify (Add grant description)		500	500			3 000	3 000	3 500	523	547
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
		—	—			—	—	—	—	—
Other transfers and grants [insert description]		—	—			—	—	—	—	—
Total Capital Transfers and Grants	6	132 163	132 163	—	—	3 522	3 522	135 685	138 242	144 602
TOTAL RECEIPTS OF TRANSFERS & GRANTS		456 819	456 819	—	—	50 200	50 200	507 019	469 628	477 712

Table SB8 performance indicators

KZN216 Ray Nkonyeni - Supporting Table SB8 Adjustments Budget - expenditure on transfers and grant programme - 28/02/25

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
EXPENDITURE ON TRANSFERS AND GRANT PROGRAM:	1									
Operating Transfers and Grants										
National Government:		307 939	307 939	–	–	35 019	35 019	342 958	310 500	311 320
Local Government Equitable Share		302 729	302 729			–	–	302 729	308 450	309 120
Expanded Public Works Programme Integrated Grant	3	3 255	3 255			–	–	3 255	–	–
Local Government Financial Management Grant		1 900	1 900			–	–	1 900	2 000	2 200
Public Transport Network Grant		–	–			–	–	–	–	–
Municipal Disaster Relief Grant		–	–			–	–	–	–	–
Municipal Infrastructure Grant		–	–			–	–	–	–	–
Energy Efficiency and Demand Side Management Grant	3	55	55			–	–	55	50	–
Municipal Disaster Recovery Grant		–	–			759	759	759	–	–
Municipal Disaster Response Grant		–	–			22 760	22 760	22 760	–	–
Integrated National Electrification Programme Grant		–	–			11 500	11 500	11 500	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Provincial Government:		16 717	16 717	–	–	12 418	12 418	29 135	17 901	18 655
Capacity Building and Other		–	–			–	–	–	–	–
Specify (Add grant description)	4	16 717	16 717			12 418	12 418	29 135	17 901	18 655
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
	4	–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]	5	–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Total operating expenditure of Transfers and Grants:	6	324 656	324 656	–	–	47 437	47 437	372 093	328 401	329 975
Capital expenditure of Transfers and Grants										
National Government:		131 663	132 185	–	–	–	–	132 185	121 119	82 376
Integrated National Electrification Programme Grant		–	–			–	–	–	–	–
Water Services Infrastructure Grant		–	–			–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–			–	–	–	–	–
Integrated National Electrification Programme Grant		–	–			–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		5 445	5 445			–	–	5 445	4 950	–
Expanded Public Works Programme Integrated Grant for Municipalities	Schedule	–	–			–	–	–	–	–
Integrated Urban Development Grant		86 218	86 740			–	–	86 740	75 030	81 376
Neighbourhood Development Partnership Grant		40 000	40 000			–	–	40 000	41 139	1 000
Municipal Disaster Response Grant		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other capital transfers [insert description]		–	–			–	–	–	–	–
Provincial Government:		500	500	–	–	3 000	3 000	3 500	1 045	1 092
Specify (Add grant description)		500	500			3 000	3 000	3 500	1 045	1 092
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
		–	–			–	–	–	–	–
Other transfers and grants [insert description]		–	–			–	–	–	–	–
Total capital expenditure of Transfers and Grants	6	132 163	132 685	–	–	3 000	3 000	135 685	122 164	83 468
TOTAL RECEIPTS OF TRANSFERS & GRANTS		456 819	457 341	–	–	50 437	50 437	507 778	450 565	413 443

Table SB9 Funding measurements

KZN216 Ray Nkonyeni - Supporting Table SB9 Adjustments Budget - reconciliation of transfers, grant receipts, and unspent funds - 28/02/25

Description	Ref	Budget Year 2024/25							Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 2 A1	Multi-year capital 3 B	Nat. or Prov. Govt 4 C	Other Adjusts. 5 D	Total Adjusts. 6 E	Adjusted Budget 7 F	Adjusted Budget	Adjusted Budget
R thousands										
Operating transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		307 939	307 939	–	–	34 260	34 260	342 199	313 900	314 820
Conditions met - transferred to revenue		307 939	307 939	–	–	35 019	35 019	342 958	310 500	311 320
Conditions still to be met - transferred to liabilities		–	–	–	–	(759)	(759)	(759)	3 400	3 500
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		16 717	16 717	–	–	12 418	12 418	29 135	17 486	18 290
Conditions met - transferred to revenue		16 717	16 717	–	–	12 418	12 418	29 135	17 901	18 655
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	(415)	(365)
District Municipality:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–			–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		324 656	324 656	–	–	47 437	47 437	372 093	328 401	329 975
Total operating transfers and grants - CTBM	2	–	–	–	–	(759)	(759)	(759)	2 985	3 136
Capital transfers and grants:										
National Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		131 663	131 663	–	–	522	522	132 185	137 719	144 055
Conditions met - transferred to revenue		131 663	132 185	–	–	–	–	132 185	121 119	82 376
Conditions still to be met - transferred to liabilities		–	(522)	–	–	522	522	–	16 600	61 679
Provincial Government:										
Balance unspent at beginning of the year		–	–			–	–	–	–	–
Current year receipts		500	500	–	–	3 000	3 000	3 500	523	547
Conditions met - transferred to revenue		500	500	–	–	3 000	3 000	3 500	1 045	1 092
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	(522)	(545)
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		132 163	132 685	–	–	3 000	3 000	135 685	122 164	83 468
Total capital transfers and grants - CTBM		–	(522)	–	–	522	522	–	16 078	61 134
TOTAL TRANSFERS AND GRANTS REVENUE		456 819	457 341	–	–	50 437	50 437	507 778	450 565	413 443
TOTAL TRANSFERS AND GRANTS - CTBM		–	(522)	–	–	(237)	(237)	(759)	19 063	64 269

Table SB11 Councillors and Staff Benefits

KZN216 Ray Nkonyeni - Supporting Table SB11 Adjustments Budget - councillor and staff benefits - 28/02/2025

Summary of remuneration	Ref	Budget Year 2024/25									% change
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	
R thousands		A	5 A1	6 B	7 C	8 D	9 E	10 F	11 G	12 H	
Councillors (Political Office Bearers plus Other)											
Basic Salaries and Wages		18 276	18 276					(328)	(328)	17 948	-1.8%
Pension and UIF Contributions		755	755					168	168	923	22.3%
Medical Aid Contributions		-	-					-	-	-	
Motor Vehicle Allowance		-	-					-	-	-	
Cellphone Allowance		3 129	3 129					-	-	3 129	
Housing Allowances		8 977	8 977					268	268	9 245	
Other benefits and allowances		3 049	3 049					695	695	3 743	
Sub Total - Councillors		34 185	34 185			-		803	803	34 988	2.3%
% increase			-							0	
Senior Managers of the Municipality											
Basic Salaries and Wages		6 584	6 584					(3 265)	(3 265)	3 320	-49.6%
Pension and UIF Contributions		90	90					87	87	177	96.0%
Medical Aid Contributions		51	51					34	34	85	67.0%
Overtime		-	-					-	-	-	
Performance Bonus		913	913					(366)	(366)	547	
Motor Vehicle Allowance		732	732					156	156	888	21.4%
Cellphone Allowance		63	63					11	11	74	17.5%
Housing Allowances		1 332	1 332					117	117	1 449	
Other benefits and allowances		0	0					0	0	1	
Payments in lieu of leave		21	21					-	-	21	
Long service awards		-	-					-	-	-	
Post-retirement benefit obligations	5	-	-					-	-	-	
Entertainment		-	-					-	-	-	
Scaroly		-	-					-	-	-	
Acting and post related allowance		-	-					-	-	-	
In kind benefits		-	-					-	-	-	
Sub Total - Senior Managers of Municipality		9 787	9 787	-		-		(3 225)	(3 225)	6 562	-33.0%
% increase			-							(0)	
Other Municipal Staff											
Basic Salaries and Wages		333 067	333 067					592	592	333 660	0.2%
Pension and UIF Contributions		53 500	53 500					1 999	1 999	55 498	3.7%
Medical Aid Contributions		21 895	21 895					1 979	1 979	23 874	9.0%
Overtime		22 014	22 014					1 963	1 963	23 976	8.9%
Performance Bonus		-	-					-	-	-	
Motor Vehicle Allowance		20 003	20 003					1 007	1 007	21 010	5.0%
Cellphone Allowance		1 047	1 047					6	6	1 053	0.6%
Housing Allowances		2 873	2 873					1 095	1 095	3 968	
Other benefits and allowances		5 507	5 507					123	123	5 630	
Payments in lieu of leave		5 907	5 907					-	-	5 907	0.0%
Long service awards		3 016	3 016					170	170	3 186	5.6%
Post-retirement benefit obligations	5	17 420	17 420					(3)	(3)	17 417	0.0%
Entertainment		-	-					-	-	-	
Scaroly		-	-					-	-	-	
Acting and post related allowance		1 263	1 263					248	248	1 511	
In kind benefits		-	-					-	-	-	
Sub Total - Other Municipal Staff		487 510	487 510	-	-	-	-	9 180	9 180	496 689	1.9%
% increase											
Total Parent Municipality		531 483	531 483	-	-	-	-	6 757	6 757	538 240	1.3%

Table SB12 Monthly revenue and expenditure

KZN216 Ray Nkonyeni - Supporting Table SB12 Adjustments Budget - monthly revenue and expenditure (municipal vote) - 28/02/25

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue by Vote																
Vote 1 - Executive and Council		126 137	—	—	—	—	100 898	—	—	76 120	—	—	(426)	302 729	308 450	309 120
Vote 2 - Finance and Administration		51 537	111 500	51 739	55 028	51 541	51 877	52 935	53 600	53 600	53 600	5 155	(110)	592 001	615 771	644 204
Vote 3 - Internal Audit		65	48	85	81	67	22	73	2 518	2 518	2 518	2 518	(10 513)	—	—	—
Vote 4 - Community and Social Services		65	48	85	81	67	22	73	2 518	2 518	2 518	2 518	18 808	29 321	18 286	19 030
Vote 5 - Sport and Recreation		9	3	3	7	7	—	6	1	1	1	1	10	50	80	84
Vote 6 - Public Safety		20	26	9	25	8	2	15	11	11	11	11	506	653	714	774
Vote 7 - Housing		—	—	—	—	—	—	—	—	—	—	—	2 895	2 895	2 522	2 536
Vote 8 - Other		54	53	53	49	44	47	53	59	59	59	59	(587)	—	—	—
Vote 9 - Planning and Development		339	5 981	366	387	343	193	10 911	16 956	6 060	16 956	16 956	69 855	145 303	122 489	88 985
Vote 10 - Road Transport		1 569	1 314	1 561	5 850	5 207	284	4 286	3 787	14 408	8 718	3 028	18 651	68 660	53 799	56 274
Vote 11 - Environmental Protection		30	16	18	15	20	88	33	33	33	33	33	2 518	2 871	1 078	1 128
Vote 12 - Energy Sources		—	—	—	—	—	—	—	—	—	—	—	215 089	215 089	229 294	235 842
Vote 13 - Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 - Waste Management		6 850	13 823	6 855	6 955	7 614	6 946	7 289	7 412	7 414	7 414	1 352	2 347	82 272	81 995	85 767
Total Revenue by Vote		186 674	132 810	60 773	68 479	64 919	160 379	75 674	86 894	162 742	91 827	31 630	319 042	1 441 843	1 434 478	1 443 745
Expenditure by Vote																
Vote 1 - Executive and Council		3 710	10 564	5 437	4 124	5 185	3 786	5 086	5 103	5 102	5 102	5 296	3 180	61 676	65 707	68 729
Vote 2 - Finance and Administration		19 296	19 446	25 327	22 389	22 981	27 174	23 459	30 197	29 526	29 710	38 019	(3 778)	283 747	291 066	304 302
Vote 3 - Internal Audit		3 306	3 338	11 054	5 910	5 906	3 664	6 020	6 079	6 079	6 079	5 413	43 077	105 925	83 883	87 741
Vote 4 - Community and Social Services		3 306	3 338	11 054	5 910	5 906	3 664	6 020	6 079	6 079	6 079	5 413	5 516	68 364	71 598	74 891
Vote 5 - Sport and Recreation		336	371	613	589	423	442	458	474	474	474	327	414	5 396	5 558	5 814
Vote 6 - Public Safety		5 018	4 761	6 113	5 822	5 196	5 404	4 779	7 547	7 547	7 547	7 022	4 274	71 033	61 784	64 626
Vote 7 - Housing		—	—	—	—	—	—	—	—	—	—	—	14 407	14 407	14 011	14 656
Vote 8 - Other		355	308	324	313	324	287	507	281	374	281	281	(3 635)	—	—	—
Vote 9 - Planning and Development		2 828	4 072	3 110	7 017	9 307	7 550	4 817	3 340	11 433	3 340	3 340	7 321	67 475	77 684	81 257
Vote 10 - Road Transport		8 587	12 214	26 797	16 721	14 844	17 045	17 406	24 403	19 086	20 211	16 549	25 372	219 234	217 727	227 742
Vote 11 - Environmental Protection		1 840	1 566	3 759	2 338	2 576	3 089	2 767	2 901	2 901	2 901	287	8 300	35 223	35 687	37 328
Vote 12 - Energy Sources		—	—	—	—	—	—	—	—	—	—	—	185 654	185 654	194 495	203 442
Vote 13 - Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 14 - Waste Water Management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Vote 15 - Waste Management		15 637	17 725	16 095	14 821	16 507	14 338	16 142	16 839	16 839	16 839	9 523	12 191	183 496	188 131	196 785
Total Expenditure by Vote		64 222	77 702	109 682	85 955	89 156	86 444	87 461	103 243	105 439	98 562	91 471	302 293	1 301 630	1 307 330	1 367 315
Surplus/ (Deficit)		122 453	55 108	(48 908)	(17 475)	(24 237)	73 934	(11 787)	(16 349)	57 303	(6 735)	(59 841)	16 749	140 213	127 149	76 430

Table SB13 Monthly revenue and expenditure (functional classification)

KZN216 Ray Nkonyeni - Supporting Table SB13 Adjustments Budget - monthly revenue and expenditure (functional classification) - 28/02/25

Description - Standard classification	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue - Functional																
Governance and administration		177 738	111 548	51 824	55 110	51 609	152 797	53 008	56 118	132 238	56 118	7 673	(11 050)	894 730	924 221	953 324
Executive and council		126 137	—	—	—	—	100 898	—	—	76 120	—	—	(426)	302 729	308 450	309 120
Finance and administration		51 537	111 500	51 739	55 028	51 541	51 877	52 935	53 600	53 600	53 600	5 155	(110)	592 001	615 771	644 204
Internal audit		65	48	85	81	67	22	73	2 518	2 518	2 518	2 518	(10 513)	—	—	—
Community and public safety		93	76	97	113	83	24	94	2 530	2 530	2 530	2 530	22 219	32 919	21 602	22 425
Community and social services		65	48	85	81	67	22	73	2 518	2 518	2 518	2 518	19 305	29 818	18 816	19 612
Sport and recreation		9	3	3	7	7	—	6	1	1	1	1	10	50	80	84
Public safety		20	26	9	25	8	2	15	11	11	11	11	9	156	184	192
Housing		—	—	—	—	—	—	—	—	—	—	—	2 895	2 895	2 522	2 536
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		1 938	7 310	1 945	6 253	5 569	565	15 230	20 776	20 501	25 707	20 017	88 551	214 361	176 704	145 695
Planning and development		339	5 981	366	387	343	193	10 911	16 956	6 060	16 956	16 956	69 855	145 303	122 489	88 985
Road transport		1 569	1 314	1 561	5 850	5 207	284	4 286	3 787	14 408	8 718	3 028	18 651	68 660	53 799	56 274
Environmental protection		30	16	18	15	20	88	33	33	33	33	33	46	398	417	436
Trading services		6 850	13 823	6 855	6 955	7 614	6 946	7 289	7 412	7 414	7 414	1 352	217 436	297 361	311 290	321 609
Energy sources		—	—	—	—	—	—	—	—	—	—	—	215 089	215 089	229 294	235 842
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		6 850	13 823	6 855	6 955	7 614	6 946	7 289	7 412	7 414	7 414	1 352	2 347	82 272	81 995	85 767
Other		54	53	53	49	44	47	53	59	59	59	59	1 886	2 473	661	692
Total Revenue - Functional		186 674	132 810	60 773	68 479	64 919	160 379	75 674	86 894	162 742	91 827	31 630	319 042	1 441 843	1 434 478	1 443 745
Expenditure - Functional																
Governance and administration		26 313	33 348	41 817	32 424	34 072	34 625	34 566	41 379	40 706	40 891	48 729	42 479	451 349	440 655	460 773
Executive and council		3 710	10 564	5 437	4 124	5 185	3 786	5 086	5 103	5 102	5 102	5 296	2 495	60 992	64 034	66 979
Finance and administration		19 296	19 446	25 327	22 389	22 981	27 174	23 459	30 197	29 526	29 710	38 019	65 465	352 989	335 660	350 948
Internal audit		3 306	3 338	11 054	5 910	5 906	3 664	6 020	6 079	6 079	6 079	5 413	(25 481)	37 367	40 961	42 845
Community and public safety		8 661	8 470	17 780	12 321	11 525	9 510	11 257	14 100	14 100	14 100	12 763	24 611	159 200	152 951	159 987
Community and social services		3 306	3 338	11 054	5 910	5 906	3 664	6 020	6 079	6 079	6 079	5 413	8 791	71 640	74 954	78 402
Sport and recreation		336	371	613	589	423	442	458	474	474	474	327	414	5 396	5 558	5 814
Public safety		5 018	4 761	6 113	5 822	5 196	5 404	4 779	7 547	7 547	7 547	7 022	999	67 757	58 428	61 115
Housing		—	—	—	—	—	—	—	—	—	—	—	14 407	14 407	14 011	14 656
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services		13 255	17 852	33 666	26 076	26 727	27 684	24 989	30 644	33 420	26 451	20 176	34 356	315 295	324 350	339 270
Planning and development		2 828	4 072	3 110	7 017	9 307	7 550	4 817	3 340	11 433	3 340	3 340	7 321	67 475	77 684	81 257
Road transport		8 587	12 214	26 797	16 721	14 844	17 045	17 406	24 403	19 086	20 211	16 549	25 372	219 234	217 727	227 742
Environmental protection		1 840	1 566	3 759	2 338	2 576	3 089	2 767	2 901	2 901	2 901	287	1 663	28 586	28 939	30 270
Trading services		15 637	17 725	16 095	14 821	16 507	14 338	16 142	16 839	16 839	16 839	9 523	197 845	369 150	382 626	400 227
Energy sources		—	—	—	—	—	—	—	—	—	—	—	185 654	185 654	194 495	203 442
Water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management		15 637	17 725	16 095	14 821	16 507	14 338	16 142	16 839	16 839	16 839	9 523	12 191	183 496	188 131	196 785
Other		355	308	324	313	324	287	507	281	374	281	281	3 001	6 637	6 748	7 058
Total Expenditure - Functional		64 222	77 702	109 682	85 955	89 156	86 444	87 461	103 243	105 439	98 562	91 471	302 293	1 301 630	1 307 330	1 367 315
Surplus/(Deficit) 1.																
		122 453	55 108	(48 908)	(17 475)	(24 237)	73 934	(11 787)	(16 349)	57 303	(6 735)	(16 749)	140 213	127 149	76 453	

Table SB14 Monthly revenue and expenditure

KZN216 Ray Nkonyeni - Supporting Table SB14 Adjustments Budget - monthly revenue and expenditure - 28/02/2025

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Revenue By Source																
Exchange Revenue																
Service charges - Electricity		16 890	16 470	16 716	16 380	16 002	14 740	17 268	17 258	17 258	17 258	17 258	23 670	207 168	216 754	226 724
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		6 293	13 296	6 338	6 384	6 420	6 388	6 430	6 427	6 430	6 430	367	132	71 335	74 616	78 048
Sale of Goods and Rendering of Services		893	2 131	1 544	524	1 521	1 520	1 673	(797)	(161)	(797)	(797)	5 518	12 769	18 590	20 574
Agency services		588	562	409	525	502	134	574	600	600	600	600	1 326	7 022	7 209	7 540
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		785	751	780	843	852	881	683	1 034	1 034	1 034	1 034	244	9 956	8 579	8 974
Interest earned from Current and Non Current Assets		1 326	1 193	993	923	844	1 304	993	1 254	1 254	1 254	1 254	628	13 220	12 464	13 037
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		281	261	254	1 148	352	200	434	318	318	318	318	1 048	5 246	5 442	5 692
Licence and permits		55	55	40	64	55	5	61	8	8	8	8	101	472	771	806
Operational Revenue		28	29	29	316	50	23	91	62	62	62	62	1 322	2 135	1 141	1 193
Non-Exchange Revenue																
Property rates		46 981	107 180	46 842	49 308	46 877	47 133	48 445	48 436	48 436	48 436	(8)	(5 215)	532 850	557 406	583 046
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		40	35	84	4 444	3 901	47	2 734	1 221	1 221	1 221	1 221	9 075	25 246	34 321	35 900
Licences or permits		562	817	886	941	734	58	996	995	995	995	995	2 976	11 952	12 506	13 081
Transfer and subsidies - Operational		126 203	-	-	208	-	100 898	276	6 393	93 135	11 324	5 634	28 067	372 138	328 401	329 975
Interest		2 760	2 648	2 724	2 957	2 939	3 017	2 718	3 125	3 125	3 125	3 125	2 388	34 648	34 115	35 684
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue		203 683	145 429	77 637	84 964	81 050	176 348	83 377	86 336	173 715	91 269	31 072	71 280	1 306 158	1 312 314	1 360 277
Expenditure By Type																
Employee related costs		40 578	39 203	45 532	41 852	42 938	42 867	40 105	43 062	40 858	40 873	53 977	31 407	503 252	520 318	544 101
Remuneration of councillors		2 824	2 928	2 836	2 907	2 969	3 105	2 849	3 049	3 049	3 049	3 049	2 373	34 988	35 758	37 403
Bulk purchases - electricity		-	19 377	18 739	11 872	13 055	14 183	12 796	12 796	12 796	12 796	12 796	12 344	153 550	160 613	168 001
Inventory consumed		1 411	1 097	1 276	1 427	813	626	1 275	1 249	1 252	1 248	118	1 126	12 916	13 579	14 204
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	11 290	11 290	11 809	12 352
Depreciation and amortisation		-	-	22 330	7 443	7 443	-	7 168	7 168	7 168	7 168	7 168	34 781	107 839	112 800	117 989
Interest		0	0	-	0	1	0	754	504	1 181	504	504	7 367	10 818	12 362	12 930
Contracted services		11 943	17 677	22 052	19 055	16 633	25 193	20 836	33 816	31 027	31 417	15 038	30 459	275 145	237 477	248 401
Transfers and subsidies		203	1 080	69	2 900	5 351	1 418	406	177	6 077	177	177	(2 469)	15 566	17 952	18 778
Irrecoverable debts written off		549	472	416	510	760	42	417	417	417	417	417	167	5 000	5 230	5 471
Operational costs		10 966	17 889	11 044	9 252	14 185	15 739	14 452	14 056	15 354	13 976	12 065	22 289	171 267	179 432	187 686
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		68 473	99 724	124 294	97 219	104 149	103 174	101 658	116 294	119 178	111 624	105 309	151 134	1 301 630	1 307 330	1 367 315
Surplus(Deficit)		135 210	45 705	(46 657)	(12 255)	(23 099)	73 174	(17 681)	(29 958)	54 537	(20 356)	(74 238)	(79 853)	4 528	4 985	(7 038)
Transfers and subsidies - capital (monetary allocations)		-	5 697	-	-	-	-	10 972	11 572	12 094	11 572	11 572	72 206	135 685	122 164	83 468
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus(Deficit) after capital transfers & contributions		135 210	51 402	(46 657)	(12 255)	(23 099)	73 174	(6 709)	(18 386)	66 631	(8 784)	(62 666)	(7 648)	140 213	127 149	76 430

Table SB15 Monthly cash flow

KZN216 Ray Nkonyeni - Supporting Table SB15 Adjustments Budget - monthly cash flow - 28/02/25

Monthly cash flows	Ref	Budget Year 2024/25														Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27		
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget		
R thousands																		
Cash Receipts By Source																		
Property rates		29 154	40 103	46 868	61 463	51 207	38 949	39 109	38 982	38 982	38 982	38 982	42 828	505 608	529 535	553 894		
Service charges - electricity revenue		17 536	19 408	16 861	20 628	17 375	17 426	17 268	16 942	16 942	16 942	16 942	11 320	205 590	216 754	226 724		
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse		3 691	5 605	7 170	8 914	6 339	5 944	5 240	5 240	5 240	5 240	5 240	3 905	67 768	70 885	74 146		
Rental of facilities and equipment		334	454	298	1 098	418	261	434	318	318	318	318	774	5 340	5 442	5 692		
Interest earned - external investments		1 235	1 145	948	882	792	1 205	993	1 254	1 254	1 254	1 254	1 006	13 220	12 464	13 037		
Interest earned - outstanding debtors		39	22	22	236	1 702	574	-	332	332	332	332	(2 264)	1 659	-	-		
Dividends received		71	76	149	-	-	-	-	-	-	-	-	-	-	-	-		
Fines, penalties and forfeits		71	76	149	90	51	25	137	(1 375)	(1 375)	(1 375)	(1 375)	(1 018)	(5 919)	1 716	1 795		
Licences and permits		710	1 003	1 055	1 054	907	72	1 068	1 064	1 064	1 064	1 064	1 248	12 434	13 377	13 988		
Agency services		513	485	330	447	423	58	574	600	600	600	600	1 790	7 022	7 209	7 590		
Transfers and Subsidies - Operational		126 204	4 439	4	16 927	1 475	101 900	835	42 724	82 738	(3 954)	(3 954)	5 357	374 692	339 116	342 325		
Other revenue		12 184	21 030	14 507	(10 718)	20 600	3 780	2 304	4 508	3 818	3 899	3 499	(42 455)	36 958	29 267	30 614		
Cash Receipts by Source		191 671	93 769	88 222	101 121	101 290	170 196	67 952	110 527	149 851	63 241	62 840	23 682	1 224 362	1 225 665	1 269 655		
Other Cash Flows by Source																		
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		41 487	2 000	-	20 500	22 760	18 644	-	3 522	30 739	-	-	(3 967)	135 685	138 242	144 602		
/ Prov Departm Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing		-	-	-	-	-	-	-	-	-	-	-	-	9 000	8 520	4 428		
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Cash Receipts by Source		233 158	95 769	88 222	121 621	124 050	188 840	67 952	114 049	180 591	63 241	62 840	28 715	1 369 047	1 372 427	1 418 685		
Cash Payments by Type																		
Employee related costs		40 059	39 960	44 593	42 167	42 475	41 414	40 475	44 191	41 987	42 002	57 712	36 241	513 273	524 680	548 815		
Remuneration of councillors		1 833	1 890	1 848	1 907	1 946	1 898	2 849	2 849	2 849	2 849	2 849	8 619	34 185	35 758	37 403		
Finance charges		-	-	-	-	-	-	-	(249)	(249)	(249)	(249)	-	18 918	-	11 838		
Bulk purchases - Electricity		162	22 466	21 717	13 827	15 178	16 550	12 796	12 796	12 796	12 796	12 796	(329)	153 550	160 613	168 001		
Acquisitions - water & other inventory		-	262	1 356	1 199	1 134	892	1 599	1 599	1 599	1 599	1 599	6 359	19 188	20 070	20 993		
Contracted services		11 486	18 550	19 970	18 753	13 317	24 166	20 244	35 256	31 099	32 347	16 533	34 213	275 934	231 201	241 836		
Transfers and grants - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Transfers and grants - other		-	-	-	-	-	-	511	2 874	5 474	474	474	7 209	17 017	17 952	18 778		
Other expenditure		35 965	12 474	10 502	11 265	12 097	18 272	14 475	(18 619)	13 751	13 961	12 528	(521)	136 151	177 020	185 162		
Cash Payments by Type		89 508	95 602	99 985	89 118	86 147	103 191	92 949	80 695	109 732	105 778	104 242	102 169	1 159 116	1 178 609	1 232 826		
Other Cash Flows/Payments by Type																		
Capital assets		10 167	13 259	7 996	13 640	7 920	23 653	13 434	6 912	13 849	12 395	12 395	17 081	152 701	168 525	176 277		
Repayment of borrowing		5 450	6 230	5 624	5 786	6 594	6 324	2 638	3 141	2 638	2 638	2 638	(16 094)	33 605	35 151	36 768		
Other Cash Flows/Payments		440	1 856	539	-	-	-	-	-	-	-	-	(2 634)	-	-	-		
Total Cash Payments by Type		105 564	116 746	113 604	108 544	101 290	133 168	109 021	90 245	126 721	120 811	119 274	100 522	1 345 421	1 382 286	1 445 871		
NET INCREASE/(DECREASE) IN CASH HELD																		
		127 993	(20 977)	(25 383)	13 077	22 850	55 673	(41 069)	23 805	53 669	(57 570)	(56 434)	(71 807)	23 636	(9 858)	(27 189)		
Cash/stock equivalents at the month/year beginning:		66 760	194 354	173 377	147 994	161 071	183 921	239 593	198 504	222 329	276 198	218 628	162 193	66 405	90 031	80 172		
Cash/stock equivalents at the month/year end:		194 354	173 377	147 994	161 071	183 921	239 593	198 504	222 329	276 198	218 628	162 193	90 386	90 031	80 172	52 987		

Table SB16 Monthly Capital Expenditure

KZN216 Ray Nkonyeni - Supporting Table SB16 Adjustments Budget - monthly capital expenditure (municipal vote) - 28/02/25

Budget Year 2024/25														Medium Term Revenue and Expenditure Framework		
Description - Municipal Vote	Ref	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
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Multi-year expenditure appropriation	1															
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environmental Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Multi-year expenditure sub-total	3	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure appropriation																
Vote 1 - Executive and Council		-	-	-	-	-	-	11	277	98	17	17	(405)	15	405	423
Vote 2 - Finance and Administration		-	73	4	1 557	604	-	663	478	408	408	408	(1 201)	3 403	7 636	7 987
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	98	220	230
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	316	-	98	-	-	383	77	77	77	77	1 196	2 300	4 812	5 033
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	55	55	58	60
Vote 8 - Other		-	-	-	-	-	-	36	558	570	558	558	(2 281)	-	-	-
Vote 9 - Planning and Development		7 692	5 843	6 823	7 369	8 031	16 614	11 626	7 894	14 491	12 894	13 064	29 627	141 969	146 884	153 641
Vote 10 - Road Transport		-	-	-	3 157	48	3 348	1 400	2 360	1 360	1 360	2 238	2 308	17 578	16 631	17 396
Vote 11 - Environmental Protection		-	-	7	76	189	180	67	27	27	27	27	3 069	3 693	1 344	1 406
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	15 997	15 997	15 839	12 083
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	367	248	142	125	45	45	45	5	(22)	1 000	1 464	1 532
Capital single-year expenditure sub-total	3	7 692	6 232	6 833	12 624	9 120	20 283	14 311	11 716	17 075	15 386	16 394	48 440	186 109	195 292	199 792
Total Capital Expenditure		7 692	6 232	6 833	12 624	9 120	20 283	14 311	11 716	17 075	15 386	16 394	48 440	186 109	195 292	199 792

Table SB17 Monthly capital expenditure (functional classification)

KZN216 Ray Nkonyeni - Supporting Table SB17 Adjustments Budget - monthly capital expenditure (functional classification) - 28/02/25

Description	Ref	Budget Year 2024/25												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2024/25	Budget Year +1 2025/26	Budget Year +2 2026/27
		Outcome	Outcome	Outcome	Outcome	Outcome	Outcome	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget	Adjusted Budget
R thousands																
Capital Expenditure - Functional																
<i>Governance and administration</i>		-	73	4	1 557	604	-	683	841	510	430	430	(1 617)	3 516	8 260	8 640
Executive and council		-	-	-	-	-	-	11	277	98	17	17	(405)	15	405	423
Finance and administration		-	73	4	1 557	604	-	663	478	408	408	408	(1 201)	3 403	7 636	7 987
Internal audit		-	-	-	-	-	-	10	85	5	5	5	(11)	98	220	230
<i>Community and public safety</i>		-	316	-	98	-	-	383	77	77	77	77	1 251	2 355	4 869	5 093
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		-	316	-	98	-	-	383	77	77	77	77	1 196	2 300	4 812	5 033
Housing		-	-	-	-	-	-	-	-	-	-	-	55	55	58	60
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		7 692	5 843	6 830	10 602	8 268	20 142	13 093	10 281	15 877	14 281	15 329	31 909	160 147	164 353	171 913
Planning and development		7 692	5 843	6 823	7 369	8 031	16 614	11 626	7 894	14 491	12 894	13 064	29 627	141 969	146 884	153 641
Road transport		-	-	-	3 157	48	3 348	1 400	2 360	1 360	1 360	2 238	2 308	17 578	16 631	17 396
Environmental protection		-	-	7	76	189	180	67	27	27	27	27	(25)	600	837	875
<i>Trading services</i>		-	-	252	252	248	142	1 608	1 528	1 528	1 528	1 488	8 422	16 997	17 303	13 615
Energy sources		-	-	252	(115)	-	-	1 483	1 483	1 483	1 483	1 483	8 444	15 997	15 839	12 083
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		-	-	-	367	248	142	125	45	45	45	5	(22)	1 000	1 464	1 532
<i>Other</i>		-	-	-	-	-	-	36	558	570	558	558	813	3 093	507	530
Total Capital Expenditure - Functional		7 692	6 232	7 086	12 509	9 120	20 283	15 804	13 285	18 563	16 874	17 882	40 779	186 109	195 292	199 792

Table SB18a Capital expenditure on new assets by class

KZN216 Ray Nkonyeni - Supporting Table SB18a Adjustments Budget - capital expenditure on new assets by asset class - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	7 A1	8 B	9 C	10 D	11 E	12 F	13 G	14 H		
Capital expenditure on new assets by Asset Class/Sub-class												
Infrastructure		83 585	84 950	–	–	–	–	2 560	2 560	87 510	89 255	88 877
Roads Infrastructure		55 450	56 361	–	–	–	–	2 335	2 335	58 696	58 001	60 669
Roads		35 450	38 715	–	–	–	–	2 635	2 635	41 350	37 081	38 786
Road Structures		20 000	17 646	–	–	–	–	(300)	(300)	17 346	20 920	21 882
Road Furniture		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Storm water Infrastructure		12 000	12 000	–	–	–	–	2 624	2 624	14 624	12 552	13 129
Drainage Collection		12 000	12 000	–	–	–	–	2 624	2 624	14 624	12 552	13 129
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
Electrical Infrastructure		15 735	16 189	–	–	–	–	(2 000)	(2 000)	14 189	18 180	14 532
Power Plants		–	–	–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
MV Switching Stations		1 500	1 500	–	–	–	–	–	–	1 500	4 500	4 428
MV Networks		–	–	–	–	–	–	–	–	–	–	–
LV Networks		14 235	14 689	–	–	–	–	(2 000)	(2 000)	12 689	13 680	10 104
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		400	400	–	–	–	–	(400)	(400)	–	523	547
Dams and Weirs		–	–	–	–	–	–	–	–	–	–	–
Boreholes		400	400	–	–	–	–	(400)	(400)	–	523	547
Reservoirs		–	–	–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–	–	–
Reticalation		–	–	–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–	–	–
Capital Soares		–	–	–	–	–	–	–	–	–	–	–

Community Assets		5 550	10 250	-	-	-	-	(100)	(100)	10 150	5 805	6 072
Community Facilities		1 450	3 400	-	-	-	-	-	-	3 400	1 517	1 586
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		50	-	-	-	-	-	-	-	50	52	55
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		1 400	3 400	-	-	-	-	-	-	3 400	1 464	1 532
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		4 100	6 850	-	-	-	-	(100)	(100)	6 750	4 289	4 486
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		4 100	6 850	-	-	-	-	(100)	(100)	6 750	4 289	4 486
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		10 800	8 800	-	-	-	-	(3 330)	(3 330)	5 470	11 297	11 816
Operational Buildings		10 800	8 800	-	-	-	-	(3 330)	(3 330)	5 470	11 297	11 816
Municipal Offices		6 400	4 400	-	-	-	-	(4 400)	(4 400)	(0)	6 694	7 002
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		800	800	-	-	-	-	(500)	(500)	300	837	875
Yards		200	200	-	-	-	-	(200)	(200)	-	209	219
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		3 400	3 400	-	-	-	-	1 770	1 770	5 170	3 556	3 720
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		500	500	-	-	-	-	(200)	(200)	300	523	547
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		500	500	-	-	-	-	(200)	(200)	300	523	547
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		500	500	-	-	-	-	(200)	(200)	300	523	547
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		7 290	7 290	-	-	-	-	(3 247)	(3 247)	4 043	7 625	7 976
Computer Equipment		7 290	7 290	-	-	-	-	(3 247)	(3 247)	4 043	7 625	7 976
Furniture and Office Equipment		2 152	2 152	-	-	-	-	(1 123)	(1 123)	1 029	2 251	2 355
Furniture and Office Equipment		2 152	2 152	-	-	-	-	(1 123)	(1 123)	1 029	2 251	2 355
Machinery and Equipment		4 692	4 692	-	-	-	-	(420)	(420)	4 272	4 908	5 134
Machinery and Equipment		4 692	4 692	-	-	-	-	(420)	(420)	4 272	4 908	5 134
Transport Assets		-	-	-	-	-	-	3 487	3 487	3 487	-	-
Transport Assets		-	-	-	-	-	-	3 487	3 487	3 487	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
		72 990	69 378	-	-	-	-	470	470	69 849	73 628	77 014
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on new assets to be adjusted	1	114 569	118 634	-	-	-	-	(2 374)	(2 374)	116 260	121 665	122 777

Table SB18b Capital expenditure on renewal of existing assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18b Adjustments Budget - capital expenditure on renewal of existing assets by asset class - 28/02/2025

Description	Ref	Budget Year 2024/25										Budget Year	Budget Year
		Original Budget	Prior Adjusted	Accum. Funds	Multi-year capital	Unfore. Unavoid.	Nat. or Prov. Govt	Other Adjusts.	Total Adjusts.	Adjusted Budget	Adjusted Budget	+1 2025/26	+2 2026/27
R thousands		A	7	8	9	10	11	12	13	14			
			A1	B	C	D	E	F	G	H			
Capital expenditure on renewal of existing assets by Asset Class/Sub-class													
Infrastructure		18 900	18 500	—	—	—	—	(334)	(334)	18 166	17 050	17 834	
Roads Infrastructure		14 600	14 200	—	—	—	—	(134)	(134)	14 066	15 167	15 865	
Roads		13 600	13 400	—	—	—	—	(100)	(100)	13 300	14 121	14 771	
Road Structures		1 000	800	—	—	—	—	(34)	(34)	766	1 046	1 094	
Road Furniture		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	
Stormwater Infrastructure		—	—	—	—	—	—	—	—	—	—	—	
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—	
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—	
Attenuation		—	—	—	—	—	—	—	—	—	—	—	
Electrical Infrastructure		3 500	3 500	—	—	—	—	—	—	3 500	1 046	1 094	
Power Plants		—	—	—	—	—	—	—	—	—	—	—	
HV Substations		—	—	—	—	—	—	—	—	—	—	—	
HV Switching Station		—	—	—	—	—	—	—	—	—	—	—	
HV Transmission Conductors		2 500	2 500	—	—	—	—	—	—	2 500	—	—	
MV Substations		—	—	—	—	—	—	—	—	—	—	—	
MV Switching Stations		—	—	—	—	—	—	—	—	—	—	—	
MV Networks		1 000	1 000	—	—	—	—	—	—	1 000	1 046	1 094	
LV Networks		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—	
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—	
Boreholes		—	—	—	—	—	—	—	—	—	—	—	
Reservoirs		—	—	—	—	—	—	—	—	—	—	—	
Pump Stations		—	—	—	—	—	—	—	—	—	—	—	
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—	
Bulk Mains		—	—	—	—	—	—	—	—	—	—	—	
Distribution		—	—	—	—	—	—	—	—	—	—	—	
Distribution Points		—	—	—	—	—	—	—	—	—	—	—	
PRV Stations		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—	
Pump Station		—	—	—	—	—	—	—	—	—	—	—	
Retiulation		—	—	—	—	—	—	—	—	—	—	—	
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		800	800	—	—	—	—	(200)	(200)	600	837	875	
Sand Pumps		—	—	—	—	—	—	—	—	—	—	—	
Piers		—	—	—	—	—	—	—	—	—	—	—	
Revelments		—	—	—	—	—	—	—	—	—	—	—	
Promenades		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		800	800	—	—	—	—	(200)	(200)	600	837	875	
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—	
Data Centres		—	—	—	—	—	—	—	—	—	—	—	
Core Layers		—	—	—	—	—	—	—	—	—	—	—	
Distribution Layers		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	
Community Assets		11 972	8 961	—	—	—	—	(450)	(450)	8 511	12 523	13 099	
Community Facilities		11 972	8 961	—	—	—	—	(450)	(450)	8 511	12 523	13 099	
Halls		10 972	8 961	—	—	—	—	(300)	(300)	8 361	11 477	12 005	
Centres		1 000	300	—	—	—	—	(150)	(150)	150	1 046	1 094	
Crèches		—	—	—	—	—	—	—	—	—	—	—	
Clinics/Care Centres		—	—	—	—	—	—	—	—	—	—	—	
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—	—	—	
Testing Stations		—	—	—	—	—	—	—	—	—	—	—	
Museums		—	—	—	—	—	—	—	—	—	—	—	
Galleries		—	—	—	—	—	—	—	—	—	—	—	
Theatres		—	—	—	—	—	—	—	—	—	—	—	
Libraries		—	—	—	—	—	—	—	—	—	—	—	
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	—	—	
Police		—	—	—	—	—	—	—	—	—	—	—	
Parks		—	—	—	—	—	—	—	—	—	—	—	
Public Open Space		—	—	—	—	—	—	—	—	—	—	—	
Nature Reserves		—	—	—	—	—	—	—	—	—	—	—	
Public Ablution Facilities		—	—	—	—	—	—	—	—	—	—	—	
Markets		—	—	—	—	—	—	—	—	—	—	—	
Stalls		—	—	—	—	—	—	—	—	—	—	—	
Abattoirs		—	—	—	—	—	—	—	—	—	—	—	
Airports		—	—	—	—	—	—	—	—	—	—	—	
Taxi Ranks/Bus Terminals		—	—	—	—	—	—	—	—	—	—	—	
Capital Spares		—	—	—	—	—	—	—	—	—	—	—	
Sport and Recreation Facilities		—	—	—	—	—	—	—	—	—	—	—	
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		435	435	-	-	-	-	-	-	435	455	476
Operational Buildings		435	435	-	-	-	-	-	-	435	455	476
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		435	435	-	-	-	-	-	-	435	455	476
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Land		-	-	-	-	-	-	-	-	-	-	-
Land		#REF!	#REF!	-	-	-	-	#REF!	#REF!	#REF!	#REF!	#REF!
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on renewal of existing assets to be adjusted	1	31 307	27 896	-	-	-	-	(784)	(784)	27 112	30 027	31 409

Table SB18c Expenditure on repairs and maintenance by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18c Adjustments Budget - expenditure on repairs and maintenance by asset class - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjus. 12 F	Total Adjus. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Repairs and maintenance expenditure by Asset Class/Sub-class												
Infrastructure		106 806	106 806	—	—	—	—	19 848	19 848	126 654	104 397	109 200
Roads Infrastructure		93 411	93 411	—	—	—	—	19 318	19 318	112 729	90 386	94 544
Roads		93 411	93 411	—	—	—	—	19 318	19 318	112 729	90 386	94 544
Road Structures		—	—	—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Stormwater Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		10 895	10 895	—	—	—	—	1 030	1 030	11 926	11 396	11 921
Power Plants		10	10	—	—	—	—	5	5	15	11	11
HV Substations		—	—	—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—	—	—
MV Networks		1 441	1 441	—	—	—	—	—	—	1 441	1 507	1 576
LV Networks		9 444	9 444	—	—	—	—	1 025	1 025	10 470	9 879	10 333
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—	—	—
Reti-culation		—	—	—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Landfill Sites		—	—	—	—	—	—	—	—	—	—	—
Waste Transfer Stations		—	—	—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		2 500	2 500	—	—	—	—	(500)	(500)	2 000	2 615	2 735
Sand Pumps		—	—	—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		2 500	2 500	—	—	—	—	(500)	(500)	2 000	2 615	2 735
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Community Assets		500	1 688	—	—	—	—	300	300	1 988	523	547
Community Facilities		500	1 688	—	—	—	—	300	300	1 988	523	547
Halls		—	—	—	—	—	—	—	—	—	—	—
Centres		—	—	—	—	—	—	—	—	—	—	—
Crèches		—	—	—	—	—	—	—	—	—	—	—
Clinics/Care Centres		—	—	—	—	—	—	—	—	—	—	—
Fire/Ambulance Stations		—	—	—	—	—	—	—	—	—	—	—
Testing Stations		—	—	—	—	—	—	—	—	—	—	—
Museums		—	—	—	—	—	—	—	—	—	—	—
Galleries		—	—	—	—	—	—	—	—	—	—	—
Theatres		—	—	—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—	—	—
Cemeteries/Crematoria		—	—	—	—	—	—	—	—	—	—	—
Police		—	—	—	—	—	—	—	—	—	—	—
Parks		—	—	—	—	—	—	—	—	—	—	—
Public Open Space		500	500	—	—	—	—	300	300	800	523	547
Nature Reserves		—	—	—	—	—	—	—	—	—	—	—
Public Ablution Facilities		—	—	—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—	—	—
Stalls		—	—	—	—	—	—	—	—	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—	—	—
Airports		—	1 188	—	—	—	—	—	—	1 188	—	—
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	13 165	12 165	-	-	-	-	(7)	(7)	12 158	13 770	14 404	
Operational Buildings	13 165	12 165	-	-	-	-	(7)	(7)	12 158	13 770	14 404	
Municipal Offices	12 515	11 515	-	-	-	-	(7)	(7)	11 508	13 091	13 693	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	
Building Plan Offices	650	650	-	-	-	-	-	-	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	-	-	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	-	-	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	150	150	-	-	-	-	(150)	(150)	-	157	164	
Furniture and Office Equipment	150	150	-	-	-	-	(150)	(150)	-	157	164	
Machinery and Equipment	3 970	3 970	-	-	-	-	1 255	1 255	5 225	4 153	4 344	
Machinery and Equipment	3 970	3 970	-	-	-	-	1 255	1 255	5 225	4 153	4 344	
Transport Assets	11 009	11 009	-	-	-	-	(1 770)	(1 770)	9 239	11 515	12 045	
Transport Assets	11 009	11 009	-	-	-	-	(1 770)	(1 770)	9 239	11 515	12 045	
Land	-	-	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	-	-	
Poling and Protection	-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	-	-	
Poling and Protection	-	-	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	
Total Repairs and Maintenance Expenditure to be	1	135 600	135 788	-	-	-	-	19 476	19 476	155 264	134 516	140 703

Table SB18d Depreciation by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18d Adjustments Budget - depreciation by asset class - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands		A	A1	B	C	D	E	F	G	H		
Depreciation by Asset Class/Sub-class												
Infrastructure		36 952	36 952	-	-	-	-	-	-	36 952	38 651	40 429
Roads Infrastructure		36 952	36 952	-	-	-	-	-	-	36 952	38 651	40 429
Roads		36 952	36 952							36 952	38 651	40 429
Road Structures		-	-							-	-	-
Road Furniture		-	-							-	-	-
Capital Spares		-	-							-	-	-
Stormwater Infrastructure		-	-		-	-	-	-	-	-	-	-
Drainage Collection		-	-							-	-	-
Storm water Conveyance		-	-							-	-	-
Attenuation		-	-							-	-	-
Electrical Infrastructure		-	-		-	-	-	-	-	-	-	-
Power Plants		-	-							-	-	-
HV Substations		-	-							-	-	-
HV Switching Station		-	-							-	-	-
HV Transmission Conductors		-	-							-	-	-
MV Substations		-	-							-	-	-
MV Switching Stations		-	-							-	-	-
MV Networks		-	-							-	-	-
LV Networks		-	-							-	-	-
Capital Spares		-	-							-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-							-	-	-
Boreholes		-	-							-	-	-
Reservoirs		-	-							-	-	-
Pump Stations		-	-							-	-	-
Water Treatment Works		-	-							-	-	-
Bulk Mains		-	-							-	-	-
Distribution		-	-							-	-	-
Distribution Points		-	-							-	-	-
PRV Stations		-	-							-	-	-
Capital Spares		-	-							-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Pump Station		-	-							-	-	-
Reticalation		-	-							-	-	-
Waste Water Treatment Works		-	-							-	-	-
Outfall Sewers		-	-							-	-	-
Toilet Facilities		-	-							-	-	-
Capital Spares		-	-							-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Landfill Sites		-	-							-	-	-
Waste Transfer Stations		-	-							-	-	-
Waste Processing Facilities		-	-							-	-	-
Waste Drop-off Points		-	-							-	-	-
Waste Separation Facilities		-	-							-	-	-
Electricity Generation Facilities		-	-							-	-	-
Capital Spares		-	-							-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Rail Lines		-	-							-	-	-
Rail Structures		-	-							-	-	-
Rail Furniture		-	-							-	-	-
Drainage Collection		-	-							-	-	-
Storm water Conveyance		-	-							-	-	-
Attenuation		-	-							-	-	-
MV Substations		-	-							-	-	-
LV Networks		-	-							-	-	-
Capital Spares		-	-							-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Sand Pumps		-	-							-	-	-
Piers		-	-							-	-	-
Revetments		-	-							-	-	-
Promenades		-	-							-	-	-
Capital Spares		-	-							-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	-	-
Data Centres		-	-							-	-	-
Core Layers		-	-							-	-	-
Distribution Layers		-	-							-	-	-
Capital Spares		-	-							-	-	-
Community Assets		28 893	28 893	-	-	-	-	-	-	28 893	30 222	31 612
Community Facilities		28 893	28 893	-	-	-	-	-	-	28 893	30 222	31 612
Halls		28 893	28 893							28 893	30 222	31 612
Centres		-	-							-	-	-
Crèches		-	-							-	-	-
Clinics/Care Centres		-	-							-	-	-
Fire/Ambulance Stations		-	-							-	-	-
Testing Stations		-	-							-	-	-
Museums		-	-							-	-	-
Galleries		-	-							-	-	-
Theatres		-	-							-	-	-
Libraries		-	-							-	-	-
Cemeteries/Crematoria		-	-							-	-	-
Police		-	-							-	-	-
Parks		-	-							-	-	-
Public Open Space		-	-							-	-	-
Nature Reserves		-	-							-	-	-
Public Ablution Facilities		-	-							-	-	-
Markets		-	-							-	-	-
Stalls		-	-							-	-	-
Abattoirs		-	-							-	-	-
Airports		-	-							-	-	-
Taxi Ranks/Bus Terminals		-	-							-	-	-
Capital Spares		-	-							-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-	-	-
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													
Operational Buildings	-	-	-	-	-	-	-	-	-	-	-	-	-
Municipal Offices	-	-	-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices	-	-	-	-	-	-	-	-	-	-	-	-	-
Workshops	-	-	-	-	-	-	-	-	-	-	-	-	-
Yards	-	-	-	-	-	-	-	-	-	-	-	-	-
Stores	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratories	-	-	-	-	-	-	-	-	-	-	-	-	-
Training Centres	-	-	-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant	-	-	-	-	-	-	-	-	-	-	-	-	-
Depots	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Staff Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Social Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Spares	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets													
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Intangible Assets	836	836	-	-	-	-	-	-	-	836	874	915	
Servitudes	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and Rights	836	836	-	-	-	-	-	-	-	836	874	915	
Water Rights	-	-	-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications	836	836	-	-	-	-	-	-	-	836	874	915	
Local Settlement Software Applications	-	-	-	-	-	-	-	-	-	-	-	-	-
Unspecified	-	-	-	-	-	-	-	-	-	-	-	-	-
Computer Equipment	4 508	4 508	-	-	-	-	-	-	-	4 508	4 715	4 932	
Computer Equipment	4 508	4 508	-	-	-	-	-	-	-	4 508	4 715	4 932	
Furniture and Office Equipment	1 412	1 412	-	-	-	-	-	-	-	1 412	1 477	1 544	
Furniture and Office Equipment	1 412	1 412	-	-	-	-	-	-	-	1 412	1 477	1 544	
Machinery and Equipment	1 931	1 931	-	-	-	-	-	-	-	1 931	2 020	2 113	
Machinery and Equipment	1 931	1 931	-	-	-	-	-	-	-	1 931	2 020	2 113	
Transport Assets	11 487	11 487	-	-	-	-	-	-	-	11 487	12 015	12 568	
Transport Assets	11 487	11 487	-	-	-	-	-	-	-	11 487	12 015	12 568	
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Land	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Living resources	-	-	-	-	-	-	-	-	-	-	-	-	-
Mature	-	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Immature	-	-	-	-	-	-	-	-	-	-	-	-	-
Policing and Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Depreciation to be adjusted	1	86 018	86 018	-	-	-	-	-	-	86 018	89 975	94 113	

Table SB18e Capital expenditure on upgrading of existing assets by asset class

KZN216 Ray Nkonyeni - Supporting Table SB18e Adjustments Budget - capital expenditure on upgrading of existing assets by asset class - 28/02/2025

Description	Ref	Budget Year 2024/25									Budget Year +1 2025/26	Budget Year +2 2026/27
		Original Budget A	Prior Adjusted 7 A1	Accum. Funds 8 B	Multi-year capital 9 C	Unfore. Unavoid. 10 D	Nat. or Prov. Govt 11 E	Other Adjusts. 12 F	Total Adjusts. 13 G	Adjusted Budget 14 H	Adjusted Budget	Adjusted Budget
R thousands												
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class												
Infrastructure		37 783	37 783	—	—	—	—	1 418	1 418	39 201	39 521	41 339
Roads Infrastructure		35 783	35 783	—	—	—	—	(82)	(82)	35 701	37 429	39 150
Roads		35 783	35 783	—	—	—	—	(82)	(82)	35 701	37 429	39 150
Road Structures		—	—	—	—	—	—	—	—	—	—	—
Road Furniture		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Storm water Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—
Electrical Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Power Plants		—	—	—	—	—	—	—	—	—	—	—
HV Substations		—	—	—	—	—	—	—	—	—	—	—
HV Switching Station		—	—	—	—	—	—	—	—	—	—	—
HV Transmission Conductors		—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—
MV Switching Stations		—	—	—	—	—	—	—	—	—	—	—
MV Networks		—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Water Supply Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Dams and Weirs		—	—	—	—	—	—	—	—	—	—	—
Boreholes		—	—	—	—	—	—	—	—	—	—	—
Reservoirs		—	—	—	—	—	—	—	—	—	—	—
Pump Stations		—	—	—	—	—	—	—	—	—	—	—
Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Bulk Mains		—	—	—	—	—	—	—	—	—	—	—
Distribution		—	—	—	—	—	—	—	—	—	—	—
Distribution Points		—	—	—	—	—	—	—	—	—	—	—
PRV Stations		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Sanitation Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Pump Station		—	—	—	—	—	—	—	—	—	—	—
Reticulation		—	—	—	—	—	—	—	—	—	—	—
Waste Water Treatment Works		—	—	—	—	—	—	—	—	—	—	—
Outfall Sewers		—	—	—	—	—	—	—	—	—	—	—
Toilet Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Solid Waste Infrastructure		2 000	2 000	—	—	—	—	1 500	1 500	3 500	2 092	2 188
Landfill Sites		2 000	2 000	—	—	—	—	1 500	1 500	3 500	2 092	2 188
Waste Transfer Stations		—	—	—	—	—	—	—	—	—	—	—
Waste Processing Facilities		—	—	—	—	—	—	—	—	—	—	—
Waste Drop-off Points		—	—	—	—	—	—	—	—	—	—	—
Waste Separation Facilities		—	—	—	—	—	—	—	—	—	—	—
Electricity Generation Facilities		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Rail Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Rail Lines		—	—	—	—	—	—	—	—	—	—	—
Rail Structures		—	—	—	—	—	—	—	—	—	—	—
Rail Furniture		—	—	—	—	—	—	—	—	—	—	—
Drainage Collection		—	—	—	—	—	—	—	—	—	—	—
Storm water Conveyance		—	—	—	—	—	—	—	—	—	—	—
Attenuation		—	—	—	—	—	—	—	—	—	—	—
MV Substations		—	—	—	—	—	—	—	—	—	—	—
LV Networks		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Coastal Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Sand Pumps		—	—	—	—	—	—	—	—	—	—	—
Piers		—	—	—	—	—	—	—	—	—	—	—
Revetments		—	—	—	—	—	—	—	—	—	—	—
Promenades		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—
Information and Communication Infrastructure		—	—	—	—	—	—	—	—	—	—	—
Data Centres		—	—	—	—	—	—	—	—	—	—	—
Core Layers		—	—	—	—	—	—	—	—	—	—	—
Distribution Layers		—	—	—	—	—	—	—	—	—	—	—
Capital Spares		—	—	—	—	—	—	—	—	—	—	—

Community Assets		3 900	3 700	-	-	-	-	(164)	(164)	3 536	4 079	4 267
Community Facilities		3 800	3 600	-	-	-	-	(70)	(70)	3 530	3 975	4 158
Halls		-	-	-	-	-	-	-	-	-	-	-
Centres		3 000	3 000	-	-	-	-	130	130	3 130	3 138	3 282
Crèches		-	-	-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-	-	-
Parks		800	600	-	-	-	-	(200)	(200)	400	837	875
Public Open Space		-	-	-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		100	100	-	-	-	-	(94)	(94)	6	105	109
Indoor Facilities		-	-	-	-	-	-	-	-	-	-	-
Outdoor Facilities		100	100	-	-	-	-	(94)	(94)	6	105	109
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-	-	-
Local Settlement Software Applications		-	-	-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	-	-
XXXX		-	-	-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection animals		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-	-	-
Polking and Protection animals		-	-	-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets to be adjusted	1	41 683	41 483	-	-	-	-	1 254	1 254	42 737	43 600	45 606

Table SB19 Detailed capital budget

KZN216 Ray Mkhweni - Supporting Table SB19 List of capital programmes and projects affected by Adjustments Budget - 2020/2025

Function	Project Description	Project Number	Type	WTSF Service Outcome	UDF	Own Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Medium Term Revenue and Expenditure Framework					
												Budget Year 2024/25		Budget Year +1 2025/26		Budget Year +2 2026/27	
												Original Budget	Adjusted Budget	Original Budget	Adjusted Budget	Original Budget	Adjusted Budget
R thousands																	
Parent municipality																	
List all capital projects grouped by Function																	
Economic and environmental services	Planning a Workshops Construction of Municipal Asphal	056800-457-45d	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	800	300	837	837	875	875
Economic and environmental services	Planning a Parks PORT SHEPSTONE PARK AND BEA	116404-877-420	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	800	400	837	837	875	875
Economic and environmental services	Planning a UV Networks INSTALLATION OF NEW S	150456-916-465	-	0	0	-	0	Roads				1000	1000	1046	1046	1094	1094
Economic and environmental services	Planning a Roads Mayimay Main Road Upgrade Ne	160478-657-424	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1000	916	1046	1046	1094	1094
Economic and environmental services	Planning a Roads Rural Roads and Stormwater Rehab	170108-443-461	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	10000	10000	10460	10460	10941	10941
Economic and environmental services	Planning a Roads Road Repaving and Concrete S	170108-443-461	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2500	2300	2615	2615	2735	2735
Economic and environmental services	Planning a Roads Chief Road in Ward 4	170108-443-461	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1000	1000	1046	1046	1094	1094
Economic and environmental services	Planning a Parks Monturome-Hal Renovation	364010-944-474	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	500	0	523	523	547	547
Economic and environmental services	Planning a Outdoor Facilities Ching Sportsfields Renov	369911-647-461	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	-	-	-	-	-	-
Economic and environmental services	Planning a Road Structures Numbere Bridge	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1000	900	1046	1046	1094	1094
Economic and environmental services	Planning a Roads ROADS RESEALS	a22049-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	15200	17035	15699	15699	16301	16301
Economic and environmental services	Planning a Roads LONJANI TO KAMBULU ROAD	a22049-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	500	5	523	523	547	547
Economic and environmental services	Planning a Roads Somini School Road	a22049-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	4000	5000	4194	4194	4376	4376
Economic and environmental services	Planning a Roads Nanyem Road	a22049-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	4750	2660	4989	4989	5197	5197
Economic and environmental services	Planning a Roads Maridhi Ndebe Road	a22049-637-464	-	0	0	-	0	Roads				6000	9250	6278	6278	6595	6595
Economic and environmental services	Planning a Roads Corner House Ring Road	a22049-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	5000	8000	5230	5230	5471	5471
Economic and environmental services	Planning a Drainage Collectors STORMWATER - JOR	871270-407-493	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2000	5000	2092	2092	2188	2188
Economic and environmental services	Road Infrastructure and Office Equipment Furniture and	a672640-419-493	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2152	1029	2291	2291	2365	2365
Economic and environmental services	Planning a UV Networks INSTALLATION OF NEW STR	150456-916-465	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1500	1954	1599	1599	1641	1641
Other / Air Transport	Harbours Airports Feeding	870456-944-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	435	435	455	455	476	476
Municipal governance and administration	Finance Computer Equipment Computer Equipment	1080775-634-402	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	7189	3942	7521	7521	7867	7867
Trading services / Energy sources / Electricity	HV Transmission Conductors / HV INTER	366220-637-464	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2500	2500	-	-	-	-
Economic and environmental services	Planning a Roads KIMWABA MAIN ROAD - WARD 27	150456-916-465	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	-	-	-	-
Economic and environmental services	Planning a Roads Treasuries Treasury Offices	3756880-739-448	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	400	-	523	523	547	547
Economic and environmental services	Planning a State Hibbende Market Sals	453640-674-408	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1400	3400	1494	1494	1532	1532
Economic and environmental services	Planning a Centres Sandana Sals Centre Renovations	477494-646-45a	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1000	150	1046	1046	1094	1094
Economic and environmental services	Environment Capital Spaces SLUE FLAG FACILITIES RE	148714-640-446	-	0	0	-	0	Roads				800	600	837	837	875	875
Trading services / Energy sources / Electricity	UV Networks ELECTRICAL CABLE REPA	150456-916-465	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	1000	1000	1046	1046	1094	1094
Trading services / Energy sources / Electricity	UV Switching Stations MEMORIAL A REIN	164837-620-469	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	1500	1500	4300	4300	4428	4428
Economic and environmental services	Planning a Municipal Offices M.B Offices	600760-635-424	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Municipal Offices Municipal Vehicle Pond	600760-635-424	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	6000	0	6278	6278	6595	6595
Community and public safety / Public safety / Fire Protection and Equipment	CAMERAS	550680-637-480	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	2000	2000	2092	2092	2188	2188
Economic and environmental services	Planning a Parks ZD Hall Roof Repairs	364010-944-474	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2000	0	2092	2092	2188	2188
Economic and environmental services	Planning a Road Structures MOBILE PEDESTRIAN BR	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	2500	3000	2615	2615	2735	2735
Community and public safety / Public safety / Fire Protection and Equipment	Computer Software and Applications Comput	514636-675-439a	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	500	300	523	523	547	547
Economic and environmental services	Planning a Computer Equipment Techno Hub Computer	1080775-634-402	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	100	100	105	105	109	109
Economic and environmental services	Planning a Roads UPGRADE OF MAIN HARJONG RO	160478-657-424	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	6010	0	-	-	-	-
Economic and environmental services	Planning a Roads Upgrade of Payroll Street	160478-657-424	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	27190	34763	36383	36383	38056	38056
Economic and environmental services	Planning a Outdoor Facilities Tabene Sportsfie	3367423-646-445	-	0	0	-	0	Roads				4000	6750	4194	4194	4376	4376
Economic and environmental services	Planning a Parks Community Park in Ward 5	516063-492-431	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	50	-	52	52	55	55
Economic and environmental services	Planning a Parks MARGATE HALL RECONSTRUCTION	364010-944-474	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	7092	7061	8339	8339	8722	8722
Economic and environmental services	Planning a Drainage Collectors RURAL STORMWATER	871270-407-493	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	10000	9624	10460	10460	10941	10941
Municipal governance and administration	Finance Machinery and Equipment Noise Recorder	550680-637-480	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	200	-	209	209	219	219
Economic and environmental services	Planning a Parks Techno Hub Carport Bays	2650079-167-464	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	200	-	209	209	219	219
Economic and environmental services	Planning a Machinery and Equipment Noise	550680-637-480	-	0	0	-	0	er Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu Municipalities KZN		0	0	150	200	157	157	164	164
Economic and environmental services	Planning a Outdoor Facilities Numbere Bridge w	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105	109	109
Economic and environmental services	Planning a Road Structures Numbere Bridge ward 7	a63947-716-470	-	0	0	-	0	ional Regional Identifier Local Government by Province KwaZulu-Natal District Municipalities DC21 Upu		0	0	100	-	105	105		

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.