

The Game changer of South Coast development

## **RAY NKONYENI MUNICIPALITY**

# TREASURY DEPARTMENT

## MONTHLY BUDGET STATEMENT FOR THE PERIOD ENDED 28 FEBRUARY 2025 (M08)

Prepared By: Budget and Treasury Office

## STATEMENT OF FINANCIAL PERFORMANCE AND THE IMPLEMENTATION OF THE 2024/2025 BUDGET FOR THE PERIOD ENDING 28 FEBRUARY 2025

## 1. PURPOSE

The purpose of the report is to submit to the Mayor the statement of financial performance and implementation of the 2024/25 Budget of the Ray Nkonyeni Municipality for the period ending 28 February 2025 in line with the statutory requirements of S71 of the Municipal Finance Management Act (2003).

## 2. AUTHORITY

Mayor

## 3. LEGAL / STATUTORY REQUIREMENTS

Municipal Finance Management Act No 56, 2003 Chapter 8, Section 71.

#### 4. BACKGROUND

In terms of Section 71(1), (2) and (3) of the MFMA No 56, 2003 Chapter 8, the Accounting Officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement on the financial performance of that municipality.

#### 5. EXECUTIVE SUMMARY

The monthly budget statement in terms of section 71 of the Municipal Finance Management Act for the period ended 28 February 2025 is detailed below. The monthly budget statement is divided into the following:

- 5.1 Statement of Financial Performance
- 5.2 Revenue By source
- 5.3 Expenditure by Type
- 5.4 Debtors Age Analysis
- 5.5 Creditors Age Analysis
- 5.6 Capital Expenditure
- 5.7 Transfers and Grants Receipts
- 5.8 Transfers and Grants Expenditure
- 5.9 Salaries Expenditure
- 5.10 Long-term Loans
- 5.11 Performance Indicators
- 5.12 Investment Register

## 6. MAIN TABLES

- 6.1. Monthly Budget Statement Summary
- 6.2. Financial Performance by Revenue and Expenditure
- 6.3. Capital Expenditure
- 6.4. Cash Flow
- 6.5. Financial Position

## 5.1 Monthly Budget Statement of Financial Performance

This table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and expenditure by type.

Deparintion	2023/24	Original	Adiustad		Budget Year 2		VTD	VTD	Eull Mar-
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands								%	
Financial Performance									
Property rates	507 017	532 893	532 850	46 961	438 421	435 995	2 426	1%	532 85
Service charges	250 437	278 556	278 503	22 024	187 993	195 878	(7 885)	-4%	278 50
Investment revenue	11 614	11 916	13 220	863	8 575	8 205	370	5%	13 22
Transfers and subsidies - Operational	390 199	324 656	372 138	-	245 385	256 470	(11 085)	-4%	372 13
Other own revenue	169 209	122 121	109 447	6 234	65 555	76 899	(11 344)	-15%	-
Total Revenue (excluding capital transfers and	1 328 475	1 270 142	1 306 158	76 082	945 928	973 446	(27 518)	-3%	1 306 15
contributions)									
Employee costs	480 606	497 297	503 252	41 289	337 154	326 514	10 640	3%	503 25
Remuneration of Councillors	40 275	34 185	34 988	2 987	23 470	22 991	479	2%	34 98
Depreciation and amortisation	127 542	107 839	107 839	-	52 104	57 345	(5 241)	I I	107 83
Interest	23 734	11 818	10 818	4	940	7 206	(6 266)	-87%	10.81
Inventory consumed and bulk purchases	155 651	166 532	166 466	14 982	112 080	112 546	(467)	0%	166 46
Transfers and subsidies	18 394	17 133	15 566	-	11 052	8 347	2 706	32%	15 5
Other expenditure	492 302	414 894	462 701	36 431	259 679	301 608	(41 928)	-14%	462 7
Total Expenditure	1 338 504	1 249 698	1 301 630	95 693	796 480	836 557	(40 077)	-5%	1 301 63
Surplus/(Deficit)	(10 029)	20 444	4 528	(19 611)	149 448	136 890	12 559	9%	4 5
Transfers and subsidies - capital (monetary allocations)	121 022	132 163	135 685	-	50 781	88 875	(38 094)	-43%	135 68
Transfers and subsidies - capital (in-kind)	-	-	-	-	-	-	-		-
Surplus/(Deficit) after capital transfers &	110 993	152 607	140 213	(19 611)	200 229	225 765	(25 535)	-11%	140 2
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	1	
Surplus/ (Deficit) for the year	110 993	152 607	140 213	(19 611)	200 229	225 765	(25 535)	-11%	140 21
Capital expenditure & funds sources									
Capital expenditure	263 405	187 558	186 109	16 135	85 118	121 575	(36 456)	-30%	186 10
Capital transfers recognised	159 231	114 924	117 987	9 656	61 940	77 245	(15 305)	-20%	117 9
Borrowing	-	9 000	9 000	-	252	6 300	(6 048)	-96%	9 00
Internally generated funds	44 397	63 634	59 122	6 479	22 926	38 030	(15 103)	-40%	59 12
Total sources of capital funds	203 628	187 558	186 109	16 135	85 118	121 575	(36 456)	-30%	186 10
Financial position									
Total current assets	716 900	833 735	758 222		907 409				758 22
Total non current assets	2 325 895	2 242 159	2 404 164		2 361 772				2 404 1
Total current liabilities	483 617	439 175	481 995		509 760				481 9
Total non current liabilities	243 390	170 711	224 390		243 390				224 3
Community wealth/Equity	2 315 788	2 466 007	2 456 001		2 516 031				2 456 0
Cash flows									
Net cash from (used) operating	255 638	189 835	175 475	(13 973)	262 170	181 133	(81 037)	-45%	175 4
Net cash from (used) operating	168 468	(161 114)	(152 701)	(13 373) (18 269)	(103 845)	(101 355)	2 489	-2%	(152 70
Net cash from (used) financing	(42 200)	9 000	9 000	(10 203)	(105 045)	9 000	9 000	100%	9 00
Cash/cash equivalents at the month/year end	497 527	151 973	98 180	-	224 731	155 183	(69 548)		98 18
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
	-	-	-	-	-	-	n		
Debtore Ane Analysis					1			1	
Debtors Age Analysis	104	70 000	26 700	22.424	20,402	24.027	17 040	542 C25	722.0
Total By Income Source	104	72 220	36 700	22 124	20 192	21 037	17 819	543 635	733 83
	104	72 220	36 700	22 124	20 192 23	21 037	17 819	543 635 5	733 83

KZN216 Ray Nkonyeni - Table C1 Monthly Budget Statement Summary - M08 - February

## 5.2 Financial Performance -Revenue by Source

Description		2023/24	<b>C</b>	and the second second		Budget Year 2	2024/25	1.000		
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 168	15 639	130 100	138 137	(8 037)	-6%	207 168
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		63 206	71 335	71 335	6 385	57 892	57 741	151	0%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	12 769	863	9 443	9 678	(235)	-2%	12 769
Agency services		5 931	6 892	7 022	372	3 164	4 621	(1 457)	-32%	7 022
Interest		-	-	-	_	-	-	-		-
Interest earned from Receivables		8 155	8 202	9 956	904	6711	5 819	893	15%	9 956
Interest from Current and Non Current Assets Dividends		11 614	11 916	13 220	863	8 575	8 205	370	5%	13 220
Rent on Land						-		-		
		-	-		-		-		0.591	-
Rental from Fixed Assets Licence and permits		4 146 598	5 203 737	5 246 472	255 47	2 952 323	3 976 438	(1 024) (116)	-26% -26%	5 246 472
Operational Revenue		3 243	1 091	2 135	362	2 102	4-30	216	-20%	2 135
Non-Exchange Revenue		3 243	1.091	2 135	362	2 102	1 000	210	11%	2 135
Property rates		507 017	532 893	532 850	46 961	438 421	435 995	2 426	1%	532 850
Surcharges and Taxes		-	-		40.501	-	400 550			
Fines, penalties and forfeits		20 598	32 812	25 246	37	12 709	20 361	(7 653)	-38%	25 246
Licence and permits		9 060	11 956	11 952	285	4 916	7 970	(3 053)	-38%	11 952
Transfers and subsidies - Operational		390 199	324 656	372 138	-	245 385	256 470	(11 085)	-4%	372 138
Interest		31 858	32 615	34 648	3 108	23 235	22 150	1 085	5%	34 648
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		36 066	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 328 475	1 270 142	1 306 158	76 082	945 928	973 446	(27 518)	-3%	1 306 158
Expenditure By Type										
Employee related costs		480 606	497 297	503 252	41 289	337 154	326 514	10 640	3%	503 252
Remuneration of councillors		40 275	34 185	34 988	2 987	23 470	22 991	479	2%	34 988
Bulk purchases - electricity		142 880	153 550	153 550	14 219	104 536	102 367	2 169	2%	153 550
Inventory consumed		12 771	12 982	12 9 16	763	7 544	10 180	(2 636)	-26%	12 916
Debt impairment		-	11 290	11 290	-		-	(2 000)	2010	11 290
								-		
Depreciation and amortisation		127 542	107 839	107 839	-	52 104	57 345	(5 241)	-9%	107 839
Interest		23 734	11 818	10 818	4	940	7 206	(6 266)	-87%	10 818
Contracted services		218 213	227 033	275 145	22 956	151 097	181 687	(30 590)	-17%	275 145
Transfers and subsidies		18 394	17 133	15 566	-	11 052	8 347	2 706	32%	15 566
Irrecoverable debts written off		76 646	5 000	5 000	621	3 423	3 333	89	3%	5 000
Operational costs		194 561	171 571	171 267	12 854	105 159	116 587	(11 428)	-10%	171 267
Losses on Disposal of Assets		2 766	-	-	-	-	-	· - '		-
Other Losses		116	-	-	-	-	-	-		-
Total Expenditure		1 338 504	1 249 698	1 301 630	95 693	796 480	836 557	(40 077)	-5%	1 301 630
Surplus/Deficit)		(10 029)	20 444	4 528	(19 611)	149 448	136 890	12 559	9%	4 528
Transfers and subsidies - capital (monetary allocations)		121 022	132 163	135 685	-	50 781	88 875	(38 094)	-43%	135 685
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	(00 054)		-
Surplus/(Deficit) after capital transfers & contributions		110 993	152 607	140 213	(19 611)	200 229	225 765			140 213
income Tax		-	-	-	-	-	-	-		-
Surplus/(Deficit) after income tax		110 993	152 607	140 213	(19 611)	200 229	225 765			140 213
Share of Surplus/Deficit attributable to Joint Venture			102 007	140 210		200 223		-		140 2 10
			-		-	-				-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-		-
Surplus/(Deficit) attributable to municipality		110 993	152 607	140 213	(19 611)	200 229	225 765			140 213
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-		-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-		-
intervollipariji Parent Substalary Partsavaons										

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 - February

The above revenue by source and expenditure by type can be explained in detail as per the table below:

## <u>Revenue</u>

This table provides an overview of the monthly actual, year to date actual and year to date Budget of Exchange and Non-Exchange Revenue and details explained below.

		2023/24				Budget Year 2	2024/25			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Revenue										
Exchange Revenue										
Service charges - Electricity		187 231	207 222	207 168	15 639	130 100	138 137	(8 037)	-6%	207 168
Service charges - Water		-	-	-	-	-	-	-		-
Service charges - Waste Water Management		-	-	-	-	-	-	-		-
Service charges - Waste management		63 206	71 335	71 335	6 385	57 892	57 741	151	0%	71 335
Sale of Goods and Rendering of Services		49 555	22 615	12 769	863	9 443	9 678	(235)	-2%	12 769
Agency services		5 931	6 892	7 022	372	3 164	4 621	(1457)	-32%	7 022
Interest		-	-	-	-	-	-	-		-
Interest earned from Receivables		8 155	8 202	9 956	904	6711	5 8 1 9	893	15%	9 956
Interest from Current and Non Current Assets		11 614	11 916	13 220	863	8 575	8 205	370	5%	13 220
Dividends		-	-	-	-	-	-	-		-
Rent on Land		-	-	-	-	-	-	-		-
Rental from Fixed Assets		4 146	5 203	5 246	255	2 952	3 976	(1 024)	-26%	5 246
Licence and permits		598	737	472	47	323	438	(116)	-26%	472
Operational Revenue		3 243	1 091	2 135	362	2 102	1 886	216	11%	2 135
Non-Exchange Revenue								-		
Property rates		507 017	532 893	532 850	46 961	438 421	435 995	2 426	1%	532 850
Surcharges and Taxes		-	-	-	-	-	-	-		-
Fines, penalties and forfeits		20 598	32 812	25 246	37	12 709	20 361	(7 653)	-38%	25 246
Licence and permits		9 060	11 956	11 952	285	4 916	7 970	(3 053)	-38%	11 952
Transfers and subsidies - Operational		390 199	324 656	372 138	-	245 385	256 470	(11 085)	-4%	372 138
Interest		31 858	32 615	34 648	3 108	23 235	22 150	1 085	5%	34 648
Fuel Levy		-	-	-	-	-	-	-		-
Operational Revenue		-	-	-	-	-	-	-		-
Gains on disposal of Assets		-	-	-	-	-	-	-		-
Other Gains		36 066	-	-	-	-	-	-		-
Discontinued Operations		-	-	-	-	-	-	-		-
Total Revenue (excluding capital transfers and contributions)		1 328 475	1 270 142	1 306 158	76 082	945 928	973 446	(27 518)	-3%	1 306 158

KZN216 Ray Nkonveni - Table C4 Monthly Budget Statement	- Financial Performance (revenue and expenditure) - M08 - February
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#### **Revenue from Exchange Transactions**

#### Service charges - Electricity

The YTD Actual for electricity billing for the period ended 28 February 2025 is R130.1 million and the YTD Budget is R138.1 million. This results in a 6% variance, which is in line with projected billing. The variance indicates that electricity billing for residential, industrial, and commercial consumption is slightly lower than expected, but it falls within the acceptable range of deviation. This could be due to factors such as lower-than-expected consumption. The variance is in line with projections because it is less than 10% which is within the acceptable range, which suggest that the overall budget forecast is still accurate, and this deviation is not a major concern at this point.

#### Service charges – Waste Management

The overall YTD actual billing for refuse removals is R57.9 million and the YTD Budget billing is R57.7 million, with a variance of R151 thousand which is in line with the projected YTD billing.

## Sale of goods and Rendering of Services

The YTD actual amounts to R9.4 million with a YTD budget of R9.6 million and a variance of R235 thousand in line with the adjusted projected revenue.

#### Agency Services

Agency services comprise of driver's license application, learners license application and renewal fees, this is the commission earned by the municipality on the services performed by the municipality on behalf of the Department of transport and commission from financial institutions for services rendered by the municipality on their behalf. The annual projected revenue is R7 million, the YTD actual is R3.2 million vs the YTD budget of R4.6 million showing a variance of R1.5 million, Traffic department has been closed for four months due to unrest that has been going on hence we have received less commission, however we are anticipating more revenue now that things are back to normal. It was adjusted in the adjustment Budget to R7 million because we anticipate more commission for the remainder of the year.

#### Interest earned from receivables

The YTD budget amounts to R5.8 million compared to the YTD actual amount of R6.7 million, YTD actual showing a positive variance of R893 thousand variance which indicates an increase in outstanding debtors as the municipality over the first half of the financial year an averaged a collection rate of 83% lower than the 95% the municipality aims to achieve debt collection strategies. Consumers have not been paying their accounts due to some services not being rendered such as Refuse, that might have been the cause of an increase in Receivables.

#### Interest from Investments

The YTD actual is R8.6 million and a YTD budget of R8.2 million. This shows a positive variance of R370 thousand since there was more interest earned from the investment accounts.

## Rental from fixed assets

Rental of facilities amounts annual budget is R5.8 million, this is the rental of fixed asset revenue such as halls, airport hangers, skip hire and garages. The YTD actuals for the rental of facilities is R3 million compared to YTD budget of R4 million, resulting in a R1 million negative variance. The mid-year assessment has prompted an adjustment in the revenue from rental of fixed assets. Rental revenue is contingent of rental applications and therefore budget versus actual will vary throughout the financial year.

## Licenses and Permits

Licenses and permits for exchange revenue actual to date amount to R323 thousand with a YTD budget of R438 thousand resulting in a negative variance of R116 thousand. The YTD actual mainly comprises of public driver permits and taxi rank fees and have performed less than anticipated as permit revenue is contingent on application in each reporting period.

#### Revenue from non-exchange transactions

## Property Rates

Property rates comprise of multiple categories under the jurisdiction of Ray Nkonyeni Municipality, the bulk revenue is billed on three categories: Residential properties, Business and Commercial properties as well as State owned properties. The annual budget for Property rates is R532.9 million and the YTD actual billing is R438.2 million, compared to the YTD budget of R436 million and a variance of R2.4 million due to an increase in the application of annual rate payers for public benefit organizations, residential properties, and state-owned entities in the current financial year.

## <u>Fines</u>

Fines, Penalties, and forfeits are derived from Building fines, illegal connections, overdue books, and the bulk budget being on traffic fines and the total budget being R25.2 million. The YTD actual is R12.7 million compared to a YTD budget of R20.1 million. The negative variance of R7.6 million is mainly caused by low fines issued as fines are contingent on infringements identified.

#### Licenses and Permits

Licenses and permits for non-exchange revenue performance to date amount to R4.9 million with a YTD budget of R8 million, with a negative variance of R3 million. The negative variance of 38% is caused by the four-month halt in municipal services, however we anticipate a positive impact now that things are starting to take positive shape.

## Transfers and Subsidies -Operational

The YTD as of 28 February 2025 for operational grant recognized /received to date amounts to R245.4 million, YTD Budget is R256.5 million with a variance of R11 million. Operational conditional grants are recognized as revenue when conditions are being met as per the set guidelines which results in the YTD variance.

#### Interest on Property Rates

The YTD actual amounts to R23.2 million compared to YTD budget of R22.1 million. The item is in line with budget projections. The 5% variance indicates an increase in outstanding debtors as the municipality has over the first half of the financial year an average collection rate of 83% lower than the 95% the municipality aims to achieve through its various debt collection strategies.

## Total Revenue

The YTD Actual revenue excluding capital transfers is R946 million for the period ending 28 February 2025, YTD Budget is R973.4 million, the variance is caused by the differences within the different revenue streams as stated above and how they have been performing.

#### 5.3 Expenditure by Type

KZN216 Ray Nkonyeni - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M08 - February

		2023/24				Budget Year:	2024/25			
Description	Ref	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Forecast
R thousands									%	
Expenditure By Type		1020 410		1000100	10.002		210 440	121 0101		
Employee related costs		480 606	497 297	503 252	41 289	337 154	326 514	10 640	3%	503 252
Remuneration of councillors		40 275	34 185	34 988	2 987	23 470	22 991	479	2%	34 988
Bulk purchases - electricity		142 880	153 550	153 550	14 219	104 536	102 367	2 169	2%	153 550
inventory consumed		12 771	12 982	12 916	763	7 544	10 180	(2 636)	-26%	12 916
Debt impairment		-	11 290	11 290	-	-	-	-		11 290
Depreciation and amortisation		127 542	107 839	107 839	-	52 104	57 345	(5 241)	-9%	107 839
Interest		23 734	11 818	10 818	4	940	7 206	(6 266)	-87%	10 818
Contracted services		218 213	227 033	275 145	22 956	151 097	181 687	(30 590)	-17%	275 145
Transfers and subsidies		18 394	17 133	15 566	-	11 052	8 347	2 706	32%	15 566
Irrecoverable debts written off		76 646	5 000	5 000	621	3 423	3 333	89	3%	5 000
Operational costs		194 561	171 571	171 267	12 854	105 159	116 587	(11 428)	-10%	171 267
Losses on Disposal of Assets		2 766	-	-	-	-	-	-		-
Other Losses		116	-	-	-	-	-	-		-
Total Expenditure		1 338 504	1 249 698	1 301 630	95 693	796 480	836 557	(40 077)	-5%	1 301 630

#### Employee related costs and Remuneration of Councillors

The YTD actuals for employee related costs amount to R337.1 million as of 28 February 2025 which comprises of salaries, bonuses and various allowances amongst other items that are directly attributable to employee remuneration. Remuneration of councilors for YTD actuals is sitting at R23.5 million. Employee-related cost is further detailed under table 5.9 Expenditure Salaries Details.

#### Contracted Services

Contracted services are made up of various operational projects such as Repairs and maintenance and typical work stream. Contracted services YTD actuals for the period ended 28 February 2025 amounts to R151 million, the YTD Budget is R181.7 million. The R30.6 million variance attributed to project set to be implemented in the third and fourth quarter which includes grant funded expenditure related to disaster recovery.

## Inventory Consumed

YTD Inventory consumed amounts to R7.5 million as of 28 February 2025 with the YTD Budget being R10.1 million. The variance in inventory consumed is attributed to the halt in municipal services over the past four months which resulted in lower consumption of inventory.

## **Depreciation and Amortization**

The YTD actual depreciation amounts to R52.1 million compared to the YTD budget of R57.3 million. The variance between the budgeted figure and the actual figure is due to depreciation being accounted for on assets that are currently in use, and the budget being based on additional assets planned to be procured during the financial year.

## Transfers and Subsidies

Transfers and subsidies relate to donations made by the municipality to fund local economic development such as SMME development, Cooperative's development, and poverty alleviation projects with the jurisdiction of Ray Nkonyeni Municipality. The YTD actual for February 2025 stands at R11 million with a YTD budget of R8.3 million, SMME development projects were implemented in the second quarter of the financial giving rise to the R2.7 million variance between the YTD budget vs actual. The annual budget for transfers and subsidies is R15.6 million.

#### Overall expenditure budget

The overall expenditure YTD Actual is R796 million, YTD Budget is R836.5 million. There is a R12 million variance, due to the trends of different types of expenditure as explained above such as operational costs and contracted services which reflect a large variance compared to YTD budget.

#### Surplus/ (Deficit)

Total Revenue less Total Expenditure equals to Surplus (Deficit). The YTD Surplus excluding capital transfers is R149.4 million compared to the YTD Budget surplus of R136.8 million due to the performance of the various line items detailed above.

## 5.4 Debtors Age Analysis

	M00 Echnuseu
KZN216 Ray Nkonyeni - Supporting Table SC3 Monthly Budget Statement - aged debtors	- MUO - FEDIUAIV

Description							Budget	Year 2024/25					
R thousands	NT Code	0-30 Days	31-60 Days	61-90 Daya	91-120 Days	121-150 Dya	151-180 Dya	181 Dya-1 Yr	Over 1Yr		Total over 90 days		Impairment - Bad Debts i.t.o Council Policy
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	-	7	5	4	5	5	5	1 082	1 114	1 102	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1300	-	18 538	8 521	2 164	1 676	2 259	1 079	18 558	52 796	25 736	-	-
Receivables from Non-exchange Transactions - Property Rates	1400	90	42 142	20 369	13 452	11 915	12 699	11 454	312 850	424 972	362 370	1	-
Receivables from Exchange Transactions - Waste Water Management	1500	-	-	-	-	-	-	-	0	0	0	-	-
Receivables from Exchange Transactions - Waste Management	1600	-	6 486	3 632	2 562	2 212	1 979	1 824	60 7 18	79 413	69 295	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1700	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1810	5	3 970	3 899	3 772	3 648	3 599	3 339	137 891	160 123	152 250	-	-
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820	-	-	-	-	-	-	-	-	-	-	-	-
Other	1900	10	1 077	273	169	737	496	118	12 536	15 414	14 055	0	-
Total By Income Source	2000	104	72 220	36 700	22 124	20 192	21 037	17 819	543 635	733 833	624 808	1	-
2023/24 - totals only		68 634	32 908	20 540	18 439	22 976	14 493	35 277	434 111	647 377	525 295	-	-
Debtors Age Analysis By Customer Group													
Organs of State	2200	1	2 645	1 187	871	969	2 357	704	61 523	70 257	66 425	-	-
Commercial	2300	104	26 198	11 793	5 355	4 467	5 263	5 342	94 316	152 837	114 742	-	-
Households	2400	-	43 377	23 721	15 898	14 756	13 417	11 774	387 796	510 738	443 641	1	-
Other	2500	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2600	104	72 220	36 700	22 124	20 192	21 037	17 819	543 635	733 833	624 808	1	-

Details on the consumer debtors are presented under revenue section report and detailed presentation is done by the revenue management.

#### 5.5 Creditors Age Analysis

Description	NT				Bu	idget Year 2024/	25				Prior year totals
R thousands	Code	0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total	for chart (same period)
Creditors Age Analysis By Customer Type				-							
Bulk Electricity	0100	-	-	-	-	-	-	-	-	-	-
Bulk Water	0200	-	-	-	-	-	-	-	-	-	-
PAYE deductions	0300	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	0400	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement deductions	0500	-	-	-	-	-	-	-	-	-	-
Loan repayments	0600	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0700	-	-	-	-	23	-	-	5	28	1 220
Auditor General	0800	-	-	-	-	-	-	-	-	-	-
Other	0900	-	-	-	-	-	-	-	-	-	-
Total By Customer Type	1000	-	-	-	-	23	-	-	5	28	1 220

KZN216 Ray Nkonyeni - Supporting Table SC4 Monthly Budget Statement - aged creditors - M08 - February

Details on outstanding creditors are presented under expenditure section report and detailed presentation is done by the expenditure management.

## 5.6 Capital Expenditure

KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 - February

KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capit	-		unicipai vote	, functional	classification			bruary		
Vote Description	Ref	2023/24	Original	Advand	Manahiran	Budget Year 2		YTD	YTD	Full Year
R thousands	1	Audited	Original	Adjusted	Monthly actual	rearrily actual	YearTD	TID	X	run tear
Multi-Year expenditure appropriation	2									
Vote 1 - Mayor and Council		-	-	-	-	-	-	-		-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-
Vote 4 - Community and Social Services		_	-	-	-	-	-	_		-
Vote 5 - Sport and Recreation			_	_		_	-	_		
		_	-	-	_			-		
Vote 6 - Public Safety		-	-	-	-	-	-	-		-
Vote 7 - Housing										-
Vote 8 - Health		-	-	-	-	-	-	-		-
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-
Vote 10 - Road Transport		-	-	-	-	-	-	-		-
Vote 11 - Environment Protection		-	-	-	-	-	-	-		-
Vole 12 - Energy Sources		-	-	-	-	-	-	-		-
Vote 13 - Other		-	-	-	-	-	-	-		-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-		-
Vote 15 - Waste Management		-	-	-	-	-	-	-		-
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-
	2									
Single Year expenditure appropriation Vote 1 - Meyor and Council	2	23	387	15	-		(58)	58	-100%	15
Vote 1 - Mayor and Council Vote 2 - Finance and Administration	1	23 63 860		3 403	- 9	-	(58) 4 009	58 (1760)	-100%	3 403
Vote 2 - Finance and Administration Vote 3 - Internal Audit		63 860 223	7 300 210	3 403 98	-	2 249			-44%	3 403 98
						-	75	(75)	-100%	
Vote 4 - Community and Social Services Vote 5 - Sport and Recreation	1	22 343	-	-	-	-	-	-		-
		-	-	-	-			-	-80%	
Vote 6 - Public Safety		-	4 600	2 300	-	519	2 607	(2 087)		2 300
Vote 7 - Housing		122	55	55	-	-	55	(55)	-100%	55
Vote 8 - Health		-	-					-		-
Vote 9 - Planning and Development		146 068	140 425	141 969	16 126	74 012	89 963	(15 951)	-18%	141 969
Vote 10 - Road Transport		30 270	15 900	17 578	-	6 552	11 710	(5 158)	-44%	17 578
Vote 11 - Environment Protection		-	800 15 997	600 15 997	-	452 577	493 10 965	(42)	-8% -95%	600 15 997
Vote 12 - Energy Sources		-	15 997 485		-			(10 387)	-95%	
Vote 13 - Other		-	485	3 093		-	837	(837)	-100%	3 093
Vote 14 - Waste Water Management		495	1400	1 000	-	_	- 920	-	-18%	-
Vote 15 - Waste Management					-	757		(163)		1 000
Total Capital single-year expenditure	4	263 405	187 558	186 109	16 135	85 118	121 575	(36 456)	-30%	186 109
Total Capital Expenditure		263 405	187 558	186 109	16 135	85 118	121 575	(36 456)	-30%	186 109
Capital Expenditure - Functional Classification										
Governance and administration		64 106	7 897	3 516	9	2 249	4 026	(1 776)	-44%	3 516
Executive and council		23	387	15	-	-	(58)	58	-100%	15
Finance and administration		63 860	7 300	3 403	9	2 249	4 009	(1 760)	-44%	3 403
Internal audit		223	210	98	-	-	75	(75)	-100%	98
Community and public safety		22 465	4 655	2 355	-	519	2 662	(2 142)	-80%	2 355
Community and social services		22 343	-	-	-	-	-	-		-
Sport and recreation		-	-	-	-	-	-	-		-
Public safety		-	4 600	2 300	-	519	2 607	(2 087)	-80%	2 300
Housing	1	122	55	55	-	-	55	(55)	-100%	55
Health		-	-	-	-	-	-	-		-
Economic and environmental services	1	176 338	157 125	160 147	16 126	81 016	102 166	(21 150)	-21%	160 147
Planning and development	1	146 068	140 425	141 969	16 126	74 012	89 963	(15 951)	-18%	141 969
	1	30 270	15 900	17 578	-	6 552	11 710	(5 158)	-44%	17 578
Road transport				600	-	452	493	(42)	-8%	600
Road transport Environmental protection		-	800	600				(10 551)	-89%	16 997
		496	17 397	16 997	-	1 334	11 885			
Environmental protection		- 496 -			-	1 334 577	11 885 10 965	(10 387)	-95%	15 997
Environmental protection Trading services		- 496 - -	17 397	16 997	-					15 997
Environmental protection Trading services Energy sources		- 496 - - -	17 397	16 997		577				15 997
Environmental protection Trading services Energy sources Water management		- 496 - - - 496	17 397	16 997	-	577				15 997 - - 1 000
Environmental protection Trading services Energy sources Water management Waste water management Waste management Other		- - 496 -	17 397 15 997 - 1 400 485	16 997 15 997 - 1 000 3 093		577 - - 757 -	10 965 - - 920 837	(10 387) - (163) (837)	-95% -18% -100%	- 1 000 3 093
Environmental protection Trading services Energy sources Water management Waste water management Waste management	3		17 397 15 997 - - 1 400	16 997 15 997 - - 1 000	-	577 - -	10 965 - - 920	(10 387) - - (163)	-95%	- _ 1 000
Environmental protection Trading services Energy sources Water management Waste water management Waste management Other Total Capital Expenditure - Functional Classification	3	- - 496 -	17 397 15 997 - 1 400 485	16 997 15 997 - 1 000 3 093		577 - - 757 -	10 965 - - 920 837	(10 387) - (163) (837)	-95% -18% -100%	- 1 000 3 093
Environmental protection Trading services Energy sources Water management Waste water management Waste management Othar Total Capital Expenditure - Functional Classification Funded by:	3	- - 496 - 263 405	17 397 15 997 - 1 400 485 187 558	16 997 15 997 - 1 000 3 093 186 109	- - - - 16 135	577 - - 757 - 85 118	10 965 - - 920 837 121 575	(10 387) - (163) (837) (36 456)	-95% -18% -100% -30%	- 1 000 3 093 186 109
Environmental protection Trading services Energy sources Water management Waste water management Waste water management Other Total Capital Expenditure - Functional Classification Euroded by: National Government	3	- - 496 -	17 397 15 997 - 1 400 485 187 558 114 490	16 997 15 997 - 1 000 3 093 186 109 114 944		577 - - 757 -	10 965 - - 920 837 121 575 76 433	(10 387) - (163) (837) (36 456) (14 493)	-95% -18% -10% -30% -19%	- 1 000 3 093 186 109 114 944
Environmental protection Trading services Energy sources Water management Waste wanagement Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> National Government Provincial Government	3	- - 496 - 263 405	17 397 15 997 - 1 400 485 187 558 114 490 435	16 997 15 997 - 1 000 3 093 186 109	- - - - - - - - - - - - - -	577 - 757 - 85 118 61 940 -	10 965 - 920 837 121 575 76 433 812	(10 387) - (163) (837) (36 456)	-95% -18% -100% -30%	- 1 000 3 093 186 109
Environmental protection Trading services Energy sources Wester management Waste water management Waste water management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> National Government Provincial Government Dishict Municpality	3	- - 496 - 263 405	17 397 15 997 - 1 400 485 187 558 114 490	16 997 15 997 - 1 000 3 093 186 109 114 944	- - - - 16 135	577 - - 757 - 85 118	10 965 - - 920 837 121 575 76 433	(10 387) - (163) (837) (36 456) (14 493)	-95% -18% -10% -30% -19%	- 1 000 3 093 186 109 114 944
Environmental protection Trading services Energy sources Water management Waste warer management Waste warer management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> Netional Government Provincial Government Diabrid Municipelity Transfers and subsidies - capital (monetary elocations) (Net / Prov Depertm Agencies,	3	- - - 263 405 - - - - - - -	17 397 15 997 - 1 400 485 187 558 114 490 435 -	16 997 15 997 1 000 3 093 186 109 114 944 3 043	- - - - - - - - - - - - - -	577 - - 757 - - 85 118 61 940 - - -	10 965 - - 920 837 121 575 76 433 812 - -	(10 387) - (163) (837) (36 456) (14 493) (812) - -	-95% -18% -100% -30% -19% -100%	1 000 3 093 186 109 114 944 3 043
Environmental protection Trading services Energy sources Water management Waste management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> Netional Government Provincial Government Dishid Municipelity Transfers and subsidies - capital (monetary silocations) (Nat / Prov Departm Agencies, Transfers recognised - capital		- - 496 - 263 405	17 397 15 997 - 1 400 485 187 558 114 490 435 - 114 924	16 997 15 997 1 000 3 093 186 109 114 944 3 043  117 987	- - - - - - - - - - - - - - -	577 - - - - - - - - - - - - - - - - - -	10 965 - - 920 837 121 575 76 433 812 - - 77 245	(10 387) - (163) (837) (36 456) (14 493) (812) - (15 305)	-95% -18% -10% -30% -19% -10%	1 000 3 093 186 109 114 944 3 043 - - 117 987
Environmental protection Trading services Energy sources Weter management Waste weter management Waste weter management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> National Government Provincial Government District Municipality Transfers and subsidies - capital (monetary slocebions) (Net / Prov Departm Agencies, Transfers recognised - capital Borrowing	3	- - - - - - - - - - - - - - - - - - -	17 397 15 997 - 1 400 485 187 558 114 490 435 - 114 924 9 000	16 997 15 997 - 1 000 3 093 186 109 114 944 3 043 - 117 987 9 000	- - - - - - - - - - - - - - - - - - -	577 - - 757 - 85 118 61 940 - - - 61 940 252	10 965 - - 920 837 121 575 76 433 812 - - 77 245 6 300	(10 387) - (163) (837) (36 456) (14 493) (812) - (15 305) (6 048)	-95% -18% -10% -30% -19% -10% -20% -20% -95%	1 000 3 093 186 109 114 944 3 043 - 117 987 9 000
Environmental protection Trading services Energy sources Water management Waste management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> Netional Government Provincial Government Dathid Municipality Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Transfers recognised - capital		- - - 263 405 - - - - - - -	17 397 15 997 - 1 400 485 187 558 114 490 435 - 114 924	16 997 15 997 1 000 3 093 186 109 114 944 3 043  117 987	- - - - - - - - - - - - - -	577 - - - - - - - - - - - - - - - - - -	10 965 - - 920 837 121 575 76 433 812 - - 77 245	(10 387) - (163) (837) (36 456) (14 493) (812) - (15 305)	-95% -18% -10% -30% -19% -10%	1 000 3 093 186 109 114 944 3 043 - - 117 987

The above table give details of YTD actual capital expenditure and the funding. The YTD Actual capital expenditure is R85.1 million, the YTD budgeted is R121.5 million and there is R36.4 million variance. R 85.1 million of YTD actuals for capital expenditure, R61.9 million is funded by national grants, and R22.9 million from internally generated funds

## 5.7 Transfers and Grants Receipts

KZN216 RAY NKONYENI MUNICIPALITY GRANT REGIS FEBRUARY 2025		KONYENI MU	JN	IICIPA	LITY GRANT I	RE	GISTER				
Name of grant		Opening Balance as at		Receipts	Expenditure: Operating (Revenue Recognised)/GRAP 23		Expenditure: Capital (Revenue Recognised)/GRAP 23	Ini	ternaly Funded	c	Closing Balance as at
INTEGRATED URBAN DEVELOPMENT (IUDG)			R	51 731 000	R -	R	67 910 625.10	R	16 179 625.10	R	
NEIGHBOURHOOD GRANT			R	25 000 000	R -	R	2 050 852.36			R	22 949 147.64
ENERGY EFFICIENT & DEMAND SIDE MANAGANEMENT			R	5 500 000	R -	R	475 501			R	5 024 499.50
EXPANDED PUBLIC WORKS PROGRAMME (EPWP)			R	3 255 000	R 3 866 330		-	R	611 330.17	R	-
MUNICIPAL DISASTER RESPONSE			R	22 760 000	R 7 028 688	-	-	R	-	R	15 731 312.3
MUNICIPAL DISASTER RECOVERY	R	771 197	R		R 658 931			R	-	R	112 265.9
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	R	63 435	R	2 000 000	R 6 440 108		-	R	4 376 673	R	-
FINANCIAL MANAGEMENT GRANT (FMG)			R	1 900 000	R 1 474 428		-	R	-	R	425 571.8
PROVINCIALIZATION OF LIBRARY GRANT			R	12 964 000	R 18 168 089		-	R	5 204 089	R	-
CYBER CADET GRANT			R	2 120 000	R 1 545 833	_	-	R	-	R	574 166.9
COMMUNITY LIBRARIES GRANT ( MOB)			R	389 000	R 167 486	-	-	R		R	221 514.1
MUSEUM GRANT			R	497 000	R 1 931 615	_	-	R	1 434 615	-	-
MODULAR LIBRARIES GRANT			R	747 000	R -	R		R	-	R	747 000.0
AIRPORT GRANT	R	43 015	R	500 000	R -	R	-	R	-	R	543 014.5
MARKET STALLS GRANT	R	1 377 516	R	-	R -	R	-	R	-	R	1 377 516.2
TOTAL		2 255 163	8	129 363 000	R 41 281 508	R	70 436 978	R	27 806 332	R	47 706 00

#### Transfers and Grants Receipts

The total grants received to date for period ending 28 February 2025 amounts to R129.4 million, which include R51.7 million from IUDG, Neighborhood Development Grant, R25 million, R5.5 million from Energy Efficient and Demand Site, R3.3 million from Expanded Public Works programme, R22.8 million from Municipal Disaster Recovery, R2 Million from Integrated National Electrification Programme.R1.9 million from Financial Management, R12.9 million from Library Grant, R2.1 million from Cyber Grant, R389 thousand from Community Libraries, R497 thousand from Museum Grant, R747 from Modular Libraries and R500 thousand from Airport Grant.

#### **Opening Balances - Grant Register**

The total unspent grants as of 30 June 2024 is **R2 255 163.** 

They are shown on the register as the Opening balances. The committee should note that the municipality has applied for a rollover of funds for these grants. Following is the list of the unspent grants:

- Disaster Recovery Grant R771 197
- Integrated National Electrification Programme (INEP) R63 435
- Airport Grant R43 015
- Market Stalls Grant R1 377 516

## 5.8 Transfers and Grants Expenditure



#### KZN216 RAY NKONYENI MUNICIPALITY GRANT REGISTER

					E	xpenditure: Operating	Expenditure: Capital				
Name of grant		Opening Balance as at		Receipts		(Revenue	(Revenue	In	ternaly Funded	0	losing Balance as at
					R	Recognised)/GRAP 23	Recognised)/GRAP 23				
INTEGRATED URBAN DEVELOPMENT (IUDG)			R	51 731 000	R	-	R 67 910 625.10	R	16 179 625.10	R	
NEIGHBOURHOOD GRANT			R	25 000 000	R	-	R 2 050 852.36			R	22 949 147.64
ENERGY EFFICIENT & DEMAND SIDE MANAGANEMENT			R	5 500 000	R	-	R 475 501			R	5 024 499.50
EXPANDED PUBLIC WORKS PROGRAMME (EPWP)			R	3 255 000	R	3 866 330	R -	R	611 330.17	R	-
MUNICIPAL DISASTER RESPONSE			R	22 760 000	R	7 028 688	R -	R		R	15 731 312.39
MUNICIPAL DISASTER RECOVERY	R	771 197	R	-	R	658 931	R -	R	-	R	112 265.99
INTEGRATED NATIONAL ELECTRIFICATION PROGRAMME (INEP)	R	63 435	R	2 000 000	R	6 440 108	R -	R	4 376 673	R	-
FINANCIAL MANAGEMENT GRANT (FMG)			R	1 900 000	R	1 474 428	R -	R	-	R	425 571.8-
PROVINCIALIZATION OF LIBRARY GRANT			R	12 964 000	R	18 168 089	R -	R	5 204 089	R	-
CYBER CADET GRANT			R	2 120 000	R	1 545 833	R -	R	-	R	574 166.90
COMMUNITY LIBRARIES GRANT ( MOB)			R	389 000	R	167 486	R -	R	-	R	221 514.13
MUSEUM GRANT			R	497 000	R	1 931 615	R -	R	1 434 615	R	-
MODULAR LIBRARIES GRANT			R	747 000	R	-	R -	R	-	R	747 000.00
AIRPORT GRANT	R	43 015	R	500 000	R	-	R -	R	-	R	543 014.50
MARKET STALLS GRANT	R	1 377 516	R	-	R	-	R -	R	-	R	1 377 516.23
TOTAL	R	2 255 163	R	129 363 000	R	41 281 508	R 70 436 978	R	27 806 332	R	47 706 009

#### Transfers and Grants Expenditure

Grants are monitored monthly, and Grant's register is communicated/ shared with management to ensure effective management of grants and 100% expenditure. As of 28 February 2025, there is R41.8 million operating expenditure recorded and capital expenditure amounting to R70.4million.

#### Grant's expenditure

#### • Integrated Urban Development Grant (IUDG)

An amount of R51.7 million has been received to date for the IUDG. This is a capital grant and the YTD actual for the period ending 28 February 2025 is R67.9 million and has been spent on various capital projects. R16.1 million has been funded internally and will be reconciled when additional tranches have been received.

#### • Neighborhood Development Partnership Grant

An amount of R25 million has been received for the Neighborhood Development Partnership Grant. This is a capital grant and the YTD actual for the period ending 28 February 2025 is R2 million.

## • Energy Efficient and Demand Side Management

An amount of R5.5 million has been received for the Energy Efficient and Demand Side Management Grant. This is a capital grant and the YTD actual for the period ended 28 February 2025 is R475 501.

#### • Expanded Public Works Programme

An amount of R3.3 million has been received for the EPWP grant. This is an operational grant and the YTD actual for the period ended 28 February 2025 is R3.9 million with R611 thousand funded internally and will be reconciled when additional tranches have been received.

#### • Municipal Disaster Response

An amount of R22.8 million has been received for the Municipal Disaster Response, This is an operational grant and the YTD actual for the period ended 28 February 2025 is R7 million.

#### • Disaster Recovery Grant

An amount of R771 197 has been received for the disaster grant. This is an operational grant and YTD actual for the period ending 28 February 2025 is R658 931.

#### • Integrated National Electrification Programme

 An amount of R2 million has been received for INEP. This is an operational grant and YTD actual for the period ending 28 February 2025 is R6.4 million with R4.4 million Internally Funded.

#### • Finance Management Grant

An amount of R1 950 000 has been received for the FMG grant. This is an operational grant and the YTD actual for the period ending 28 February 2025 is R1.5 million.

#### • Provincialization of Library Grant

An amount of R12.9 million has been received for the Library Grant. This is an operational grant and the YTD actual for the period ended 28 February 2025 is R18.2 million, R5.2 million Internally Funded.

## • Cyber Cadet Grant

An amount of R2.1 million has been received for the Cyber Cadet Grant. This is an operational grant and the YTD actual for the period ending 28 February 2025 is R1.5 million.

#### • Community Library Grant

An amount of R389 thousand has been received for the Community Library Grant. This is an operational grant and the YTD actual for the period ended 28 February 2025 is R167 thousand.

## • Museum Subsidy Grant

An amount of R497 000 has been received for the museum grant. This is an operational grant and the YTD actual for the period ending 28 February 2025 is R1.9 million, with R1.4 million being internally funded.

## 5.9 Salaries Expenditure details

KZN216 Ray Nkonyeni - Supporting Table SC8 Monthi		2023/24				Budget Year 2	024/25			
Summary of Employee and Councillor remuneration	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD	YTD	Full Year
		Outcome	Budget	Budget	actual	rearrb actual	budget	variance	variance	Forecast
R thousands									%	
	1	A	в	с						D
Councillors (Political Office Bearers plus Other)										
Basic Salaries and Wages		25 912	18 276	17 948	1 593	12 574	12 102	472	4%	17 948
Pension and UIF Contributions		760	755	923	68	532	545	(13)	-2%	923
Medical Aid Contributions		-	-	-	-	-	-	-		-
Motor Vehicle Allowance		-	-	-	-	-	-	-		-
Celiphone Allowance		3 000	3 129	3 129	259	2 054	2 086	(32)	-2%	3 129
Housing Allowances		7 582	8 977	9 245	755	5 906	6 052	(146)	-2%	9 245
Other benefits and allowances		3 020	3 049	3 743	312	2 404	2 206	198	9%	3 743
Sub Total - Councillors		40 275	34 185	34 988	2 987	23 470	22 991	479	2%	34 988
% increase	4		-15.1%	-13.1%						-13.1%
Senior Managers of the Municipality	3									
Basic Salaries and Wages		2 720	6 584	3 320	356	2 228	3 573	(1 346)	-38%	3 320
Pension and UIF Contributions		84	90	177	18	101	82	19	24%	177
Medical Aid Contributions		64	51	85	9	52	42	9	22%	85
Overtime		-	-	-	-	-	-	-		-
Performance Bonus		823	913	547	-	-	386	(386)	-100%	547
Motor Vehicle Allowance		685	732	888	92	571	527	44	8%	888
Celiphone Allowance		66	63	74	8	49	45	4	9%	74
Housing Allowances		1 474	1 332	1 449	121	947	917	29	3%	1 449
Other benefits and allowances		0	0	1	0	0	0	0	42%	1
Payments in lieu of leave		(120)	21	21	8	68	14	53	380%	21
Long service awards		-	-	-	-	-	-	-		-
Post-retirement benefit obligations	2	-	-	-	-	-	-	-		-
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		-	-	-	-	-	-	-		-
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Senior Managers of Municipality		5 797	9 787	6 562	611	4 0 1 6	5 587	(1 571)	-28%	6 562
% increase	4		68.8%	13.2%						13.2%
Other Municipal Staff										
Basic Salaries and Wages		288 890	309 362	308 672	26 199	203 112	206 069	(2 957)	-1%	308 672
Pension and UIF Contributions		52 631	53 681	55 677	4 645	37 113	37 705	(592)	-2%	55 677
Medical Aid Contributions		20 835	21 895	23 874	2 0 1 9	15 089	15 091	(2)	0%	23 874
Overtime		23 754	22 014	23 976	1 638	16 081	15 066	1 015	7%	23 976
Performance Bonus		23 167	23 706	24 987	1 686	17 205	16 076	1 128	7%	24 987
Motor Vehicle Allowance		20 192	20 003	21 010	1 740	14 173	13 587	586	4%	21 010
Celiphone Allowance		994	1 047	1 053	86	664	699	(36)	-5%	1 053
Housing Allowances		3 224	2 873	3 968	267	3 245	2 093	1 152	55%	3 968
Other benefits and allowances		5 894	5 507	5 630	526	4 153	3 702	451	12%	5 630
Payments in lieu of leave		5 537	5 907	5 907	1 163	15 242	3 938	11 304	287%	5 907
Long service awards		6 564	3 0 1 6	3 186	150	2 661	3 058	(398)	-13%	3 186
Post-retirement benefit obligations	2	21 916	17 239	17 239	458	3 479	2 941	538	18%	17 239
Entertainment		-	-	-	-	-	-	-		-
Scarcity		-	-	-	-	-	-	-		-
Acting and post related allowance		1 212	1 263	1511	103	922	902	21	2%	1 511
In kind benefits		-	-	-	-	-	-	-		-
Sub Total - Other Municipal Staff		474 809	487 510	496 689	40 678	333 138	320 927	12 211	4%	496 689
% increase	4		2.7%	4.6%						4.6%
Total Parent Municipality		520 880	531 483	538 240	44 277	360 624	349 505	11 119	3%	538 240

KZN216 Ray Nkonyeni - Supporting Table SC8 Monthly Budget Statement - councillor and staff benefits - M08 - February

#### **Councillors Remuneration**

The annual budget is R34 million and a YTD actual performance of R23.4 million, in line with the budget remuneration.

#### Senior Managers of the Municipality

The head of departments in the municipality including the Municipal manager are classified under this subheading with a YTD actual of R4 million and a YTD budget of R5.5 million. The variance is attributed to vacant senior management posts.

#### **Other Municipal Staff**

The adjusted annual budget is R496.6 million with a monthly budget of R42 million. The YTD actual of R360.6 million is in line with the YTD budget of R349.5 million.

#### 5.10 Long-term Loans

RAY NKONYENI MUNICIPALITY LONG TERM LOANS REGISTER : 28 February 2025



						C	CAPITAL OPENING		LOAN		LOAN		NTEREST		LOAN		CLOSING
DETAILS		%	RE	DEEMABLE	PROJECT NUMBER		BALANCE		ADVANCE		INTEREST		PAID	RE	PAYMENT		BALANCE
							01 February 2025				CHARGED					28	February 2025
							R								R		R
DBSA	R	0.09	R	47 938.00	'61007684	-R	9 259 231.30	R	-	R	-	R	-	R	-	-R	9 259 231.30
DBSA	R	0.13	R	47 809.00	'61007761	-R	6 811 792.69	R	•	R	-	R	-	R	-	-R	6 811 792.69
TOTAL DBSA LOA	NS					-R	16 071 023.99	R	-	R	-	R	-	R	-	-R	16 071 023.99
TOTAL LOANS						_D	16 071 023.99	D		R	_	R		R		-R	16 071 023.99

The municipality currently has a structured unsecured loan with the Development Bank of Southern Africa (DBSA), The Municipality entered into a loan agreement for the funding of Capital infrastructure projects, in the 2020/21 financial year the first drawdown of R3.5 million was received, as well as the second drawdown of R8.47, as well as the third drawdown of R7.9 million and current loan balance outstanding is R16 million as of 28 February 2025. The municipality is still able to make loan repayments as and when they fall due. The capital projects funded by borrowings in the 2024/25 financial year have been funded by a portion of unspent borrowing. The loan agreement from DBSA is spread across four years funding various capital projects.

#### ANNEXURE B: PROGRAMME/PROJECTS DESCRIPTION

PROJECTS TO BE INCL	UDED IN RNL	M BUDGET				
	Year 1	Year 2	Year 3	Totals	Year 4	Total
Electricity Meters Replacement	3,000,000	2,000,000	2,000,000	7,000,000		
Network infrastructure studies	500,000					
Electrical Cables Replacement	-	1,000,000	500,000	1,500,000		
Mini-substations Replacement		1,000,000	1,000,000	2,000,000		
Inter-switches (RMU) Replacement	-	1,000,000	1,000,000	2,000,000		
11kV Interconnector - Marburg to Port Shepstone Substation	-	-	-	-	14.500.000.00	
Memorial & Reynolds Sw/Sta Refurbishment						
& Replace Switchgear	-	3,476,000	3,476,000	6,952,000	6,952,000.00	
					· -	
Totals	R 3,500,000.00	R 8,476,000.00	R 7,976,000.00	R 19,952,000.00	21,452,000.00	41,404,000.00

#### 5.11 Performance Indicators

KZN216 Ray Nkonyeni - Supporting Table SC2 Monthly Budget Statement - performance indicators - M08 - February

Description of financial indicator	Basis of calculation	Ref	2023/24	ongina	Budget Y	ear 2024/25	
			0	D. dana	Durdant	YearTD actual	E
Borrowing Management							
Capital Charges to Operating Expenditure	Interest & principal paid/Operating Expenditure		-1.4%	9.6%	9.1%	0.1%	3.5%
Borrowed funding of 'own' capital expenditure	Borrowings/Capital expenditure excl. transfers and grants		0.0%	4.8%	4.8%	1.6%	10.6%
Safety of Capital							
Debt to Equity	Loans, Accounts Payable, Overdraft & Tax Provision/	1	19.1%	14.8%	17.0%	16.9%	17.0%
Gearing	Long Term Borrowing/ Funds & Reserves	1	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity		1					
Current Ratio	Current assets/current liabilities	1	148.2%	189.8%	157.3%	178.0%	157.3%
Liquidity Retio	Monetary Assets/Current Liabilities	1	13.7%	34.4%	9.2%	23.5%	9.2%
Revenue Management		1					
Annual Debtors Collection Rate	Last 12 Mths Receipts/ Last 12 Mths Billing	1					
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	1	33.4%	0.0%	0.0%	0.0%	0.0%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors >	1	0.0%	0.0%	0.0%	0.0%	0.0%
Creditors Management		1					
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))	1					
Funding of Provisions		1					
Percentage Of Provisions Not Funded	Unfunded Provisions/Total Provisions	1					
Other Indicators		1					
Electricity Distribution Losses	% Volume (units purchased and generated less units sold)/units purchased and generated	2					
Water Distribution Losses	% Volume (units purchased and own source less units	2					
	sold)/Total units purchased and own source	1					
Employee costs	Employee costs/Total Revenue - capital revenue		36.2%	39.2%	38.5%	35.6%	38.5%
		1					
Repairs & Maintenance	R8M/Total Revenue - capital revenue		8.1%	10.7%	11.9%	8.5%	11.9%
Interest & Depreciation	I&D/Total Revenue - capital revenue		11.4%	9.4%	9.1%	0.1%	3.5%
IDP regulation financial viability indicators							
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt	1					
	service payments due within financial year)	1					
i. O/S Service Debtors to Revenue	Total outstanding service deblors/annual revenue						
ii. Cost coverage	(Available cash + Investments)/monthly fixed operational	1					
References	preventions year + integenencymoneny rideo operational						

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

Consumer debids > 12 months do are exclude
 Material variances to be explained.

Employee related costs         480 606         497 297         503 252         337 154         503 22           Repairs & Maintenance         106 212         135 600         155 254         80 823         155 254         105 81         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         120 82         90 00         252         90 00         252         90 00         252         90 00         251 6031         245 6007         2456 001         245 6007         245 601							
Total Assets         3 042 795         3 075 894         3 162 386         3 269 181         3 162 38           Employee relided costs         480 606         497 297         503 252         337 154         503 25           Repairs & Maintenance         108 212         135 600         155 264         80 823         155 28           Interest (finance charges)         23 734         1181         10 181         400         108           Principal paid         42 200         22 734         1181         10 181         940         133           Operating expenditure         133 8504         1249 698         1301 153         796 480         1301         796 480         1301 153         85 11           Operating expenditure         263 405         187 558         186 109         16 135         85 11           Bornowed funding for copial         9000         9000         252         900         2516 031         24 560         2 516 031         2 516 031         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007         2 456 007<							
Employee related costs         480 606         497 297         503 252         337 154         503 22           Repairs & Maintenance         106 212         135 600         155 254         80 823         155 254         105 81         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         796 480         130 1630         120 82         90 00         252         90 00         252         90 00         252         90 00         251 6031         245 6007         2456 001         245 6007         245 601							
Repairs & Maintenance         108 212         135 600         155 254         80 823         155 22           Interest (finance charges)         23 734         11 181         10 818         940         10 8           Principal paid         42 200         127 542         107 839         107 839         34 94           Operating expenditure         1338 504         1 249 698         1 301 630         796 480         1 301 63           Somoued funding for cepital         263 405         187 758         186 109         16 135         65 11           Borowed funding for cepital         9000         9000         282 90         900         9000         282 90           Debt         442 776         365 005         416 382         424 027         416 33           Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 00           Reserves and funds         81 978         24 620         2 516 031         2 456 00         2 516 031         2 456 00           Current assets         716 900         833 735         7 58 222         907 409         7 58 22         907 409         7 58 22         907 409         7 58 22         907 409         7 58 22         907 409         7 58 22         907 409<							3 162 386
Interest (finance charges)       23 734       11 818       10 818       940       10 81         Principal paid       42 200       127 542       107 839       107 839       13 38 504       1249 696       1301 530       796 480       1301 50       796 480       2316 73       738 735       758 222       907 409       758 22       907 409       758 22       207 50       418 95       50			480 606	497 297		337 154	503 252
Principal paid         42 200           Deprecisition         127 542         107 839         107 839         34 90           Operating expenditure         1338 504         124 968         1301 650         796 480         1301 650           Total Capital Expenditure         283 405         187 558         186 109         16 135         853           Bornowed funding for capital         9000         9000         252         900           Dett         442 776         365 005         416 382         424 027         416 38           Equity         Reserves and funds         2 315 788         2 466 007         2 456 001         2 516 031         2 466 007           Reserves and funds         81 978         24 628         62 978         81 978         62 97           Current lassifies         81 978         24 628         62 978         81 978         62 97           Current lassifies         66 405         151 021         44 511         119 768         44 52           Tensfers and subsidies - Capital (monetary allocations)         13 28 475         1 270 142         1 306 158         945 928         1 306 158           Tensfers and subsidies - Capital (monetary allocations)         13 28 475         1 270 142         1 306 158         9				135 600			155 264
Depreciation         127 542         107 839         107 839         34 90           Operating expenditure         1338 504         1249 696         1301 630         796 480         1301 651           Total Capital Expenditure         263 405         187 558         186 109         16 135         85 11           Borowed funding for capital         9000         9000         9000         22 900         9000         22 900         442 776         365 005         416 382         424 027         416 38         2456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 007         2.456 001         2.516 031         2.456 001         2.516 031         2.456 001         2.516 031         2.456 001         2.516 031 <td>Interest (finance charges)</td> <td></td> <td>23734</td> <td>11 818</td> <td>10 818</td> <td>940</td> <td>10 818</td>	Interest (finance charges)		23734	11 818	10 818	940	10 818
Operating expenditure         1 338 504         1 249 698         1 301 630         796 480         1 301 63           Total Cepital Expenditure         263 405         187 558         186 109         16 135         85 11           Boroweid funding for cepital         9000         9000         252         900           Det         442 776         365 005         416 382         424 027         416 38           Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 001         2 516 031         2 456 011         2 516 031         2 456 011         2 516 031         2 456 011         2 516 031         2 456 011         2 516 031         2 456 011         2 516 031         2 456 011         2 516 031         2 456 011	Principal paid		42 200				
Total Capital Expenditure         263 405         187 558         186 109         16 135         85 11           Bornwed funding for capital         9 000         9 000         252         9 00           Debt         442 776         365 005         416 382         424 027         416 33           Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 001           Reserves and funds         81 978         2 462 8         62 978         81 978         62 97           Current fabilities         81 978         24 628         62 978         81 978         62 97           Current fabilities         483 617         433 9175         481 995         509 760         481 97           Monetary assets         66 405         151 021         44 511         119 768         44 51           Tearsfers and subsidies - Capital (monetary allocations)         1 328 475         1 270 142         1 306 158         945 928         1 306 158           Debt service payments         (31 572)         11 916         14 879         9 88           Outstanding debtors (receivables)         443 417         443 417         441 98         91 353         68 965         65 44 5           Outstanding debtors (receivables)	Depreciation		127 542	107 839	107 839		34 988
Bornweed funding for capital         9 000         9 000         252         9 00           Debt         442 776         365 005         416 382         424 027         416 38           Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 001           Reserves and funds         81 978         2 466 007         2 456 001         2 516 031         2 456 001           Borrowing         81 978         2 4628         62 978         81 978         62 97           Current lassifies         716 900         833 735         758 222         907 409         758 22           Current lassifies         483 617         439 175         448 1995         509 760         481 995           Monetary essets         66 405         151 021         44 511         119 768         445           Transfers and subsidies - Capital (monetary allocations)         13 28 475         1 270 142         1 306 158         945 928         1 306 158           Debt service payments         (31 572)         11 916         1 44 579         9 81           Outstanding debtors (receivables)         443 417         443 417         443 417           Annual services revenue         66 405         151 021         44 511         119	Operating expanditure		1 338 504	1 249 698	1 301 630	796 480	1 301 630
Debt         442 776         365 005         416 382         424 027         416 38           Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 007           Reserves and funds         8         1978         2 466 007         2 456 001         2 516 031         2 456 007           Borowing         8         1978         2 466 007         2 456 001         2 516 031         2 456 007           Current asseds         8         1978         24 628         62 978         8 1978         62 97           Current liabilities         716 900         833 735         758 222         907 409         758 22           Current liabilities         463 617         439 175         481 995         509 760         481 991           Monetary easets         66 405         151 021         44 511         119 768         445           Total Revenue (excluding capital transfers and subsidies - capital (monetary allocations)         1 326 475         1 270 142         1 306 158         945 928         1 306 151           Transfers and subsidies - capital (monetary allocations)         1 21 022         1 32 163         1 35 685         50 781         1 35 685           Debt service payments         (31 572)         1 1916	Total Capital Expenditure		263 405	187 558	186 109	16 135	85 118
Equity         2 315 788         2 466 007         2 456 001         2 516 031         2 456 021         2 516 031         2 456 021         2 516 031         3 516 55         50 751         1 356 51         2 1021	Borrowed funding for capital			9 000	9 000	252	9 000
Reserves and funds         81 978         24 628         62 978         81 978         62 97           Borowing         81 978         24 628         62 978         81 978         62 97           Current labilities         716 900         833 737         758 222         907 409         758 22           Monetary assets         433 617         439 175         481 995         509 760         481 97           Monetary assets         66 405         151 021         44 511         119 768         44 51           Total Revenue (accluding capital transfers and contributions)         1 328 475         1 270 142         1 306 158         945 928         1 306 158           Transfers and subsidies - Coperational         390 199         1         1 315 685         50 761         1 356           Transfers and subsidies - capital (monetary allocations)         121 022         1 32 163         1 35 685         50 761         1 356           Debt service payments         (31 572)         11 916         1 4 879         9 8'           Outstanding debtors (receivables)         443 417         443 417         443 417           Annuel services revenue         757 454         811 449         811 353         68 965         62 54 4'           Faxed openotional expend. (mont	Debt		442 776	365 005	416 382	424 027	416 382
Borrowing         81 978         24 628         62 978         81 978         62 97           Current lassels         716 900         833 735         758 222         907 409         768 22           Current lassels         483 617         439 175         458 1995         509 760         481 97           Monetary essets         66 405         151 021         44 511         119 768         445           Total Revenue (excluding capital transfers and contributions)         1 328 475         1 270 142         1 306 158         945 928         1 306 157           Transfers and subsidies - Capital (monetary allocations)         1 328 475         1 270 142         1 305 685         50 781         1 35 60           Debt service payments         (31 572)         11 916         1 4 879         9 8         98           Outstanding debtors (receivables)         443 417         -         -         98         -           Cash + investments         Including LT investments         66 405         151 021         4 511         119 768         4 4 51           Fixed operational expend. (monthly)         -         98         -         913 568         50 781         135 60	Equity		2 315 788	2 466 007	2 456 001	2 516 031	2 456 001
Current sizeds         716 900         833 735         758 222         907 409         758 22           Current liabilities         483 617         439 175         481 995         509 760         481 99           Monetary essets         66 405         151 021         44 511         119 768         44 57           Total Revenue (excluding capital transfers and contributions)         1 328 475         1 200 12         1 306 158         945 928         1 306 157           Transfers and subsidies - Operational         390 199         1         121 022         1 32 163         1 35 685         50 781         1 35 68           Debt service payments         (31 572)         11 916         14 879         9 8'           Outstrading debtors (receivables)         443 417         1         1           Annual services revenue         757 454         811 449         811 353         68 985         625 4'           Cash + investments         Including LT investments         66 405         151 021         44 511         119 768         44 51           Fixed operational expend. (monthly)         Induding LT investments         66 405         151 021         44 511         119 768         44 51	Reserves and funds						
Current liabilities         483 617         439 175         481 995         509 760         481 99           Monetary essets         66 405         151 021         44 511         119 768         44 51           Total Revenue (excluding capital transfers and contributions)         1 328 475         1 270 142         1 306 158         945 928         1 306 151           Transfers and subsidies - Operational         390 199         1         1 328 475         1 270 142         1 306 585         50 761         1 35 685         50 761 <td>Borrowing</td> <td></td> <td>81 978</td> <td>24 628</td> <td>62,978</td> <td>81 978</td> <td>62 978</td>	Borrowing		81 978	24 628	62,978	81 978	62 978
Monetary assets         66 405         151 021         44 511         119 768         44 51           Total Revenue (excluding capital transfers and contributions)         1 328 475         1 270 142         1 306 158         945 928         1 306 15           Transfers and subsidies - Operational         390 199         390 199         121 022         1 315 685         50 761         1 356           Debt service payments         (31 572)         11 916         1 4 879         9 81           Outstanding debtors (receivables)         443 417         443 417         443 417           Annual services revenue         757 454         811 449         811 353         68 965         626 44 51           Cash + investments         66 405         151 021         44 511         119 768         44 515           Fixed operational expend. (monthly)         Including LT investments         66 405         151 021         44 511         119 768         44 515	Current assets		716 900	833 735	758 222	907 409	758 222
Total Revenue (excluding capital transfers and contributions)         1 328 475         1 270 142         1 306 158         945 928         1 306 151           Transfers and subsidies - Capital (monetary allocations)         390 199         300 199         121 022         1 32 163         1 35 685         50 781         1 35 68           Debt service payments         (31 572)         1 1 916         14 879         9 8           Outstanding debtors (receivables)         443 417         443 417         443 417           Annual services revenue         757 454         811 449         811 353         68 965         626 42           Cash + investments         66 405         151 021         44 511         119 768         44 51           Faxed opendional service.         66 405         151 021         44 511         119 768         44 51	Current liabilities		483 617	439 175	481 995	509 760	481 995
Transfers and subsidies - Operational         390 199           Transfers and subsidies - capital (monetary allocations)         121 022         132 163         135 685         50 761         135 60           Debt service payments         (31 572)         11 916         14 879         9 8'           Outstanding debtors (receivables)         443 417         443 417           Annual services revenue         757 454         811 449         811 353         68 965         626 4'           Cash - investments         Including LT investments         66 405         151 021         44 511         119 768         44 51           Fixed operational expend. (monthly)          66 405         151 021         44 511         119 768         44 51	Monetary assets		66 405	151 021	44 511	119768	44 511
Transfers and subsidies - capital (monetary allocations)         121 022         132 163         135 685         50 781         135 68           Debt service payments         (31 572)         11 916         14 879         9 81           Outstanding debtors (receivables)         443 417           Annual services revenue         757 454         811 449         811 353         68 985         625 42           Cash = investments         66 405         151 021         44 511         119 768         44 51           Fixed operational expend. (monthly)         Fixed operational expend. (monthly)         66 405         151 021         44 511         119 768         44 51	Total Revenue (excluding capital transfers and contribution	s)	1 328 475	1 270 142	1 306 158	945 928	1 306 158
Debt service payments         (31 572)         11 916         14 879         9 8'           Outstanding debtors (receivables)         443 417           Annual services revenue         757 454         811 449         811 353         68 965         626 4'           Cash + investments         66 405         151 021         44 511         119 768         44 5'           Fixed operational expend. (monthly)	Transfers and subsidies - Operational		390 199				
Debt service payments         (31 572)         11 916         14 879         9 8'           Outstanding debtors (receivables)         443 417           Annual services revenue         757 454         811 449         811 353         68 965         625 4'           Cash + investments         66 405         151 021         44 511         119 768         44 5'           Fixed operational expend. (monthly)          66 405         151 021         44 511         119 768         44 5'	Transfers and subsidies - capital (monetary allocations)		121 022	132 163	135 685	50 781	135 685
Outstanding debtors (receivables)         43.3417           Annual services revenue         757.454         811.449         811.353         68.965         626.47           Cash + investments         Including LT investments         66.405         151.021         44.511         119.768         44.57           Fixed operational expend. (monthly)          66.405         151.021         44.511         119.768         44.57			(31 572)	11 916	14 879		9 8 1 8
Annual services revenue 757 454 811 449 811 353 68 965 626 4' Cash + investments Including LT investments 66 405 151 021 44 511 119 768 44 5' Fixed operational expend. (monthly)							
Fixed operational expend. (monthly)	2 1 1		757 454	811 449	811 353	68 985	626 413
Fixed operational expend. (monthly)	Cash + investments	nduding LT investments	66 405	151 021	44 511	119 768	44 511
		2					
	Longstanding debtors outstanding						

The above table gives an overview of the financial indicators of the municipality for the period ended 28 February 2025 and the indicators are broken down below.

#### Borrowing Management

The outstanding amount in the loan from DBSA is currently sitting at R16 071 023.99 as of 28 February 2025.

#### <u>Liquidity</u>

**Current Ratio**: is calculated by a total of Current Assets/ Current Liabilities.

Budgeted Current Ratio: R758 222 000/481 995 000=1.57:1

Actual Current Ratio as of 28 February 2025: R907 409 000/R509 760 000 = 1.78:1

The current ratio is a liquidity ratio used to measure whether the municipality has enough resources to meet its short-term obligations. A good ratio is R1.5-R2 for every R1 owed. The budget showed a R1.90: R1 ratio and the actual ratio as of 28 February 2025 is: R1.86: R1 which is above the norm.

Acid test Ratio: Current Assets- Inventory/Current Liabilities.

Budgeted Acid test Ratio: (R758 222 000-16 893 000)/R481 995 000=1.54:1

#### Actual Acid test Ratio as 28 February 2025:(R907 409 000-R6 701 000)/R509 760 000= 1.76:1

The acid-test ratio, commonly known as the quick ratio, uses an organization's balance sheet data as an indicator of whether it has sufficient short-term assets to cover its short-term liabilities. The acid-test ratio disregards current assets that are difficult to quickly liquidate such as inventory. The acid-test ratio may not give a reliable picture of an organization's financial condition if the municipality has accounts receivable that take longer than usual to collect or current liabilities that are due but have no immediate payment needed. A good ratio is R1 for every R1 owed. Both budgeted and actual to date acid test ratio are more than R1:R1 which shows that the municipality would be able to pay it short term liabilities with its easily liquidated short term assets.

## 5.12 Investment Register



RAY HKONYENI MUSICIPALITY INVESTMENT REGISTER FOR THE PERIOD ENDING 26/32/2025

	INVESTMENT O	ETAILS			CURRENT MONTH					YID				
ACCOUNT NO	INSTITUTION & TYPE	PROJECT MAME / DETAILS	HORTHLY	NTEREST	BANK				HIVESTMENT		BARK		INVESTMENT	
			OPENINO	GENERATED	CHARGES	DEPOSIT	WITHORAWALS	CURRENT	BALANCES AS AT	INTEREST	DEPOSITS	CHARGES	WITHORAWALS	BALANCE AS AT
			BALANCES	28/02/2025	28/02/2025	28/02/2025	28/02/2025	BALANCE	01/01/2024					28/03/2025
375692954011	STANDARD BANK + CALL	LOUISIANA NSG	11 431 512.30	85 170,34				11 401 282,64	10 907 918.73	588 683 58	680,35			11 497 282,54
37,8692984003	STANDARD BANK - CALL	NZIMAKWE 1 HBG							202,548.37	8 441.04	43.82		711001.23	
378692954004	STANDARD BANK + CALL	NZIWAKWE 21196	1 221 519 23	7 027.92				1 228 547.15	1 165 570.40	62 864.05	12,70		,	1 228 547.45
378692054005	STANDARD BANK - CALL	BHOBOYI SUB-HISG	347 876.58	2 231.52		•		390 (08.30	370 \$10.91	19.974.35	23,08			390 108.30
378602964008	STANDARD BANK - CALL	BHOBOYI EST-H5Q				<u>-</u>		,	\$1 305.34	92.91	0.63		13 299.08	•
378692984007	STANDARD BANK - CALL	DAMAGED HSES							85 265.40	557.A7	5,33	-	85 928.20	,
3/5692554008	STANDARD BANK - CALL	UPLANDS HSG				<u> </u>			65 \$78.05	856,85	5.20		85 541.19	•
378602954000	STANDARD BANK - CALL	MKHOLOM DE HSG	,						1 659 612.81	10 832.81	102.05		1670548.57	
378592914010	STANDARD BANK + CALL	AIDS PROJECT							164 107.01	1971.82	10.24		186 089.87	
370632884012	STANDARD BANK - CALL	MASINENGE HSD							8 464 234.67	77 576,53	403.22	-	6542114.42	,
378592934013	STANDARD BANK - CALL	KWANAVUNDLA H50		-		,			277 B52.94	3 338.52	(7.35		28 ( 208.79	·
378692984014	STANDARD BANK - CALL	KWAXOLO HOUSING							13 194 979,59	155 543,25	B23.90		13 354 345.97	•
378692854015	STANDARD BANK - CALL	KWADWALANE HOUSING							597 847.20	7 (83.39	37.30		505 047.89	
			13 040 908.21	75 029.48				13 115 938.09	35 650 601.32	949 956,50	2 225.48		23 516 245.21	13 115 838.00
370632354018	STANDARD BANK - CALL	MHOA	15 109 821.13	N7 568.72				15 197 889,85		491 606.40	14/05 253.45			15 197 889.85
			15 109 921.13	87 968.72				15 197 843,85		491 606.40	16 705 203.45			15 197 889,65
L														
378592984016	STANDARD BANK-CALL	RNM-UNSPENT CONDITIONAL GRANTS		,					55 814.03	348.96			56 162.99	
376592984017	STANDARD BANK-CALL	RNM-ACCREDITATION FUNDS	0.00					0.00	12 328.73	69.20			12 398.53	
			0.00					0.00	68 142.76	418.76			58 561.52	
62725614151	FNB - CALL	RNM - PRIMARY INVESTMENT AIC	28 902 314.93	245 623.39		33 000 000,00	61 900 000.00	248 938.02	\$22 000 26	4 162 532.21	605 098 000,00		610 134 494,45	245 938.02
			78 907 316 43	246 623,30	-	33 000 000.00	61 000 000.00	241 938.02	\$22,000.29	4 (62 632.21	605-698-000.00		610 134 494,45	246 936.02
74873852618	FNB	FNB-48 HOUR CASH ACCELERATOR	4 094 974.07	22 93 1.55				4 117 905.93	3 9 10 8 59,73	207 846,20				4 117 905.93
			4 094 974 07	22 931.86				4 117 905.03	à 9 10 859,73	207 046.20		•		4 117 905.93
37881000791-000036	REDBAHK	RESERVES INVESTMENT ACCOUNT	30 050 370.22	215722.86		10 463 114.85	20 000 000.00	20 723 207.94	20 903 457.55	1414093.54	68 411 659.81	****	70 000 000.00	20 729 207.94
			20 060 370 22	21572226		10 463 114.86	20 000 000.00	29 7 29 207,94	20 900 457.59	1414090.54	68 411 659.61		70 000 000.00	20 729 207,94
	1						1							
37811000791-000037	NEDBANK	RESERVES FIXED INVESTMENT ACCOUNT	62 153 020.54	348.465.75				52 501 406,29		2 501 488.29	50 000 000.00			52 501 456.29
-		to the second	52 153 020.54	348 465.76				52 501 458.29		2 501 486.29	50 000 900.00			52 501 458.29
							,			,				
	GRAND TOP	IAL.	143 351 508,89	996 742.44		43 453 114,85	ai 900 000.00	105 911 385.12	61085361,68	9 7 27 136.90	738 515 168,74	·	703 719 301.15	145 911 395.12

The Investment register as of 28 February 2025 has the closing balance of R105.9 million, with R9.7 million total interest earned in various investment accounts as shown in the above register.

## 6.1 Monthly Budget Statement Summary

	2023/24				Budget Year 2	024/25			
Description	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance	Full Year Foresast
R thousands	Outcome	Dudget	budget			budget	variance	Variance %	rorecast
Financial Performance									
Property rates	507 017	532 893	532 850	46 961	438 421	435 995	2 4 2 6	1%	532 850
Service charges	250 437	278 556	278 503	22 024	187 993	195 878	(7 885)	-4%	278 503
Investment revenue	11 614	11 916	13 220	863	8 575	8 205	370	5%	13 220
Transfers and subsidies - Operational	390 199	324 656	372 138	-	245 385	256 470	(11 085)	-4%	372 138
Other own revenue	169 209	122 121	109 447	6 234	65 555	76 899	(11 344)	-15%	-
Total Revenue (excluding capital transfers and contributions)	1 328 475	1 270 142	1 306 158	76 082	945 928	973 446	(27 518)	-3%	1 306 158
Employee costs	480 606	497 297	503 252	41 289	337 154	326 514	10 640	3%	503 252
Remuneration of Councillors	40 275	34 185	34 988	2 987	23 470	22 991	479	2%	34 988
Depreciation and amortisation	127 542	107 839	107 839		52 104	57 345	(5 241)	-9%	107 839
Interest	23 734	11 818	10 818	4	940	7 206	(6 266)	-87%	10 818
Inventory consumed and bulk purchases	155 651	166 532	166 466	14 982	112 080	112 546	(0 200)	0%	166 466
Transfers and subsidies	18 394	100 532	15 566	14 902	11 0 52	8 347	2 706	32%	15 566
Other expenditure	492 302	414 894	462 701	36 431	259 679	301 608	(41 928)	-14%	462 701
Total Expenditure	1 338 504	1 249 698	1 301 630	95 693	796 480	836 557	(40 077)	-5%	1 301 630
Surplus/(Deficit)	(10 029)	20 444	4 528	(19 611)	149 448	136 890	12 559	9%	4 528
Transfers and subsidies - capital (monetary allocations)	121 022	132 163	135 685	(19 011)	50 781	88 875	(38 094)	-43%	135 685
Transfers and subsidies - capital (monetary allocations) Transfers and subsidies - capital (in-kind)	121 022	132 103	135 665	-	30 /01	00 0/ 0	(30 094)	-4-376	
Surplus/(Deficit) after capital transfers &	110 993	-	-	(19 611)	200 229	-	-		140 213
Share of surplus/ (deficit) of associate	110 993	152 607	140 213	(19 611)	200 229	225 765	(25 535)	-11%	140 213
Surplus/ (Deficit) for the year	110 993	152 607	140 213	(19 611)	200 229	225 765	-	-11%	140 213
	110 993	152 607	140 213	(19 011)	200 229	223 /03	(25 535)	-11%	140 213
Capital expenditure & funds sources									
Capital expenditure	263 405	187 558	186 109	16 135	85 1 18	121 575	(36 456)	-30%	186 109
Capital transfers recognised	159 231	114 924	117 987	9 656	61 940	77 245	(15 305)	-20%	117 987
Borrowing	-	9 000	9 000	-	252	6 300	(6 048)	-96%	9 0 0 0
Internally generated funds	44 397	63 634	59 122	6 479	22 926	38 030	(15 103)	-40%	59 122
Total sources of capital funds	203 628	187 558	186 109	16 135	85 1 18	121 575	(36 456)	-30%	186 109
Financial position									
Total current assets	716 900	833 735	758 222		907 409				758 222
Total non current assets	2 325 895	2 242 159	2 404 164		2 361 772				2 404 164
Total current liabilities	483 617	439 175	481 995		509 760				481 995
Total non current liabilities	243 390	170 711	224 390		243 390				224 390
Community wealth/Equity	2 315 788	2 466 007	2 456 001		2 516 031				2 456 001
Cash flows									
Net cash from (used) operating	255 638	189 835	175 475	(13 973)	262 170	181 133	(81 037)	-45%	175 475
Net cash from (used) investing	168 468	(161 114)	(152 701)	(18 269)	(103 845)	(101 355)	2 489	-2%	(152 701)
Net cash from (used) financing	(42 200)	9 000	9 000	- 1		9 000	9 000	100%	9 000
Cash/cash equivalents at the month/year end	497 527	151 973	98 180	-	224731	155 183	(69 548)	-45%	98 180
Debtors & creditors analysis	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	104	72 220	36 700	22 124	20 192	21 037	17 819	543 635	733 833
Creditors Age Analysis									
Total Creditors	-	-	-	-	23	-	-	5	28

KZN216 Ray Nkonyeni - Table C1 Monthly Budget Statement Summary - M08 - February

The above table provides a concise overview of the monthly actual, year to date actual of the operating expenditure, capital expenditure, and age analysis. The full year forecast as seen the table above takes in the account the original budget less the YTD budget plus the YTD actual, this therefore gives a projection based on the YTD performance on how the municipality will perform for the financial year in terms of the original budget

## 6.2 Statement of Financial Performance (Revenue and Expenditure)

Description	Ref	2023/24				Budget Year 2	024/25			
		Audited	Original	Adjusted	Monthly actual	YearTD actual	YearTD	ΥTD	YTD	Full Year
R thousands	1								<b>%</b>	
Revenue - Functional										
Governance and administration		879 912	891 408	894 730	51 723	705 163	701 100	4063	1%	894 730
Executive and council		285 237	302 729	302 729	-	227 035	226 609	426	0%	302 729
Finance and administration		594 675	588 679	592 001	51723	478 128	474 492	3 6 3 7	1%	592 001
Internal audit		-	-	-	-	-	-	-		-
Community and public safety		57 612	20 353	32 9 1 9	86	16 885	21 285	(4 400)	-21%	32 919
Community and social services		16 142	17 592	29818	43	13 903	19 745	(5843)	-30%	29 818
Sport and recreation		56	77	50	16	45	46	(1)	-2%	50
Public safety		2 167	175	156	13	104	113	(9)	-8%	156
Housing		39 247	2 509	2 895	14	2 834	1 381	1454	105%	2 895
Health		-	-	-	-	-	-	-		-
Economic and environmental services		245 546	183 592	214 361	1 173	74 430	128 097	(53 667)	-42%	214 361
Planning and development		128 514	131 761	145 303	411	52 804	94 042	(41 238)	-44%	145 303
Road banaport		116 700	51 433	68 660	762	21 393	33 789	(12 396)	-37%	68 660
Environmental protection		333	398	398	-	232	266	(33)	-13%	398
Trading services		265 862	306 320	297 361	23 032	198 589	209 601	(11 011)	-5%	297 361
Energy sources		189 475	224 676	215 089	15833	132 146	144 861	(12715)	-9%	215 089
Water management		-	-	-	-	-	-	-		-
Waste water management		-	-	-	-	-	-	-		-
Waste management		76 387	81 644	82 272	7 200	66 444	64 740	1704	3%	82 272
Other	4	566	632	2 473	68	1 642	2 239	(597)	-27%	2 473
Total Revenue - Functional	2	1 449 497	1 402 305	1 441 843	76 082	996 709	1 062 322	(65 612)	-6%	1 441 843
Expenditure - Functional										
Governance and administration		536 216	421 137	451 349	27 436	247 478	261 661	(14 183)	-5%	451 349
Executive and council		64 620	61 218	60 992	3 7 3 0	41 183	40 396	787	2%	60 992
Finance and administration		428 667	320 759	352 989	20748	180 122	195 501	(15 379)	-8%	352 989
Internal audit		42 929	39 160	37 367	2 959	26 173	25 764	409	2%	37 367
Community and public safety		176 995	146 225	159 200	9875	101 360	102 450	(1 090)	-1%	159 200
Community and social services		66 721	71 658	71 640	2 808	44 108	48 455	(4 3 4 7)	-9%	71 640
Sport and recreation		5 353	5 314	5 3 9 6	423	3 612	3 745	(133)	-4%	5 396
Public safety		57 738	55 858	67 757	5 576	44 663	41 021	3641	9%	67 757
Housing		47 183	13 395	14 407	1067	8 978	9 229	(251)	-3%	14 407
Health		-	-	-	-	-	-	-		-
Economic and environmental services		270 029	310 086	315 295	23716	195 825	213 057	(17 231)	-8%	315 295
Planning and development		45 717	74 268	67 475	3667	42 207	43 927	(1720)	-4%	67 475
Road transport		195 907	208 152	219 234	17 945	133 531	146 863	(13 332)	-9%	219 234
Environmental protection		27 405	27 666	28 586	2 103	20 087	22 267	(2 180)	-10%	28 586
Trading services		349 716	365 800	369 150	34 352	249 144	254 187	(2100)	-2%	369 150
•		162 299	185 942	185 654	16 175	122 813	123 502	(5045) (689)	-1%	185 654
Energy sources Water management		102 239	100 942	100 004	101/0	122 010	123 302	(003)	-176	100 004
-		-	-	-	-	-	-	-		-
Waste water management		187 417	179 858	183.496	18 177	126 331	130 686	(4 354)	-3%	183.496
Waste management								· · ·		
Other Tabl Executions	3	5 549 1 338 504	6 451 1 249 698	6 637 1 301 630	313 95 693	2 672	5 201 836 557	(2 529)	-49% -5%	6 637 1 301 630
Total Expenditure - Functional	3					796 480		(40 077)		
Surplus/ (Deficit) for the year		110 993	152 607	140 213	(19611)	200 229	225 765	(25 535)	-11%	140 213

KZN216 Ray Nkonyeni - Table C2 Monthly Budget Statement - Financial Performance (functional classification) - M08 - February

The table provides an overview of the monthly actual, year to date actual and year to date Budget of revenue by Source and Expenditure by Type for the period ended 28 February 2025. The full year forecast provides a guideline in terms of overall performance, and it gives an overview of whether the municipality will be able to spend as per budget.

## 6.3 Capital Expenditure

KZNZ16 Kay Nkonyeni - Table C5 Monthly Budget Statement - Capit	KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 - February Budget Year 2024/26 Budget Year 2024/26											
Vote Description	Ref	2023/24 Audited	Original	Adjusted	Monthly actual	YearTD actual		YTD	YTD	Full Year		
R thousands	1			And an and a	montany accus		10210		5			
Multi-Year expenditure appropriation	2											
Vote 1 - Mayor and Council		-	-	-	-	-	-	-		-		
Vote 2 - Finance and Administration		-	-	-	-	-	-	-		-		
Vote 3 - Internal Audit		-	-	-	-	-	-	-		-		
Vote 4 - Community and Social Services		-	-	-	-	-	-	-		-		
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-		-		
Vote 6 - Public Safety		-	-	-	-	-	-	-		-		
		-	-		_	-	-	-		-		
Vote 7 - Housing		-	-		-	-	-	-		-		
Vote 8 - Health												
Vote 9 - Planning and Development		-	-	-	-	-	-	-		-		
Vote 10 - Road Transport		-	-	-	-	-	-	-		-		
Vote 11 - Environment Protection		-	-	-	-	-	-	-		-		
Vote 12 - Energy Sources		-	-	-	-	-	-	-		-		
Vote 13 - Other		-	-	-	-	-	-	-		-		
Vote 14 - Waste Water Management		-	-	-	-	-	-	-		-		
Vote 15 - Waste Management		-	-	-	-	-	-	-		-		
Total Capital Multi-year expenditure	4,7	-	-	-	-	-	-	-		-		
Single Year expenditure appropriation	2											
Vote 1 - Mayor and Council	-	23	387	15	-	_	(58)	58	-100%	15		
Vote 1 - Meyor and Council Vote 2 - Finance and Administration		63 860	38/ 7 300	3 403	_	2 249	(58)	(1760)	-100%	3 403		
Vote 2 - Finance and Administration Vote 3 - Internal Audit		223	210	3 403	-	2.049	4 009	(1 /00) (75)	-100%	3 403		
Vote 3 - Internal Adult Vote 4 - Community and Social Services		22 3 4 3	210	-	-	-		(/ 3)	-100%	-		
Vote 4 - Community and social services Vote 5 - Sport and Recreation		22.543	-	-	-	-	-	-		-		
Vote 5 - Sport and Recreation Vote 6 - Public Safety		-	4 600	2 300	-	519	2 607	(2 087)	-80%	2 300		
					_	-						
Vote 7 - Housing		122	55	55	-	-	55	(55)	-100%	55		
Vote 8 - Health		-	-	-	-	-	-	-		-		
Vote 9 - Planning and Development Note 10 - Riped Transport		145 058	140 425	141 969	16 126	74 012	89 963	(15.951)	-18% -44%	141 909 17 578		
		30 270		17 578	-	6 552	11710	(5 158)				
Vote 11 - Environment Protection		-	800	600		452	493	(42)	-8%	600		
Vote 12 - Energy Sources		-	15 997	15 997	-	577	10 965	(10 387)	-05%	15 997		
Vote 13 - Other		-	485	3 093	-	-	837	(837)	-100%	3 093		
Vote 14 - Waste Water Management		-	-	-	-		-	-		-		
Vote 15 - Waste Management	4	495	1 400	1 000	-	757	920	(163)	-18%	1 000		
Total Capital single-year expenditure Total Capital Expenditure	4	263 405 263 405	187 558 187 658	185 109	16 135 16 135	85 118 85 118	121 575	(38 458)	-30%	185 109		
	+	253 496	18/ 668	185 108	16 136	86 118	121 6/6	(35 465)	-30%	185 109		
Capital Expenditure - Functional Classification												
Governance and administration		64 106	7 897	3 616	8	2 249	4 028	(1770)	-44%	3 616		
Executive and council		23	387	15	-	-	(58)	58	-100%	15		
Finance and administration		63 860	7 300	3 403	9	2 249	4 009	(1700)	-44%	3 403		
Internal audit		223	210	98	-	-	75	(75)	-100%	98		
Community and public safety		22 485	4 655	2 366	-	619	2 662	(2 142)	-80%	2 355		
Community and social services		22 343	-	-	-	-	-	-		-		
Sport and recreation		-			-	_	-	_				
Public safety			-	-						-		
Linualiza	1 1	-	4 600	2 300	-	519	2 607	(2 087)	-60%	2 300		
Housing		- 122	55	55		519	55		-60% -100%	2 300 55		
Housing Health		- 122 -			-			(2 087)		2 300		
Heath Economic and environmental services		- 122 - 176 338	55 - 167 126	55 - 160 147	- - 16 126	- - 81 016	55	(2 087) (55) - (21 150)		2 300 55 - 180 147		
Heath Economic and environmental services Plenning and development		- 176 338 145 058	55 - 167 125 140 425	55 - 160 147 141 969	-	- 81 018 74 012	55 - 102 168 89 963	(2 087) (55) - (21 150) (15 951)	-100% -21% -18%	2 300 55 - 180 147 141 909		
Heath Economic and environmental services Planning and development Road temport		- 178 338	55 - 167 126 140 425 15 900	55 - 160 147	- - 16 126	- - 81 016	55 - 102 168 89 963 11 710	(2 087) (55) - (21 150)	-100% -21% -18% -44%	2 300 55 - 180 147		
Heath Economic and environmental services Plenning and development		- 176 338 145 058	55 - 167 126 140 425 15 900 800	55 - 160 147 141 969 17 578 600	- - 16 126 16 125	- 81 018 74 012 6 552 452	55 - 102 168 89 963 11 710 493	(2 087) (55) - (21 150) (15 951) (5 158) (42)	-100% -21% -18% -44% -8%	2 300 55 - 180 147 141 909 17 578 600		
Heath Economic and environmental services Planning and development Road temport		- 176 338 145 058	55 - 167 126 140 425 15 900	55 - 160 147 141 969 17 578 600 18 867	- - 16 126 10 126 -	- 81 018 74 012 6 552	55 - 102 168 89 963 11 710	(2 087) (55) - (21 150) (15 951) (5 158)	-100% -21% -18% -44%	2 300 55 - 180 147 141 999 17 578		
Health Economic and environmental services Planning and development Ricod temport Environmental protection		- 178 338 145 058 30 270 -	55 - 167 126 140 425 15 900 800	55 - 160 147 141 969 17 578 600	- - 16 126 16 126 - -	- 81 018 74 012 6 552 452	55 - 102 168 89 963 11 710 493	(2 087) (55) - (21 150) (15 951) (5 158) (42)	-100% -21% -18% -44% -8%	2 300 55 - 180 147 141 909 17 578 600		
Heath Economic and environmental services Planning and development Road transport Environments protection Trading services		- 178 338 146 058 30 270 - 498	55 - 167 125 140 425 15 900 800 17 397	55 - 160 147 141 969 17 578 600 18 867	- - - 16 126 - - -	- 81 018 74 012 6 552 452 1 384	55 - 102 168 80 003 11 710 403 11 885	(2 087) (55) - (21 150) (15 951) (5 158) (42) (10 551)	-100% -21% -18% -44% -8% -8%	2 300 55 - 180 147 141 089 17 578 600 18 897		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources		- 178 338 146 058 30 270 - 498 -	55 - 167 125 140 425 15 900 800 17 397	55 - 160 147 141 969 17 578 600 18 867	- - - 16 126 - - - - -	- 81 018 74 012 6 552 452 1 334 577	55 - 102 168 89 963 11 710 493 11 885 10 965	(2 087) (55) - (21 150) (15 951) (5 158) (42) (10 551)	-100% -21% -18% -44% -8% -8%	2 300 55 - 180 147 141 089 17 578 600 18 897		
Health Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management		- 178 338 146 058 30 270 - 498 -	55 - 167 125 140 425 15 900 800 17 397	55 - 160 147 141 969 17 578 600 18 867	- - - - - - - - - - - - - - - - - -	- 81 018 74 012 6 552 452 1 334 577 -	55 - 102 168 89 003 11 710 403 11 886 10 905 -	(2 087) (55) - (21 150) (15 951) (15 951) (42) (10 551) (10 387) -	-100% -21% -18% -44% -8% -89% -95% -18%	2 300 55 - 180 147 141 069 17 578 600 18 997 15 097 -		
Health Economic and environmental services Planning and development Road benoport Environmental protection Trading services Energy sources Weter management Water management		- 178 338 146 068 30 270 - 486 - - -	55 - 167 126 140 425 15 900 800 17 387 15 907 - - -	55 - 160 147 141 969 17 578 600 18 867 15 907 - -	- - - - - - - - - - - - - - - - - - -	- 81 018 74 012 6 552 452 1 334 577 -	55 - 102 168 89 963 11 710 493 11 886 10 965 - -	(2 087) (55) - (21 150) (15 051) (15 051) (10 551) (10 387) - -	-100% -21% -18% -44% -8% -8% -8%	2 300 55 - 180 147 141 069 17 578 600 18 997 15 097 - -		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management Wate management Wate management	m	- 178 338 146 068 30 270 - 486 - - -	55 - 167 125 140 425 15 900 800 17 387 15 907 - - 1 400	55 - 160 147 141 059 17 578 600 18 667 15 907 - - - 1 000	- - - - - - - - - - - - - - - - - - -	- 81 018 74 012 6 552 452 1 334 577 -	55 - 102 168 80 963 11 710 493 11 886 10 965 - - - 920	(2 087) (55) - (21 150) (15 951) (5 158) (42) (10 551) (10 387) - - (163)	-100% -21% -18% -44% -8% -89% -95% -18%	2 300 55 - 180 147 141 959 17 578 600 18 897 15 907 - 1 900		
Health Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management Water management Water management Wate water management Other Total Capital Expenditure - Functional Classification		- 178 338 145 058 30 270 - 498 - - 495 - 495 -	55 - 1457 125 140 425 15 900 800 17 887 - - - 1 400 485	55 - 160 147 141 060 17 578 600 18 867 15 907 - 1 900 3 093	- - 16 126 - - - - - - - - - - - - - - - - - - -	81 018 74 012 6 552 452 1 334 577 - - 757 - 757	55 - 102 188 80 963 11 710 493 11 886 10 965 - - - 200 837	(2 087) (55) - (21 150) (15 951) (5 158) (42) (10 551) (10 387) - (163) (837)	-100% -21% -18% -44% -8% -9% -9% -18% -18%	2 300 55 - 180 147 141 059 17 578 600 18 997 15 997 - 1 5 997 - 1 000 3 093		
Heath Economic and environmental services Plenning and development Road temport Environmental protection Trading services Energy sources Wester management Weste water management Weste water management Other Total Capital Expenditure - Functional Classification European	10	- 178 338 149 058 30 270 - 498 - - - 289 406	55 - 167 125 14 0425 15 000 17 387 - - - 1 400 485 187 668	55 - 160 147 141 969 17 578 600 18 897 - - - 1 000 3 093 186 109	- - - - - - - - - - - - - - - - - - -	81 018 74 012 6 552 452 1 384 577 - - 757 - 85 118	55 - 102 168 80 963 11 710 493 11 885 10 965 - - - 920 637 121 676	(2 087) (55) - (21 150) (15 951) (15 951) (10 387) - - (163) (88 7) (38 468)	-100% -21% -18% -44% -8% -8% -9% -9% -18% -18% -10%	2 300 55 - 180 147 141 959 17 578 600 18 997 15 997 - - 1 000 3 093 188 109		
Heath Economic and environmental services Planning and development Road brensport Environmental protection Trading services Energy sources Water management Waste wategement Other Total Capital Expenditure - Functional Classification Eunded br:	101	- 178 338 145 058 30 270 - 498 - - 495 - 495 -	55 - 140 425 15 900 800 17 397 - 1400 485 187 668 114 490	55 	- - 16 126 - - - - - - - - - - - - - - - - - - -	81 018 74 012 6 552 452 1 334 577 - - 757 - 757	55 - 102 108 80 003 11 710 403 11 885 - 920 637 121 676 76 433	(2 087) (55) - (21 150) (15 551) (10 551) (10 387) (103) (103) (103) (103) (103) (103) (103) (103) (104 666) (14 493)	-100% -21% -18% -4% -8% -9% -9% -9% -9% -18% -10% -10%	2 300 55  180 147 141 099 17 578 600 18 997  1 000 3 093 1000 3 093 108 109		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management Weate water management Weate water management Weate management Other Total Capital Expenditure - Functional Classification Eunded by: National Government Provincial Government	641	- 178 338 149 058 30 270 - 498 - - - 289 406	55 - 140 425 15 900 800 17 397 - 1 400 485 187 668 114 490 425	55 - 160 147 141 969 17 578 600 18 897 - - - 1 000 3 093 186 109	- - - - - - - - - - - - - - - - - - -	- 81 016 74 012 6 552 452 1 334 577 - 757 - 757 - 85 118 61 940 -	55 - 102 168 80 063 11 710 403 11 865 10 965 - 920 837 121 676 76 433 812	(2 087) (55) - (21 150) (15 951) (15 951) (10 387) - - (163) (88 7) (38 468)	-100% -21% -18% -44% -8% -8% -9% -9% -18% -18% -10%	2 300 55 - 180 147 141 959 17 578 600 18 997 15 997 - - 1 000 3 093 188 109		
Heath Economic and environmental services Plenning and development Rood temport Environmental protection Trading services Energy sources Wester management Weste water management Weste water management Weste water management Weste water management Weste water management Other Total Capital Expenditure - Functional Classification <u>Funded by:</u> Netonal Government Provincial Government Diskict Municipalty	3	- 178 338 149 058 30 270 - 498 - - - 289 406	55 - 140 425 15 900 800 17 397 - 1400 485 187 668 114 490	55 	- - - - - - - - - - - - - - - - - - -	81 018 74 012 6 552 452 1 384 577 - - 757 - 85 118	55 - 102 108 80 003 11 710 403 11 885 - 920 637 121 676 76 433	(2 087) (55) - (21 150) (15 551) (10 551) (10 387) (103) (103) (103) (103) (103) (103) (103) (103) (104 666) (14 493)	-100% -21% -18% -4% -8% -9% -9% -9% -9% -18% -10% -10%	2 300 55  180 147 141 099 17 578 600 18 997  1 000 3 093 1000 3 093 108 109		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Environment Environment Waste management Waste water management Other Total Capital Expenditure - Functional Classification Exited bit Rotinal Government Productel Government Productel Government Envirole Government Evertise and subsidies - capital (monetary allocations) (Net / Prov Departm Agencies,	3	- 178 338 146 056 30 270 - 486 - - 288 405 150 231 - - - - - - - - - - - - -	55 - 140 425 15 900 800 17 397 - 1 400 485 187 688 187 688 - - - - - - - - - - - - - - - - - -	55 	- - - - - - - - - - - - - - - - - - -	- 81 016 74 012 6 552 4 52 1 334 577 - 757 - 757 - 757 - 85 118 01 940 - -	55 - 102 108 80 003 11 710 403 11 805 - 920 637 121 676 76 433 812 - 76 433 812 -	(2 087) (55) - (21 150) (15 051) (15 05	-100% -21% -18% -44% -8% -89% -95% -10% -10% -10%	2 300 55 - 180 147 141 059 17 578 600 18 997 - 1 000 3 093 1000 3 093 108 109 114 044 3 043 - -		
Health Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Weter management Weter management Weter management Weter management Weter management Weter management Other Total Capital Expenditure - Functional Classification Enunded by: National Government Provincial Governm		- 178 338 149 058 30 270 - 498 - - - 289 406	55  187 125 15 900 800 17 387 - - 1 400 485 187 668 187 668 - - - - - - - - - - - - - - - - - -	55  160 147 144 059 17 578 600 16 897 - 1 000 3 003 186 109 114 944 3 043 - - 117 967	- - - - - - - - - - - - - - - - - - -	- 81 016 74 012 6 552 452 1 334 577 - 757 - 757 - 86 118 01 040 - - 81 040	55 - 102 168 80 p03 11 710 403 11 865 10 965 - 920 837 121 676 76 433 812 - 77 245	(2 087) (55) (15 95) (15 951) (15 951) (10 387) - - (10 387) (10 3	-100% -21% -18% -44% -95% -95% -18% -10% -10% -10% -10% -10% -20%	2 300 55 - 180 147 141 859 15 997 15 997 - 1 000 3 093 186 109 114 944 3 043 - 117 987		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management Water management Water management Water management Other Total Capital Expenditure - Punotional Classification <u>Eunded by:</u> Netonal Government Pounciel Government Pounciel Government District Municipality Transfers and subsidies - capital (monetary allocations) (Net./ Prov Departm Agencies, Transfers recognised - capital Borrowing	3	- 178 338 146 058 30 270 - 496 - - 289 406 - 159 231 - 159 231 - - - - - - - - - - - - -	55 - 145 1125 140 425 15 900 17 387 - - 1 400 485 187 658 114 490 435 - - - 114 824 9 000	55 	- - - - - - - - - - - - - - - - - - -	- 81 018 74 012 6 552 1 334 577 - - 757 757 - - 85 118 01 940 - - - 81 940 252	55 - 102 168 80 963 11 710 493 111 886 10 965 -	(2 087) (55) - (21 150) (15 951) (15 951) (10 387) - - (1853) (88 468) (14 492) (812) - - (14 506) (14 492) (812) - - (15 506) (15 468) (16 492) (16 506) (16 492) (16 506) (16 506) (16 506) (16 506) (16 507) (16 507) (1	-100% -21% -18% -44% -9% -9% -9% -18% -10% -10% -10% -10% -10% -10% -20%	2 300 55 - 180 147 141 959 15 997 - 1 000 3 093 188 109 114 944 3 043 - 114 944 3 043 - 117 987 - 000		
Heath Economic and environmental services Planning and development Road temport Environmental protection Trading services Energy sources Water management Wate water management Wate water management Wate water management Water water management Water management Other Total Capital Expenditure - Functional Classification Euroded by: National Government Provincial Government Provincial Government Provincial Government Provincial Government Provincial Government Provincial Government Provincial Government District Municipality Transfers recognised - capital		- 178 338 146 056 30 270 - 486 - - 288 405 150 231 - - - - - - - - - - - - -	55  187 125 15 900 800 17 387 - - 1 400 485 187 668 187 668 - - - - - - - - - - - - - - - - - -	55  160 147 144 059 17 578 600 16 897 - 1 000 3 003 186 109 114 944 3 043 - - 117 967	- - - - - - - - - - - - - - - - - - -	- 81 016 74 012 6 552 452 1 334 577 - 757 - 757 - 86 118 01 040 - - 81 040	55 - 102 168 80 p03 11 710 403 11 865 10 965 - 920 837 121 676 76 433 812 - 77 245	(2 087) (55) (15 95) (15 951) (15 951) (10 387) - - (10 387) (10 3	-100% -21% -18% -44% -95% -95% -18% -10% -10% -10% -10% -10% -20%	2 300 55 - 180 147 141 859 15 997 15 997 - 1 000 3 093 186 109 114 944 3 043 - 117 987		

KZN216 Ray Nkonyeni - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, functional classification and funding) - M08 - February

This table provides an overview of actuals to date of the capital expenditure on monthly basis of the municipality for the period ended 28 February 2025.

## 6.4 Statement Cash Flow

		2023/24				Budget Year	2024/26			
Description	Ref	Audited	Original	Adjusted	Monthly	YearTD actual	YearTD	YTD variance	YTD	Full Year
		Outcome	Budget	Budget	actual	TCATTU AUTUAT	budget	TTO VARIANCE	variance	Forecast
R thousands	1								- 5	
CASH FLOW FROM OPERATING ACTIVITIES										
Receipts										
Property roles		457 081	506 248	505 608	43 662	351 716	349 682	2 034	1%	505 608
Service charges		269 087	274 989	273 358	25 0 66	195 450	184 630	10 820	6%	273 358
Other revenue		101 579	54 408	55 824	5 6 1 3	87 578	38 848	48 729	125%	55 824
Transfers and Subsidies - Operational		363 972	336 888	351 932	2 227	253 176	275 495	(22 319)	-8%	351 932
Transfers and Subsidies - Capital		153 568	132 163	135 685	-	107 491	104 945	2 545	2%	135 685
Interest		10 029	11 915	14 879	2 0 6 2	12 705	8 537	4 168	49%	14 879
Dividends		-	-	-	-	-	-	-		-
Payments										
Supplers and employees		(1 108 348)	(1 098 797)	(1 188 647)	(92 604)	(745 940)	(770 246)	24 300	-3%	(1 188 647)
Interest		(1 931)	(10.818)	9818	-	-	(677)	677	-100%	9818
Transfers and Subsidies		-	(17 163)	17 017	-	-	(10 083)	10 083	-100%	17 017
NET CASH FROM/(USED) OPERATING ACTIVITIES		255 838	189 835	175 475	(13 973)	282 170	181 133	(81 037)	-45%	176 475
CASH FLOWS FROM INVESTING ACTIVITIES										
Receipts										
Proceeds on disposal of PPE		-	-	-	-	-	-	-		-
Decrease (Increase) in non-current receivables		-	-	-	-	-	-	-		-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-		-
Payments										
Capital assets		168 468	(101 114)	(152 701)	(18 209)	(103 845)	(101 355)	(2.489)	2%	(152 701)
NET CASH FROM/(USED) INVESTING ACTIVITIES		168 468	(181 114)	(152 701)	(18 269)	(103 845)	(101 355)	2 489	-2%	(162 701)
CASH FLOWS FROM FINANCING ACTIVITIES										
Receipts										
Short term loens		-	-	-	-		-	-		
Borrowing long termirefinancing		_	9 000	9 000	_	-	9 000	(9 000)	-100%	9 000
Increase (decrease) in consumer deposits		_	-	-	-	-	-	(* 330)	the second	-
Payments										
Repayment of borrowing		(42 200)			-		-	-		
NET CASH FROM/(USED) FINANCING ACTIVITIES		(42 200)	9 000	9 000	-	-	9 000	9 000	100%	8 000
NET INCREASE/ (DECREASE) IN CASH HELD		381 906	37 721	31 776	(32 243)	158 326	88 778			81 775
Cashicash equivalents at beginning:		115 621	114 251	66 405		66 405	66 405			66 405
Cashicash equivalents at monthiyear end:		497 527	151 973	98 180		224 731	155 183			98 180

KZN216 Ray Nkonyeni - Table C7 Monthly Budget Statement - Cash Flow - M08 - February

A cash flow statement provides data regarding all cash inflows a municipality receives from its ongoing operations and external investment sources.

## 6.5 Statement financial Position

## KZN216 Ray Nkonyeni - Table C6 Monthly Budget Statement - Financial Position - M08 - February

KZN216 Ray Nkonyeni - Table C6 Monthly Budget	State	2023/24	ICIAI POSITION	Budget Year 2024/25								
Description	Ref	Audited	Original	Adjusted		Full Year						
		Outcome	Budget	Budget	YearTD actual	Forecast						
R thousands	1		-									
ASSETS												
Current assets		<b>55 495</b>	151 001									
Cash and cash equivalents		66 405	151 021	44 511	119 768	44 511						
Trade and other receivables from exchange transactions		129 452	142 304	163 070	158 346	163 070						
Receivables from non-exchange transactions		309 163	374 949	330 590	424 878	330 590						
Current portion of non-current receivables		-	-	-	-	-						
Inventory		10 621	11 770	16 893	6 701	16 893						
VAT		196 457	149 223	198 356	194 538	198 356						
Other current assets		4 802	4 469	4 802	3 178	4 802						
Total current assets		716 900	833 735	758 222	907 409	758 222						
Non current assets												
Investments		-	-	-	-	-						
Investment property		395 906	354 869	395 906	395 906	395 906						
Property, plant and equipment		1 927 298	1 884 927	2 006 103	1 963 248	2 006 103						
Biological assets		-	-	-	-	-						
Living and non-living resources		-	-	-	-	-						
Heritage assets		2 348	2 210	2 348	2 348	2 348						
Intangible assets		344	153	(192)	271	(192						
Trade and other receivables from exchange transactions		-	-	-	-	-						
Non-current receivables from non-exchange transactions		-	-	-	-	-						
Other non-current assets		-	-	-	-	-						
Total non current assets		2 325 895	2 242 159	2 404 164	2 361 772	2 404 164						
TOTAL ASSETS		3 042 795	3 075 894	3 162 386	3 269 181	3 162 386						
LIABILITIES												
Current liabilities												
Bank overdraft		-	-	-	-	-						
Financial liabilities		31 793	11 764	26 188	(16 630)	26 188						
Consumer deposits		38 330	35 315	38 330	39 354	38 330						
Trade and other payables from exchange transactions		172 221	191 807	195 536	148 613	195 536						
Trade and other payables from non-exchange transactions		41 848	37 915	16 745	95 130	16 745						
Provision		40 709	50 183	52 004	60 169	52 004						
VAT		152 921	112 191	153 193	183 125	153 193						
Other current liabilities		5 795	-	-	-	-						
Total current liabilities		483 617	439 175	481 995	509 760	481 995						
Non current liabilities												
Financial liabilities		81 978	24 628	62 978	81 978	62 978						
Provision		46 476	47 192	46 476	46 476	46 476						
Long term portion of trade payables		-	-	-	-	-						
Other non-current liabilities		114 936	98 891	114 936	114 936	114 936						
Total non current liabilities		243 390	170 711	224 390	243 390	224 390						
TOTAL LIABILITIES		727 008	609 887	706 385	753 150	706 385						
NET ASSETS	2	2 315 788	2 466 007	2 456 001	2 516 031	2 456 001						
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)		2 355 224	2 466 007	2 495 438	2 555 467	2 495 438						
Reserves and funds		(39 437)	-	(39 437)	(39 437)	(39 437						
Other		-	-	-	-	-						
TOTAL COMMUNITY WEALTH/EQUITY	2	2 315 788	2 466 007	2 456 001	2 516 031	2 456 001						

The statement of financial position indicates the financial health of the municipality as the assets and liabilities are listed to measure the solvency of the municipality for the period ended 28 February 2025. Total assets are R3.2 billion over the total liabilities of R753 million this therefore mean the municipality is still able to meet its financial obligations.