



The Game changer of South Coast development

KZN216
RAY NKONYENI LOCAL
MUNICIPALITY

DRAFT BUDGET AND MTREF
2025/26

PREPARED BY: BUDGET AND TREASURY OFFICE

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Glossary

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

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

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

Budget – The financial plan of the Municipality.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Virement – A transfer of budget.

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

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

3. Executive Summary

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

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

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

National Treasury's MFMA Circular No. 129 were used to guide the compilation of the 2025/26 MTREF which indicates the following amongst other things: guidance on budgeting for municipalities affected by redetermination of boundaries.

3.1 MFMA Circulars

NT has since issued **Circular No. 129** in relation to this phenomenon on matters how the municipalities should consider on tabled annual budget before presented for approval. This budget circular is a follow-up to the one issued on 10 December 2025, and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2025/26 Medium Term Revenue and Expenditure Framework (MTREF) and as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate.

3.1.1 Funding the Budget

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

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

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

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

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

3.1.2 A Credible Budget

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

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

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

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

The main challenges experienced during the compilation of the Tabled Budget 2025/26 MTREF can be summarized as follows:

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

The following budget principles and guidelines directly informed the compilation of the

2025/26 Draft Budget:

- The 2025/26 Budget priorities and targets, as well as the base line allocations contained in that Draft Budget were adopted as the upper limits for the new baselines for the 2025/26 draft budget;
- The 2025 Division of Revenue Bill issued in February 2025;
- The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2) of the Division of Revenue Act, 2025 there will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazette as required by the annual Division of Revenue Act;

4. Table 1 Consolidated Overview

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	–	–	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Service charges	214 942	212 429	250 437	278 556	278 503	278 503	187 993	290 757	306 021	320 557
Investment revenue	5 182	–	11 614	11 916	13 220	13 220	8 575	13 802	14 527	15 217
Transfer and subsidies - Operational	257 076	(47 515)	390 199	324 656	372 138	372 138	245 385	331 550	332 257	347 404
Other own revenue	149 734	(545 947)	169 209	122 121	109 447	109 447	65 555	112 456	118 360	123 982
Total Revenue (excluding capital transfers and contributions)	626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473
Employee costs	444 033	455 419	480 606	497 297	503 252	503 252	337 154	534 710	554 086	554 086
Remuneration of councillors	26 249	–	40 275	34 185	34 988	34 988	23 470	34 988	34 988	34 988
Depreciation and amortisation	94 081	94 294	127 542	107 839	107 839	107 839	52 104	107 839	112 692	115 510
Interest	20 742	–	23 734	11 818	10 818	10 818	940	11 126	11 710	12 286
Inventory consumed and bulk purchases	135 998	107 470	160 939	166 532	166 466	166 466	104 536	172 080	181 114	189 717
Transfers and subsidies	–	–	–	17 633	15 566	15 566	–	15 917	16 753	17 548
Other expenditure	345 810	210 079	415 657	414 894	462 701	462 701	259 679	393 276	403 819	420 755
Total Expenditure	1 066 912	867 262	1 248 752	1 250 198	1 301 630	1 301 630	777 883	1 269 936	1 315 162	1 344 870
Surplus/(Deficit)	(439 978)	(1 248 296)	79 723	19 944	4 528	4 528	168 045	34 925	41 505	75 603
Transfers and subsidies - capital (monetary allocations)	158 945	–	121 022	132 163	135 685	135 685	50 781	109 254	112 876	110 704
Transfers and subsidies - capital (in-kind)	6 597	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Capital expenditure & funds sources										
Capital expenditure	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Transfers recognised - capital	141 090	155 956	160 163	114 924	117 987	117 987	61 940	95 003	98 153	96 264
Borrowing	1 867	6 412	–	9 000	9 000	9 000	252	–	–	–
Internally generated funds	27 049	44 758	44 397	63 634	59 122	59 122	25 790	57 663	44 200	–
Total sources of capital funds	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Financial position										
Total current assets	312 582	209 473	616 377	833 735	803 742	803 742	956 415	809 341	915 506	1 044 448
Total non current assets	2 029 413	3 957 075	2 325 895	2 242 159	2 404 164	2 404 164	2 368 315	2 370 722	2 400 383	2 381 138
Total current liabilities	345 698	287 078	483 617	439 675	527 515	527 515	(496 678)	499 678	563 012	569 966
Total non current liabilities	191 699	90 820	243 390	170 711	224 390	224 390	13 517	220 419	191 748	163 077
Community wealth/Equity	2 115 346	–	2 315 788	2 465 507	2 456 001	2 456 001	2 624 623	2 459 967	2 614 347	2 800 654
Cash flows										
Net cash from (used) operating	375 292	(932 039)	248 591	189 835	200 931	200 931	262 170	165 891	158 050	157 664
Net cash from (used) investing	(185 261)	(242 572)	(168 468)	(161 114)	(152 701)	(152 701)	(103 845)	(152 667)	(99 184)	(101 663)
Net cash from (used) financing	(35 816)	–	(42 200)	(24 605)	(24 605)	(24 605)	(47 484)	(28 671)	(29 850)	(30 549)
Cash/cash equivalents at the year end	277 981	(1 164 112)	153 544	118 367	90 031	90 031	175 878	50 958	79 975	105 427
Cash backing/surplus reconciliation										
Cash and investments available	121 874	(28 365)	66 405	151 021	90 031	90 031	118 399	50 958	60 895	70 170
Application of cash and investments	(7 006)	3 342 080	(256 510)	(244 099)	(246 376)	(156 050)	(371 534)	(318 475)	(393 533)	(531 171)
Balance - surplus (shortfall)	128 880	(3 370 445)	322 915	395 120	336 407	246 080	489 932	369 433	454 429	601 341
Asset management										
Asset register summary (WDV)	2 029 413	2 157 321	2 154 893	2 114 269	2 099 944	2 099 944		2 093 422	2 016 929	1 905 724
Depreciation	88 712	87 271	89 322	86 018	86 018	86 018		86 018	89 888	92 136
Renewal and Upgrading of Existing Assets	54 631	100 389	53 570	72 990	69 849	69 849		62 157	83 753	91 960
Repairs and Maintenance	51 638	57 885	108 212	135 600	155 264	155 264		151 521	150 939	154 875
Free services										
Cost of Free Basic Services provided	–	2 158	671	2 690	2 690	2 690		2 809	2 956	3 097
Revenue cost of free services provided	5 863	80 559	5 392	5 812	5 812	5 812		6 068	6 347	6 626
Households below minimum service level										
Water:	–	–	–	–	–	–		–	–	–
Sanitation/sewerage:	–	–	–	–	–	–		–	–	–
Energy:	–	–	–	–	–	–		–	–	–
Refuse:	–	–	–	–	–	–		–	–	–

Total revenue is R 1,441 billion including both operational and capital revenue and decreased by R 28 million as compared to the adjustment of 2024/25.

Total operating expenditure excluding capital expenditure for the 2025/26 budget will be R 1,270 billion and overall budgeted performance is showing a surplus of R 34.9 million. Included in the budget performance is an item for depreciation and asset impairment to the value of R 107.839 million and it is funded as per Circular No. 115.

Capital expenditure for the year as per the budget amounts to R 152.7 million. This budget is funded through national and provincial grants as well as internal funds.

5. Operating Revenue Framework

For RAY NKONYENI LOCAL Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic

times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with developmental backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices must be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

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

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

The following table is a summary of the 2025/26 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source.

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	157 558	153 095	187 231	207 222	207 168	207 168	130 100	216 283	227 638	238 451
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	57 384	59 334	63 206	71 335	71 335	71 335	57 892	74 473	78 383	82 106
Sale of Goods and Rendering of Services		60 780	-	49 555	22 615	12 769	12 769	9 443	12 712	13 379	14 015
Agency services		4 965	4 686	5 931	6 892	7 022	7 022	3 164	7 331	7 716	8 083
Interest		-	10 845	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 554	34 537	8 155	8 202	9 956	9 956	6 711	10 394	10 940	11 459
Interest earned from Current and Non Current Assets		5 182	-	11 614	11 916	13 220	13 220	8 575	13 802	14 527	15 217
Dividends		-	23 969	-	-	-	-	-	-	-	-
Rent on Land		-	8 330	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 897	5 341	4 146	5 203	5 246	5 246	2 952	5 477	5 765	6 038
Licence and permits		269	285 417	598	737	472	472	323	493	519	544
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		1 149	29 547	3 243	1 091	2 135	2 135	2 102	1 041	1 096	1 148
Non-Exchange Revenue											
Property rates	2	-	-	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 190	(455 419)	20 598	32 812	25 246	25 246	12 709	26 357	27 741	29 059
Licences or permits		7 870	(29 567)	9 060	11 956	11 952	11 952	4 916	12 477	13 132	13 756
Transfer and subsidies - Operational		257 076	(47 515)	390 199	324 656	372 138	372 138	245 385	331 550	332 257	347 404
Interest		25 602	(94 234)	31 858	32 615	34 648	34 648	23 235	36 173	38 072	39 881
Fuel Levy		-	(24 062)	-	-	-	-	-	-	-	-
Operational Revenue		-	(107 470)	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	(11 774)	-	-	-	-	-	-	-	-
Other Gains		9 459	(211 569)	36 066	-	-	-	-	-	-	-
Discontinued Operations		-	(14 465)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473

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

In the 2025/26 financial year, revenue from rates, services charges, other revenue, and operational grants totaled to R 1,305 billion. Property rate revenue increased from R 532.9 million to R 556.3 million, tariffs have been increased by CPI percentage of 4.4%. The municipality uses the CPI as stated from Circular No. 129 for most of the revenue items. Services charges-Electricity tariffs have been increased by 4.4%.

Property rates are the first largest revenue source amounting R556.3 million rand in 2025/26. The second and third largest sources are revenue from the operational grants followed by service charges which are R331.6 million and 290.8 million respectively.

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

Table 3 Budgeted financial performance by Municipal Vote

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

Vote Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote		1									
Vote 1 - Executive and Council			233 153	260 646	285 237	302 729	302 729	302 729	308 440	311 402	325 529
Vote 2 - Finance and Administration			54 298	560 589	594 675	588 679	592 001	592 001	622 183	654 943	686 048
Vote 3 - Internal Audit			-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services			16 175	16 766	15 666	17 095	29 321	29 321	17 590	18 304	19 159
Vote 5 - Sport and Recreation			63	28	56	77	50	50	53	55	58
Vote 6 - Public Safety			521	598	2 643	672	653	653	695	756	790
Vote 7 - Housing			48 708	14 362	39 247	2 509	2 895	2 895	3 916	4 121	4 317
Vote 8 - Planning and Development			157 084	166 632	128 514	131 761	145 303	145 303	107 977	116 741	109 803
Vote 9 - Road Transport			42 998	56 148	116 700	51 433	68 660	68 660	48 537	51 085	53 512
Vote 10 - Environmental Protection			1 577	951	899	1 031	2 871	2 871	1 693	1 781	1 866
Vote 11 - Energy Sources			169 818	163 931	189 475	224 676	215 089	215 089	223 811	230 298	246 237
Vote 12 - Water Management			-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management			-	-	-	-	-	-	-	-	-
Vote 14 - Waste Management			68 081	73 355	76 387	81 644	82 272	82 272	79 221	80 055	83 858
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Revenue by Vote		2	792 475	1 314 006	1 449 497	1 402 305	1 441 843	1 441 843	1 414 115	1 469 543	1 531 177
Expenditure by Vote to be appropriated		1									
Vote 1 - Executive and Council			41 104	46 247	64 983	62 817	61 676	61 676	59 587	60 671	61 457
Vote 2 - Finance and Administration			322 283	365 002	376 086	278 126	283 747	283 747	262 209	274 374	278 777
Vote 3 - Internal Audit			72 340	90 724	95 146	80 194	105 925	105 925	95 777	100 236	103 752
Vote 4 - Community and Social Services			31 671	34 982	63 414	68 449	68 364	68 364	70 117	72 837	73 810
Vote 5 - Sport and Recreation			5 037	5 074	5 353	5 314	5 396	5 396	5 639	5 824	5 884
Vote 6 - Public Safety			53 632	56 699	61 045	59 067	71 033	71 033	73 077	75 228	75 740
Vote 7 - Housing			60 442	31 238	47 183	13 395	14 407	14 407	10 281	10 593	10 676
Vote 8 - Planning and Development			43 238	41 941	46 717	74 768	67 475	67 475	67 296	69 878	71 253
Vote 9 - Road Transport			107 776	147 045	195 907	208 152	219 234	219 234	219 767	221 615	225 747
Vote 10 - Environmental Protection			28 278	31 351	32 954	34 117	35 223	35 223	39 943	41 760	43 277
Vote 11 - Energy Sources			161 259	142 294	162 299	185 942	185 654	185 654	193 903	203 001	211 902
Vote 12 - Water Management			-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management			-	-	-	-	-	-	-	-	-
Vote 14 - Waste Management			163 528	171 011	187 417	179 858	183 496	183 496	172 339	179 146	182 595
Vote 15 - Other			-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		2	1 090 586	1 163 606	1 338 504	1 250 198	1 301 630	1 301 630	1 269 936	1 315 162	1 344 870
Surplus/(Deficit) for the year		2	(298 111)	150 400	110 993	152 107	140 213	140 213	144 179	154 381	186 307

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were considered to ensure the financial sustainability of the municipality. Revenue tariffs have been increased by 4.4% for the 2025 budget and Electricity service charges have increased by 4.4%.

National Treasury continues to encourage municipalities to keep increases in rates, tariffs, and other charges as low as possible. Municipalities must justify in their budget documentation all ~~rates~~ more than the 4.4 per cent upper boundary of the South African Reserve Bank's inflation target. Excessive increases are likely to be counterproductive, resulting in higher levels of non-payment. In line with circular 129 guidelines the municipality implemented a tariff increment of 4.4%.

5.1. Property Rates

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

The following stipulations in the Property Rates Policy are highlighted:

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

The categories of rate-able properties for purposes of levying rates the proposed rates increase from the 2025/26 financial year is 4.4 per cent and the table below reflect individual municipality tariff for rates since the new valuation and new tariffs will be implemented in 2025/26 budget year.

5.1. Sale of Electricity and Impact of Tariff Increases

The service charges electricity budget for 2025/26 is R 216.2 million. The consumer tariff was increased by 4.4 per cent as per CPI in Circular 129. Furthermore, it should be noted that given the magnitude of the tariff increase, it is expected to depress growth in electricity consumption, which will have a negative impact on the municipality's revenue from electricity.

5.2. Waste Removal and Impact of Tariff budget

The Service charges waste removal budget for 2025/26 is R 74. 5. The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are

maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.4% for the 2026 budget year.

5.3. Waste Removal and Impact of Tariff Increases

The municipality has implemented a solid waste strategy to ensure that this service can be rendered in a sustainable manner over the medium to long-term. The main contributors to solid waste are maintenance on vehicles, increases in general expenditure such as petrol and diesel and the cost of remuneration. Waste removal tariffs have been increased by CPI of 4.4% for the 2026 budget year.

5.4. Other Tariff of Charges

Other tariff of charges such licenses and permits, town planning, fines and other revenue have been increased by 4.4 per cent and tariff of charges is attached as an annexure.

6. Operating Expenditure Framework

The Municipality's expenditure framework for the 2025/26 budget and MTREF are informed by the following:

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

Employee related costs and Remuneration of Councillors

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

Summary of Employee and Councillor remuneration	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	-	18 276	17 948	17 948	17 948	17 948	17 948
Pension and UIF Contributions		-	-	-	755	923	923	923	923	923
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	3 129	3 129	3 129	3 129	3 129	3 129
Housing Allowances		-	-	-	8 977	9 245	9 245	9 245	9 245	9 245
Other benefits and allowances		-	-	-	3 049	3 743	3 743	3 743	3 743	3 743
Sub Total - Councillors		-	-	-	34 185	34 988	34 988	34 988	34 988	34 988
% increase	4		-	-	-	2.3%	-	-	-	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		-	-	-	6 584	3 320	3 320	4 004	4 004	4 004
Pension and UIF Contributions		-	-	-	90	177	177	227	227	227
Medical Aid Contributions		-	-	-	51	85	85	102	102	102
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	913	547	547	800	800	800
Motor Vehicle Allowance		-	-	-	732	888	888	1 099	1 099	1 099
Cellphone Allowance		-	-	-	63	74	74	90	90	90
Housing Allowances		-	-	-	1 332	1 449	1 449	1 449	1 449	1 449
Other benefits and allowances		-	-	-	0	1	1	1	1	1
Payments in lieu of leave		-	-	-	21	21	21	21	21	21
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	9 787	6 562	6 562	7 794	7 794	7 794
% increase	4		-	-	-	(33.0%)	-	18.8%	-	-
Other Municipal Staff										
Basic Salaries and Wages		-	-	-	333 067	333 660	333 660	366 367	385 601	385 601
Pension and UIF Contributions		-	-	-	53 500	55 498	55 498	55 361	55 361	55 361
Medical Aid Contributions		-	-	-	21 895	23 874	23 874	23 752	23 752	23 752
Overtime		-	-	-	22 014	23 976	23 976	23 916	23 916	23 916
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	20 003	21 010	21 010	19 943	19 943	19 943
Cellphone Allowance		-	-	-	1 047	1 053	1 053	1 016	1 016	1 016
Housing Allowances		-	-	-	2 873	3 968	3 968	2 712	2 854	2 854
Other benefits and allowances		-	-	-	5 507	5 630	5 630	5 612	5 612	5 612
Payments in lieu of leave		-	-	-	5 907	5 907	5 907	5 907	5 907	5 907
Long service awards		-	-	-	3 016	3 186	3 186	-	-	-
Post-retirement benefit obligations		-	-	-	17 420	17 417	17 417	21 653	21 653	21 653
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	1 263	1 511	1 511	677	677	677
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	-	-	487 510	496 689	496 689	526 916	546 292	546 292
% increase	4		-	-	-	1.9%	-	6.1%	3.7%	-
Total Parent Municipality		-	-	-	531 483	538 240	538 240	569 698	589 074	589 074

The budget for employee related costs and remuneration of councilors amounts to R 569.7 million for 2025/26 financial year. Employee related cost and Remuneration of councillors amounts to 45% of total operating budget which is more than threshold treasury guideline of 35%-40%. An increase in employee related costs in 2025/26 versus 2024/25 is due to an increment as per SALGA collective agreement and filling of the vacant posts as per the approved organogram.

Other operating expenditure

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

Overall expenditure budget

The overall operational expenditure budget for 2025/26 amounts to 1,270 billion.

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

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

The percentage increases of Eskom bulk tariffs of 4.4% are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the municipality.

6.1 Depreciation and Amortization

Provision for depreciation and asset impairment has been made by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 107,839 million for the 2025/26 financial and equate to 8.5 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation compared to previous years.

6.2 Repairs and maintenance

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

Repairs and maintenance comprise of amongst others the employee-related costs, the purchase of fuel, diesel, materials for maintenance, potholes, cleaning materials and chemicals. This group of expenditure has been prioritized to ensure sustainability of the municipality's infrastructure especially potholes. Budgeted Repairs budgeted amount for 2025 amounts to R153 million which amounts to 12% of the operating budget and 8% against Carry Value of PPE using the latest audited Annual Financial Statements.

6.3 Bulk purchases

Bulk purchases are directly informed by the purchase of electricity from Eskom. The annual price increases have been factored into the budget appropriations and directly inform the revenue provisions. The increase is 4.4 per cent as per CPI % and budgeted R160.3 million for 2025/26.

6.4 Contracted services

Contracted services equal to 18 per cent of the expenditure budget and have been budgeted at R 232.6 million. Contracted Services are made up of 3 categories n namely, Consultants and Professional Services, Contractors, and Outsourced services.

6.5 Free Basic Services: Basic Social Service Package

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

6.6 Finance Charges

Finance Charges amounted to R 11 million and that includes the finance charges of DBSA loan and the interest of financial lease.

6.7 Other expenditure

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

7. Capital Expenditure Framework

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure, to be appropriated	2										
Vote 1 - Executive and Council		–	–	–	–	–	–	–	–	–	–
Vote 2 - Finance and Administration		–	–	–	–	–	–	–	–	–	–
Vote 3 - Internal Audit		–	–	–	–	–	–	–	–	–	–
Vote 4 - Community and Social Services		–	–	–	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		–	–	–	–	–	–	–	–	–	–
Vote 7 - Housing		–	–	–	–	–	–	–	–	–	–
Vote 8 - Planning and Development		–	–	–	–	–	–	–	–	–	–
Vote 9 - Road Transport		–	–	–	–	–	–	–	–	–	–
Vote 10 - Environmental Protection		–	–	–	–	–	–	–	–	–	–
Vote 11 - Energy Sources		–	–	–	–	–	–	–	–	–	–
Vote 12 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Management		–	–	–	–	–	–	–	–	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital multi-year expenditure sub-total	7	–	–	–	–	–	–	–	–	–	–
Single-year expenditure, to be appropriated	2										
Vote 1 - Executive and Council		208	320	23	387	15	15	–	401	–	–
Vote 2 - Finance and Administration		3 072	4 006	4 083	7 300	3 403	3 403	2 249	2 772	–	–
Vote 3 - Internal Audit		92	676	223	210	98	98	–	320	–	–
Vote 4 - Community and Social Services		6 051	379	23 276	–	–	–	–	–	–	–
Vote 5 - Sport and Recreation		–	–	–	–	–	–	–	–	–	–
Vote 6 - Public Safety		6 544	1 464	–	4 600	2 300	2 300	519	3 950	–	–
Vote 7 - Housing		115	229	122	55	55	55	–	210	–	–
Vote 8 - Planning and Development		93 782	109 467	146 068	140 425	141 969	141 969	76 875	125 699	142 353	91 960
Vote 9 - Road Transport		52 408	77 281	30 270	15 900	17 578	17 578	6 552	13 210	–	–
Vote 10 - Environmental Protection		3 108	(454)	–	1 285	3 693	3 693	452	1 300	–	–
Vote 11 - Energy Sources		2 576	9 321	–	15 997	15 997	15 997	577	4 304	–	4 304
Vote 12 - Water Management		–	–	–	–	–	–	–	–	–	–
Vote 13 - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Vote 14 - Waste Management		2 052	4 437	496	1 400	1 000	1 000	757	500	–	–
Vote 15 - Other		–	–	–	–	–	–	–	–	–	–
Capital single-year expenditure sub-total		170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Total Capital Expenditure - Vote		170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Capital Expenditure - Functional											
Governance and administration		3 372	5 002	4 329	7 897	3 516	3 516	2 249	3 493	–	–
Executive and council		186	320	23	387	15	15	–	401	–	–
Finance and administration		3 094	4 006	4 083	7 300	3 403	3 403	2 249	2 772	–	–
Internal audit		92	676	223	210	98	98	–	320	–	–
Community and public safety		12 710	2 072	23 398	4 655	2 355	2 355	519	4 160	–	–
Community and social services		6 336	379	23 276	–	–	–	–	–	–	–
Sport and recreation		–	–	–	–	–	–	–	–	–	–
Public safety		6 259	1 464	–	4 600	2 300	2 300	519	3 950	–	–
Housing		115	229	122	55	55	55	–	210	–	–
Health		–	–	–	–	–	–	–	–	–	–
Economic and environmental services		146 190	187 137	176 338	157 125	160 147	160 147	83 879	139 609	142 353	91 960
Planning and development		93 782	109 467	146 068	140 425	141 969	141 969	76 875	125 699	142 353	91 960
Road transport		52 408	77 281	30 270	15 900	17 578	17 578	6 552	13 210	–	–
Environmental protection		–	389	–	800	600	600	452	700	–	–
Trading services		4 627	13 758	496	17 397	16 997	16 997	1 334	4 804	–	4 304
Energy sources		2 576	9 321	–	15 997	15 997	15 997	577	4 304	–	4 304
Water management		–	–	–	–	–	–	–	–	–	–
Waste water management		–	–	–	–	–	–	–	–	–	–
Waste management		2 052	4 437	496	1 400	1 000	1 000	757	500	–	–
Other		3 108	(843)	–	485	3 093	3 093	–	600	–	–
Total Capital Expenditure - Functional	3	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Funded by:											
National Government		123 508	125 438	159 231	114 490	114 944	114 944	61 940	95 003	98 153	96 264
Provincial Government		6 697	30 518	933	435	3 043	3 043	–	–	–	–
District Municipality		–	–	–	–	–	–	–	–	–	–
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		–	–	–	–	–	–	–	–	–	–
Departm Agencies, Households, Non-profit Institutions, Private		10 865	–	–	–	–	–	–	–	–	–
Enterprises, Public Corporations, Higher Educ Institutions)		–	–	–	–	–	–	–	–	–	–
Transfers recognised - capital	4	141 090	155 956	160 163	114 924	117 987	117 987	61 940	95 003	98 153	96 264
Borrowing	6	1 867	6 412	–	9 000	9 000	9 000	252	–	–	–
Internally generated funds		27 049	44 758	44 397	63 634	59 122	59 122	25 790	57 663	44 200	–
Total Capital Funding	7	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264

Total Capital Expenditure amounts to R 152.7 million. The main source of funding of the 2025/26 Capital budget of R 96.0 million is transfers recognized capital from National, R 57.4 million funded internal and R NIL from provincial governments. The capital budget is aimed at facilitating service delivery where it is essential and addressing historical backlogs of our country.

Capital Budget (Excl. Vat)

- Integrated Urban Development Grant R 77, 743 million
 - Neighbourhood Grant R 12, 956 million
 - Energy Efficiency Demand R 4,304 million
 - Internally generated funds R 57,663 million
- R 152,417 million**

PART 2 MAIN BUDGET TABLES

8. Annual Budget Tables

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

Table 8 MBRR Table A1 - Budget Summary

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousands										
Financial Performance										
Property rates	–	–	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Service charges	214 942	212 429	250 437	278 556	278 503	278 503	187 993	290 757	306 021	320 557
Investment revenue	5 182	–	11 614	11 916	13 220	13 220	8 575	13 802	14 527	15 217
Transfer and subsidies - Operational	257 076	(47 515)	390 199	324 656	372 138	372 138	245 385	331 550	332 257	347 404
Other own revenue	149 734	(545 947)	169 209	122 121	109 447	109 447	65 555	112 456	118 360	123 982
Total Revenue (excluding capital transfers and contributions)	626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473
Employee costs	444 033	455 419	480 606	497 297	503 252	503 252	337 154	534 710	554 086	554 086
Remuneration of councillors	26 249	–	40 275	34 185	34 988	34 988	23 470	34 988	34 988	34 988
Depreciation and amortisation	94 081	94 294	127 542	107 839	107 839	107 839	52 104	107 839	112 692	115 510
Interest	20 742	–	23 734	11 818	10 818	10 818	940	11 126	11 710	12 266
Inventory consumed and bulk purchases	135 998	107 470	160 939	166 532	166 466	166 466	104 536	172 080	181 114	189 717
Transfers and subsidies	–	–	–	17 633	15 566	15 566	–	15 917	16 753	17 548
Other expenditure	345 810	210 079	415 657	414 894	462 701	462 701	259 679	393 276	403 819	420 755
Total Expenditure	1 066 912	867 262	1 248 752	1 250 198	1 301 630	1 301 630	777 883	1 269 936	1 315 162	1 344 870
Surplus/(Deficit)	(439 978)	(1 248 296)	79 723	19 944	4 528	4 528	168 045	34 925	41 505	75 603
Transfers and subsidies - capital (monetary allocations)	158 945	–	121 022	132 163	135 685	135 685	50 781	109 254	112 876	110 704
Transfers and subsidies - capital (in-kind)	6 597	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Share of Surplus/Deficit attributable to Associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Capital expenditure & funds sources										
Capital expenditure	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Transfers recognised - capital	141 090	155 956	160 163	114 924	117 987	117 987	61 940	95 003	98 153	96 264
Borrowing	1 867	6 412	–	9 000	9 000	9 000	252	–	–	–
Internally generated funds	27 049	44 758	44 397	63 634	59 122	59 122	25 790	57 663	44 200	–
Total sources of capital funds	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Financial position										
Total current assets	312 582	209 473	616 377	833 735	803 742	803 742	956 415	809 341	915 506	1 044 448
Total non current assets	2 029 413	3 957 075	2 325 895	2 242 159	2 404 164	2 404 164	2 368 315	2 370 722	2 400 383	2 381 138
Total current liabilities	345 698	287 078	483 617	439 675	527 515	527 515	(496 678)	499 678	563 012	569 966
Total non current liabilities	191 699	90 820	243 390	170 711	224 390	224 390	13 517	220 419	191 748	163 077
Community wealth/Equity	2 115 346	–	2 315 788	2 465 507	2 456 001	2 456 001	2 624 623	2 459 967	2 614 347	2 800 654
Cash flows										
Net cash from (used) operating	375 292	(932 039)	248 591	189 835	200 931	200 931	262 170	165 891	158 050	157 664
Net cash from (used) investing	(185 261)	(242 572)	(168 468)	(161 114)	(152 701)	(152 701)	(103 845)	(152 667)	(99 184)	(101 663)
Net cash from (used) financing	(35 816)	–	(42 200)	(24 605)	(24 605)	(24 605)	(47 484)	(28 671)	(29 850)	(30 549)
Cash/cash equivalents at the year end	277 981	(1 164 112)	153 544	118 367	90 031	90 031	175 878	50 958	79 975	105 427
Cash backing/surplus reconciliation										
Cash and investments available	121 874	(28 365)	66 405	151 021	90 031	90 031	118 399	50 958	60 895	70 170
Application of cash and investments	(7 006)	3 342 080	(256 510)	(244 099)	(246 376)	(156 050)	(371 534)	(318 475)	(393 533)	(531 171)
Balance - surplus (shortfall)	128 880	(3 370 445)	322 915	395 120	336 407	246 080	489 932	369 433	454 429	601 341
Asset management										
Asset register summary (WDV)	2 029 413	2 157 321	2 154 893	2 114 269	2 099 944	2 099 944	–	2 093 422	2 016 929	1 905 724
Depreciation	88 712	87 271	89 322	86 018	86 018	86 018	–	86 018	89 888	92 136
Renewal and Upgrading of Existing Assets	54 631	100 389	53 570	72 990	69 849	69 849	–	62 157	83 753	91 960
Repairs and Maintenance	51 638	57 885	108 212	135 600	155 264	155 264	–	151 521	150 939	154 875
Free services										
Cost of Free Basic Services provided	–	2 158	671	2 690	2 690	2 690	–	2 809	2 956	3 097
Revenue cost of free services provided	5 863	80 559	5 392	5 812	5 812	5 812	–	6 068	6 347	6 626
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	–	–	–	–	–	–	–	–	–	–

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

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

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

Functional Classification Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Revenue - Functional										
Governance and administration		287 451	821 236	879 912	891 408	894 730	894 730	930 623	966 345	1 011 577
Executive and council		233 153	260 646	285 237	302 729	302 729	302 729	308 440	311 402	325 529
Finance and administration		54 298	560 589	594 675	588 679	592 001	592 001	622 183	654 943	686 048
Internal audit		—	—	—	—	—	—	—	—	—
Community and public safety		65 467	31 754	57 612	20 353	32 919	32 919	22 254	23 236	24 324
Community and social services		16 610	17 215	16 142	17 592	29 818	29 818	18 120	18 886	19 767
Sport and recreation		63	28	56	77	50	50	53	55	58
Public safety		86	149	2 167	175	156	156	165	174	182
Housing		48 708	14 362	39 247	2 509	2 895	2 895	3 916	4 121	4 317
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		200 492	223 166	245 546	183 592	214 361	214 361	156 930	168 264	163 773
Planning and development		157 084	166 632	128 514	131 761	145 303	145 303	107 977	116 741	109 803
Road transport		42 998	56 148	116 700	51 433	68 660	68 660	48 537	51 085	53 512
Environmental protection		411	386	333	398	398	398	416	438	458
Trading services		237 899	237 286	265 862	306 320	297 361	297 361	303 032	310 354	330 095
Energy sources		169 818	163 931	189 475	224 676	215 089	215 089	223 811	230 298	246 237
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		68 081	73 355	76 387	81 644	82 272	82 272	79 221	80 055	83 858
Other	4	1 166	565	566	632	2 473	2 473	1 277	1 344	1 408
Total Revenue - Functional	2	792 475	1 314 006	1 449 497	1 402 305	1 441 843	1 441 843	1 414 115	1 469 543	1 531 177
Expenditure - Functional										
Governance and administration		435 727	501 973	536 216	421 137	451 349	451 349	417 573	435 281	443 986
Executive and council		41 104	46 247	64 620	61 218	60 992	60 992	58 546	59 586	60 367
Finance and administration		362 428	409 888	428 667	320 759	352 989	352 989	320 886	336 056	343 207
Internal audit		32 195	45 838	42 929	39 160	37 367	37 367	38 142	39 639	40 412
Community and public safety		150 781	127 992	176 995	146 225	159 200	159 200	159 113	164 481	166 110
Community and social services		34 743	38 497	66 721	71 658	71 640	71 640	73 489	76 326	77 323
Sport and recreation		5 037	5 074	5 353	5 314	5 396	5 396	5 639	5 824	5 884
Public safety		50 559	53 184	57 738	55 858	67 757	67 757	69 705	71 739	72 227
Housing		60 442	31 238	47 183	13 395	14 407	14 407	10 281	10 593	10 676
Health		—	—	—	—	—	—	—	—	—
Economic and environmental services		176 277	214 547	270 029	310 586	315 295	315 295	314 304	320 163	327 032
Planning and development		43 238	41 941	46 717	74 768	67 475	67 475	67 296	69 878	71 253
Road transport		107 776	147 045	195 907	208 152	219 234	219 234	219 767	221 615	225 747
Environmental protection		25 264	25 562	27 405	27 666	28 586	28 586	27 240	28 670	30 032
Trading services		324 786	313 305	349 716	365 800	369 150	369 150	366 243	382 147	394 497
Energy sources		161 259	142 294	162 299	185 942	185 654	185 654	193 903	203 001	211 902
Water management		—	—	—	—	—	—	—	—	—
Waste water management		—	—	—	—	—	—	—	—	—
Waste management		163 528	171 011	187 417	179 858	183 496	183 496	172 339	179 146	182 595
Other	4	3 015	5 789	5 549	6 451	6 637	6 637	12 703	13 090	13 245
Total Expenditure - Functional	3	1 090 586	1 163 606	1 338 504	1 250 198	1 301 630	1 301 630	1 269 936	1 315 162	1 344 870
Surplus/(Deficit) for the year		(298 111)	150 400	110 993	152 107	140 213	140 213	144 179	154 381	186 307

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

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.
- Note that as a general principle the revenues for the Trading Services should exceed their expenditure. The table highlights that both Electricity function and Waste management function can finance its services. As both service charges reflect a surplus.

- Other functions that show a deficit between revenue and expenditure are being financed from rates revenues, other revenue sources and transfers recognized operational from both National and provincial departments.

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

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

Vote Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote		1									
Vote 1 - Executive and Council			233 153	260 646	285 237	302 729	302 729	302 729	308 440	311 402	325 529
Vote 2 - Finance and Administration			54 298	560 589	594 675	588 679	592 001	592 001	622 183	654 943	686 048
Vote 3 - Internal Audit			—	—	—	—	—	—	—	—	—
Vote 4 - Community and Social Services			16 175	16 766	15 666	17 095	29 321	29 321	17 590	18 304	19 159
Vote 5 - Sport and Recreation			63	28	56	77	50	50	53	55	58
Vote 6 - Public Safety			521	598	2 643	672	653	653	695	756	790
Vote 7 - Housing			48 708	14 362	39 247	2 509	2 895	2 895	3 916	4 121	4 317
Vote 8 - Planning and Development			157 084	166 632	128 514	131 761	145 303	145 303	107 977	116 741	109 803
Vote 9 - Road Transport			42 998	56 148	116 700	51 433	68 660	68 660	48 537	51 085	53 512
Vote 10 - Environmental Protection			1 577	951	899	1 031	2 871	2 871	1 693	1 781	1 866
Vote 11 - Energy Sources			169 818	163 931	189 475	224 676	215 089	215 089	223 811	230 298	246 237
Vote 12 - Water Management			—	—	—	—	—	—	—	—	—
Vote 13 - Waste Water Management			—	—	—	—	—	—	—	—	—
Vote 14 - Waste Management			68 081	73 355	76 387	81 644	82 272	82 272	79 221	80 055	83 858
Vote 15 - Other			—	—	—	—	—	—	—	—	—
Total Revenue by Vote		2	792 475	1 314 006	1 449 497	1 402 305	1 441 843	1 441 843	1 414 115	1 469 543	1 531 177
Expenditure by Vote to be appropriated		1									
Vote 1 - Executive and Council			41 104	46 247	64 983	62 817	61 676	61 676	59 587	60 671	61 457
Vote 2 - Finance and Administration			322 283	365 002	376 086	278 126	283 747	283 747	262 209	274 374	278 777
Vote 3 - Internal Audit			72 340	90 724	95 146	80 194	105 925	105 925	95 777	100 236	103 752
Vote 4 - Community and Social Services			31 671	34 982	63 414	68 449	68 364	68 364	70 117	72 837	73 810
Vote 5 - Sport and Recreation			5 037	5 074	5 353	5 314	5 396	5 396	5 639	5 824	5 884
Vote 6 - Public Safety			53 632	56 699	61 045	59 067	71 033	71 033	73 077	75 228	75 740
Vote 7 - Housing			60 442	31 238	47 183	13 395	14 407	14 407	10 281	10 593	10 676
Vote 8 - Planning and Development			43 238	41 941	46 717	74 768	67 475	67 475	67 296	69 878	71 253
Vote 9 - Road Transport			107 776	147 045	195 907	208 152	219 234	219 234	219 767	221 615	225 747
Vote 10 - Environmental Protection			28 278	31 351	32 954	34 117	35 223	35 223	39 943	41 760	43 277
Vote 11 - Energy Sources			161 259	142 294	162 299	185 942	185 654	185 654	193 903	203 001	211 902
Vote 12 - Water Management			—	—	—	—	—	—	—	—	—
Vote 13 - Waste Water Management			—	—	—	—	—	—	—	—	—
Vote 14 - Waste Management			163 528	171 011	187 417	179 858	183 496	183 496	172 339	179 146	182 595
Vote 15 - Other			—	—	—	—	—	—	—	—	—
Total Expenditure by Vote		2	1 090 586	1 163 606	1 338 504	1 250 198	1 301 630	1 301 630	1 269 936	1 315 162	1 344 870
Surplus/(Deficit) for the year		2	(298 111)	150 400	110 993	152 107	140 213	140 213	144 179	154 381	186 307

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

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1										
Revenue											
Exchange Revenue											
Service charges - Electricity	2	157 558	153 095	187 231	207 222	207 168	207 168	130 100	216 283	227 638	238 451
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	57 384	59 334	63 206	71 335	71 335	71 335	57 892	74 473	78 383	82 106
Sale of Goods and Rendering of Services		60 780	-	49 555	22 615	12 769	12 769	9 443	12 712	13 379	14 015
Agency services		4 965	4 686	5 931	6 892	7 022	7 022	3 164	7 331	7 716	8 083
Interest		-	10 845	-	-	-	-	-	-	-	-
Interest earned from Receivables		5 554	34 537	8 155	8 202	9 956	9 956	6 711	10 394	10 940	11 459
Interest earned from Current and Non Current Assets		5 182	-	11 614	11 916	13 220	13 220	8 575	13 802	14 527	15 217
Dividends		-	23 969	-	-	-	-	-	-	-	-
Rent on Land		-	8 330	-	-	-	-	-	-	-	-
Rental from Fixed Assets		3 897	5 341	4 146	5 203	5 246	5 246	2 952	5 477	5 765	6 038
Licence and permits		269	285 417	598	737	472	472	323	493	519	544
Special rating levies		-	-	-	-	-	-	-	-	-	-
Operational Revenue		#REF!	-	-	-	-	-	-	-	-	-
Non-Exchange Revenue											
Property rates	2	-	-	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		30 190	(455 419)	20 598	32 812	25 246	25 246	12 709	26 357	27 741	29 059
Licences or permits		7 870	(29 567)	9 060	11 956	11 952	11 952	4 916	12 477	13 132	13 756
Transfer and subsidies - Operational		257 076	(47 515)	390 199	324 656	372 138	372 138	245 385	331 550	332 257	347 404
Interest		25 602	(94 294)	31 858	32 615	34 648	34 648	23 235	36 173	38 072	39 881
Fuel Levy		-	(24 062)	-	-	-	-	-	-	-	-
Operational Revenue		-	(107 470)	-	-	-	-	-	-	-	-
Gains on disposal of Assets		0	(11 774)	-	-	-	-	-	-	-	-
Other Gains		9 459	(211 569)	36 066	-	-	-	-	-	-	-
Discontinued Operations		-	(14 465)	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473
Expenditure											
Employee related costs	2	444 033	455 419	480 606	497 297	503 252	503 252	337 154	534 710	554 086	554 086
Remuneration of councillors		26 249	-	40 275	34 185	34 988	34 988	23 470	34 988	34 988	34 988
Bulk purchases - electricity	2	122 720	107 470	142 880	153 550	153 550	153 550	104 536	160 306	168 722	176 737
Inventory consumed	8	13 278	-	18 059	12 982	12 916	12 916	-	11 774	12 392	12 980
Debt impairment	3	(26 108)	(1 490)	-	11 290	11 290	11 290	-	-	-	-
Depreciation and amortisation		94 081	94 294	127 542	107 839	107 839	107 839	52 104	107 839	112 692	115 510
Interest		20 742	-	23 734	11 818	10 818	10 818	940	11 126	11 710	12 266
Contracted services		229 791	211 569	218 213	227 033	275 145	275 145	151 097	232 584	244 068	253 530
Transfers and subsidies		-	-	-	17 633	15 566	15 566	15 917	16 753	17 548	-
Irrecoverable debts written off		-	-	-	5 000	5 000	5 000	3 423	-	-	-
Operational costs		142 554	-	194 561	171 571	171 267	171 267	105 159	160 692	159 751	167 225
Losses on disposal of Assets		(427)	-	2 766	-	-	-	-	-	-	-
Other Losses		-	-	116	-	-	-	-	-	-	-
Total Expenditure		1 066 912	867 262	1 248 752	1 250 198	1 301 630	1 301 630	777 883	1 269 936	1 315 162	1 344 870
Surplus/(Deficit)		(439 978)	(1 248 296)	79 723	19 944	4 528	4 528	168 045	34 925	41 505	75 603
Transfers and subsidies - capital (monetary allocations)	6	158 945	-	121 022	132 163	135 685	135 685	50 781	109 254	112 876	110 704
Transfers and subsidies - capital (in-kind)	6	6 597	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(274 437)	(1 248 296)	200 745	152 107	140 213	140 213	218 826	144 179	154 381	186 307

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

1. Total operating revenue is R1,305 billion and total capital revenue is R 109 million in 2025/26
2. Total revenue for 2025/26 financial year is R1.441 billion.
3. Revenue to be generated from property rates is R556.3 million in the 2025/26 financial year therefore remains a main funding source for the municipality.
4. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government amounts to R331.6 million. It needs to be noted that in real terms the grants receipts from

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

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

Vote Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 9 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 10 - Environmental Protection		-	-	-	-	-	-	-	-	-	-
Vote 11 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 12 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive and Council		208	320	23	387	15	15	-	401	-	-
Vote 2 - Finance and Administration		3 072	4 006	4 083	7 300	3 403	3 403	2 249	2 772	-	-
Vote 3 - Internal Audit		92	676	223	210	98	98	-	320	-	-
Vote 4 - Community and Social Services		6 051	379	23 276	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		6 544	1 464	-	4 600	2 300	2 300	519	3 950	-	-
Vote 7 - Housing		115	229	122	55	55	55	-	210	-	-
Vote 8 - Planning and Development		93 782	109 467	146 068	140 425	141 969	141 969	76 875	125 699	142 353	91 960
Vote 9 - Road Transport		52 408	77 281	30 270	15 900	17 578	17 578	6 552	13 210	-	-
Vote 10 - Environmental Protection		3 108	(454)	-	1 285	3 693	3 693	452	1 300	-	-
Vote 11 - Energy Sources		2 576	9 321	-	15 997	15 997	15 997	577	4 304	-	4 304
Vote 12 - Water Management		-	-	-	-	-	-	-	-	-	-
Vote 13 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Management		2 052	4 437	496	1 400	1 000	1 000	757	500	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Total Capital Expenditure - Vote		170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Capital Expenditure - Functional											
Governance and administration		3 372	5 002	4 329	7 897	3 516	3 516	2 249	3 493	-	-
Executive and council		186	320	23	387	15	15	-	401	-	-
Finance and administration		3 094	4 006	4 083	7 300	3 403	3 403	2 249	2 772	-	-
Internal audit		92	676	223	210	98	98	-	320	-	-
Community and public safety		12 710	2 072	23 398	4 655	2 355	2 355	519	4 160	-	-
Community and social services		6 336	379	23 276	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-
Public safety		6 259	1 464	-	4 600	2 300	2 300	519	3 950	-	-
Housing		115	229	122	55	55	55	-	210	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		146 190	187 137	176 338	157 125	160 147	160 147	83 879	139 609	142 353	91 960
Planning and development		93 782	109 467	146 068	140 425	141 969	141 969	76 875	125 699	142 353	91 960
Road transport		52 408	77 281	30 270	15 900	17 578	17 578	6 552	13 210	-	-
Environmental protection		-	389	-	800	600	600	452	700	-	-
Trading services		4 627	13 758	496	17 397	16 997	16 997	1 334	4 804	-	4 304
Energy sources		2 576	9 321	-	15 997	15 997	15 997	577	4 304	-	4 304
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		2 052	4 437	496	1 400	1 000	1 000	757	500	-	-
Other		3 108	(843)	-	485	3 093	3 093	-	600	-	-
Total Capital Expenditure - Functional	3	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264
Funded by:											
National Government		123 508	125 438	159 231	114 490	114 944	114 944	61 940	95 003	98 153	96 264
Provincial Government		6 697	30 518	933	435	3 043	3 043	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat/ Prov		-	-	-	-	-	-	-	-	-	-
Departm Agencies, Households, Non-profit Institutions, Private		-	-	-	-	-	-	-	-	-	-
Enterprises, Public Corporations, Higher Educ Institutions)		10 885	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	141 090	155 956	160 163	114 924	117 987	117 987	61 940	95 003	98 153	96 264
Borrowing	6	1 867	6 412	-	9 000	9 000	9 000	252	-	-	-
Internally generated funds		27 049	44 758	44 397	63 634	59 122	59 122	25 790	57 663	44 200	-
Total Capital Funding	7	170 007	207 126	204 561	187 558	186 109	186 109	87 981	152 667	142 353	96 264

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

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

- Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.
- The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
- Single-year capital expenditure has been appropriated at R 152.7 million (Excl. VAT) for the 2025/26 financial year.
- Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer years.
- The capital programme is funded from capital and provincial grants and transfers and internally generated funds.
- Capital Projects expenditure and funding in Table A5 have been budgeted for excluding VAT.

Table 13 MBRR Table A6 - Budgeted Financial Position

KZN216 Ray Nkonyeni - Table A6 Budgeted Financial Position

CZ/21/26 Ray Nkonyeni - Table A6 Budgeted Financial Position												
Description		Ref	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework			
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
ASSETS												
Current assets												
Cash and cash equivalents			121 874	6 950	66 405	151 021	90 031	90 031	118 399	50 958	60 895	70 170
Trade and other receivables from exchange transactions	1		41 194	–	129 452	142 304	163 070	163 070	157 874	119 955	112 599	112 192
Receivables from non-exchange transactions	1		30 519	–	309 163	374 949	330 590	330 590	481 775	426 006	553 251	698 331
Current portion of non-current receivables			–	240 906	–	–	–	–	–	–	–	–
Inventory	2		7 065	(43 947)	(89 902)	11 770	16 893	16 893	–	11 163	(41 589)	(96 285)
VAT			108 453	5 564	196 457	149 223	198 356	198 356	194 523	196 457	225 547	255 237
Other current assets			3 477	–	4 802	4 469	4 802	4 802	3 844	4 802	4 802	4 802
Total current assets			312 582	209 473	616 377	833 735	803 742	803 742	956 415	809 341	915 506	1 044 448
Non current assets												
Investments			–	–	–	–	–	–	–	–	–	–
Investment property			345 006	354 869	395 906	354 869	395 906	395 906	395 906	395 906	395 906	395 906
Property, plant and equipment	3		1 681 345	1 799 754	1 927 298	1 884 927	2 006 103	2 006 103	1 969 791	1 970 962	2 001 496	1 983 146
Biological assets			–	1 799 754	–	–	–	–	–	–	–	–
Living and non-living resources			–	–	–	–	–	–	–	–	–	–
Heritage assets			2 205	–	2 348	2 210	2 348	2 348	2 348	2 348	2 348	2 348
Intangible assets			857	489	344	153	(192)	(192)	271	1 508	634	(261)
Trade and other receivables from exchange transactions			–	2 210	–	–	–	–	–	–	–	–
Non-current receivables from non-exchange transactions			–	–	–	–	–	–	–	–	–	–
Other non-current assets			–	–	–	–	–	–	–	–	–	–
Total non current assets			2 029 413	3 957 075	2 325 895	2 242 159	2 404 164	2 404 164	2 368 315	2 370 722	2 400 383	2 381 138
TOTAL ASSETS			2 341 995	4 166 548	2 942 272	3 075 894	3 207 906	3 207 906	3 324 730	3 180 063	3 315 890	3 425 586
LIABILITIES												
Current liabilities												
Bank overdraft			–	35 315	–	–	–	–	–	–	–	–
Financial liabilities			14 580	17 369	31 793	11 764	26 188	26 188	(16 630)	26 094	26 793	26 793
Consumer deposits			32 846	44 683	38 330	35 315	38 330	38 330	(39 363)	38 330	38 330	38 330
Trade and other payables from exchange transactions	4		133 406	–	172 221	191 807	218 296	218 296	(148 141)	193 981	256 480	259 621
Trade and other payables from non-exchange transactions	5		49 104	–	41 848	38 415	39 505	39 505	(49 251)	41 848	41 984	45 797
Provision			40 094	43 628	46 504	50 183	52 004	52 004	(60 169)	46 504	46 504	46 504
VAT			75 668	146 083	152 921	112 191	153 193	153 193	(183 125)	152 921	152 921	152 921
Other current liabilities			–	–	–	–	–	–	–	–	–	–
Total current liabilities			345 698	287 078	483 617	439 675	527 515	527 515	(496 678)	499 678	563 012	569 966
Non current liabilities												
Financial liabilities	6		49 160	43 628	81 978	24 628	62 978	62 978	81 978	59 006	30 335	1 664
Provision	7		41 487	47 192	46 476	47 192	46 476	46 476	46 476	46 476	46 476	46 476
Long term portion of trade payables			–	–	–	–	–	–	–	–	–	–
Other non-current liabilities			101 052	–	114 936	98 891	114 936	114 936	(114 936)	114 936	114 936	114 936
Total non current liabilities			191 699	90 820	243 390	170 711	224 390	224 390	13 517	220 419	191 748	163 077
TOTAL LIABILITIES			537 397	377 898	727 008	610 387	751 905	751 905	(483 161)	720 097	754 759	733 043
NET ASSETS			1 804 598	3 788 649	2 215 264	2 465 507	2 456 001	2 456 001	3 807 891	2 459 967	2 561 130	2 692 543
COMMUNITY WEALTH/EQUITY												
Accumulated surplus/(deficit)	8		2 115 346	–	2 355 224	2 465 507	2 495 438	2 495 438	2 624 623	2 499 403	2 653 784	2 840 090
Reserves and funds	9		–	–	(39 437)	–	(39 437)	(39 437)	–	(39 437)	(39 437)	(39 437)
Other			–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	10		2 115 346	–	2 315 788	2 465 507	2 456 001	2 456 001	2 624 623	2 459 967	2 614 347	2 800 654

Explanatory notes to Table A6 - Budgeted Financial Position

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

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

Table 14 MBRR Table A7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table A7 Budgeted Cash Flows

Description		Ref	2021/22	2022/23	2023/24	Current Term 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CASH FLOW FROM OPERATING ACTIVITIES												
Receipts												
			437 643	462 432	467 081	506 248	505 608	505 608	351 716	500 862	–	–
			212 962	232 464	269 087	274 989	273 358	273 358	195 450	262 945	–	–
			228 121	86 694	101 579	54 408	55 824	55 824	87 578	75 952	39 277	41 143
	1		314 043	291 700	363 972	336 888	374 692	374 692	253 176	334 518	334 587	349 845
	1		159 345	184 599	146 026	132 163	135 685	135 685	107 491	109 254	112 876	110 704
			1 520	–	10 629	11 916	14 879	14 879	12 705	23 237	14 527	15 217
			–	–	–	–	–	–	–	–	–	–
Payments												
			(978 005)	(2 180 118)	(1 107 852)	(1 098 797)	(1 132 281)	(1 132 281)	(745 946)	(1 122 727)	(0)	(0)
			(336)	(2 683)	(1 931)	(10 818)	(9 818)	(9 818)	–	(11 126)	–	–
	1		–	(7 129)	–	(17 163)	(17 017)	(17 017)	–	(15 917)	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES			375 292	(932 039)	248 591	189 835	200 931	200 931	262 170	156 998	501 267	516 908
CASH FLOWS FROM INVESTING ACTIVITIES												
Receipts												
			–	–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–	–
			–	–	–	–	–	–	–	–	–	–
Payments												
			(185 261)	(242 572)	(168 468)	(161 114)	(152 701)	(152 701)	(103 845)	(152 417)	–	–
NET CASH FROM/(USED) INVESTING ACTIVITIES			(185 261)	(242 572)	(168 468)	(161 114)	(152 701)	(152 701)	(103 845)	(152 417)	–	–
CASH FLOWS FROM FINANCING ACTIVITIES												
Receipts												
			–	–	–	–	–	–	–	–	–	–
			–	–	–	9 000	9 000	9 000	–	–	–	–
			–	–	–	–	–	–	–	–	–	–
Payments												
			(35 816)	–	(42 200)	(33 605)	(33 605)	(33 605)	(47 484)	–	–	–
NET CASH FROM/(USED) FINANCING ACTIVITIES			(35 816)	–	(42 200)	(24 605)	(24 605)	(24 605)	(47 484)	–	–	–
NET INCREASE/ (DECREASE) IN CASH HELD												
			154 215	(1 174 611)	37 923	4 116	23 626	23 626	110 842	4 581	501 267	516 908
	2		123 766	10 499	115 621	114 251	66 405	66 405	65 036	0	4 581	505 848
	2		277 981	(1 164 112)	153 544	118 367	90 031	90 031	175 878	4 581	505 848	1 022 757

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is

likely to result from the implementation of the budget.

3. The cash levels of the Municipality are not stabilized over the MTREF and prior years.
4. In 2025/26 the cash flow starts to turn around and improves again.
5. The 2025/26 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
6. Cash flow reflects a positive balance after defraying all the expenditure for the financial year.

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Cash and investments available											
Cash/cash equivalents at the year end	1	123 766	10 499	115 621	114 251	66 405	66 405	65 036	66 405	50 958	79 975
Other current investments > 90 days		(1 892)	(38 865)	(49 216)	36 769	23 626	23 626	53 363	(15 447)	9 938	(9 805)
Non current investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		121 874	(28 365)	66 405	151 021	90 031	90 031	118 399	50 958	60 895	70 170
Application of cash and investments											
Unspent conditional transfers		49 104	37 945	41 848	37 945	41 089	41 089	49 251	41 848	41 848	45 146
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(32 785)	(35 379)	(43 536)	(37 031)	(45 163)	45 163	(13 053)	(43 536)	(72 626)	(102 315)
Other working capital requirements	3	(63 419)	3 294 830	(261 890)	(295 196)	(254 869)	(254 869)	(467 899)	(323 855)	(369 823)	(481 069)
Other provisions		40 094	44 683	46 504	50 183	52 004	52 004	60 169	46 504	46 504	46 504
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	(39 437)	-	(39 437)	(39 437)	-	(39 437)	(39 437)	(39 437)
Total Application of cash and investments:		(7 006)	3 342 080	(256 510)	(244 099)	(246 376)	(156 050)	(371 534)	(318 475)	(393 533)	(531 171)
Surplus(shortfall) - Excluding Non-Current Creditors Trf to Debt Relief Benefits		128 880	(3 370 445)	322 915	395 120	336 407	246 080	489 932	369 433	454 429	601 341
Creditors transferred to Debt Relief - Non-Current portion		-	-	-	-	-	-	-	-	-	-
Surplus(shortfall) - Including Non-Current Creditors Trf to Debt Relief Benefits		128 880	(3 370 445)	322 915	395 120	336 407	246 080	489 932	369 433	454 429	601 341

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

- a. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- b. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- c. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
- d. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- e. From the table for the municipality is operating at a surplus.
- f. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2025/26 MTREF was funded as it reflects a positive balance in funding measurement.
- g. This reflects that the budget will be able to pay its expenditure for the current year and be able to pay its obligations. It is assumed that all grants will be spent 100% and if not, it is cash backed since our budget reflects a positive after all the current years expenditure paid and its liabilities.

As part of the budgeting and planning guidelines that informed the compilation of the 2025/26 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 16 MBRR Table A9 - Asset Management

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description		Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
CAPITAL EXPENDITURE											
<u>Total New Assets</u>											
Roads Infrastructure	1	115 376	111 855	150 990	114 569	116 260	116 260	90 260	58 600	4 304	
Storm water Infrastructure		74 550	42 359	107 754	55 450	58 696	58 696	48 243	28 000	-	
Electrical Infrastructure		4 422	12 127	12 255	12 000	14 624	14 624	13 000	17 000	-	
Water Supply Infrastructure		1 988	11 058	2 243	15 735	14 189	14 189	6 304	2 400	4 304	
Sanitation Infrastructure		-	-	-	400	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	-	-	-	-	-	-	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		80 960	65 544	122 253	83 585	87 510	87 510	67 547	47 400	4 304	
Community Facilities		2 590	15 409	9 481	1 450	3 400	3 400	100	-	-	
Sport and Recreation Facilities		2 954	2 629	13 511	4 100	6 750	6 750	3 000	-	-	
Community Assets		5 544	18 038	22 992	5 550	10 150	10 150	3 100	-	-	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		14 755	3 152	805	10 800	5 470	5 470	7 280	11 200	-	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		14 755	3 152	805	10 800	5 470	5 470	7 280	11 200	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		919	-	-	500	300	300	2 000	-	-	
Intangible Assets		919	-	-	500	300	300	2 000	-	-	
Computer Equipment		7 492	6 011	3 865	7 290	4 043	4 043	5 272	-	-	
Furniture and Office Equipment		1 295	2 431	421	2 152	1 029	1 029	1 151	-	-	
Machinery and Equipment		4 410	1 179	655	4 692	4 272	4 272	3 910	-	-	
Transport Assets		-	15 500	-	-	3 487	3 487	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	
<u>Total Renewal of Existing Assets</u>											
Roads Infrastructure	2	5 474	29 502	9 690	31 307	27 112	27 112	33 700	27 162	73 932	
Storm water Infrastructure		1 958	19 188	9 405	14 600	14 066	14 066	16 500	15 500	-	
Electrical Infrastructure		-	7 132	-	-	-	-	-	-	-	
Water Supply Infrastructure		587	2 720	-	3 500	3 500	3 500	-	-	-	
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-	
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-	
Rail Infrastructure		-	-	-	-	-	-	-	-	-	
Coastal Infrastructure		-	389	-	800	600	600	700	-	-	
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-	
Infrastructure		2 546	29 429	9 405	18 900	18 166	18 166	17 200	15 500	-	
Community Facilities		2 120	73	284	11 972	8 511	8 511	16 500	11 662	73 932	
Sport and Recreation Facilities		808	-	-	-	-	-	-	-	-	
Community Assets		2 928	73	284	11 972	8 511	8 511	16 500	11 662	73 932	
Heritage Assets		-	-	-	-	-	-	-	-	-	
Revenue Generating		-	-	-	-	-	-	-	-	-	
Non-revenue Generating		-	-	-	-	-	-	-	-	-	
Investment properties		-	-	-	-	-	-	-	-	-	
Operational Buildings		-	-	-	435	435	435	-	-	-	
Housing		-	-	-	-	-	-	-	-	-	
Other Assets		-	-	-	435	435	435	-	-	-	
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-	
Servitudes		-	-	-	-	-	-	-	-	-	
Licences and Rights		-	-	-	-	-	-	-	-	-	
Intangible Assets		-	-	-	-	-	-	-	-	-	
Computer Equipment		-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-	
Machinery and Equipment		-	-	-	-	-	-	-	-	-	
Transport Assets		-	-	-	-	-	-	-	-	-	
Land		-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-	
Mature		-	-	-	-	-	-	-	-	-	
Immature		-	-	-	-	-	-	-	-	-	
Living Resources		-	-	-	-	-	-	-	-	-	

Total Upgrading of Existing Assets	6	49 157	70 887	43 880	41 683	42 737	42 737	28 457	56 591	18 028
Roads Infrastructure		17 115	52 547	32 479	35 783	35 701	35 701	19 457	35 391	18 028
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 354	-	10 131	2 000	3 500	3 500	6 000	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		19 470	52 547	42 609	37 783	39 201	39 201	25 457	45 391	18 028
Community Facilities		29 687	18 340	1 271	3 800	3 530	3 530	2 000	10 000	-
Sport and Recreation Facilities		-	-	-	100	6	6	1 000	1 200	-
Community Assets		29 687	18 340	1 271	3 900	3 536	3 536	3 000	11 200	-
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	170 007	212 244	204 561	187 558	186 109	186 109	152 417	142 353	96 264
Roads Infrastructure		93 623	114 095	149 638	105 833	108 463	108 463	84 199	78 891	18 028
Storm water Infrastructure		4 422	19 258	12 255	12 000	14 624	14 624	13 000	17 000	-
Electrical Infrastructure		2 576	13 778	2 243	19 235	17 689	17 689	6 304	2 400	4 304
Water Supply Infrastructure		-	-	-	400	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 354	-	10 131	2 000	3 500	3 500	6 000	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	389	-	800	600	600	700	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		102 976	147 519	174 267	140 267	144 876	144 876	110 203	108 291	22 332
Community Facilities		34 397	33 823	11 036	17 222	15 441	15 441	18 600	21 662	73 932
Sport and Recreation Facilities		3 763	2 629	13 511	4 200	6 756	6 756	4 000	1 200	-
Community Assets		38 160	36 452	24 547	21 422	22 197	22 197	22 600	22 862	73 932
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		14 755	3 152	805	11 235	5 905	5 905	7 280	11 200	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		14 755	3 152	805	11 235	5 905	5 905	7 280	11 200	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		919	-	-	500	300	300	2 000	-	-
Intangible Assets		919	-	-	500	300	300	2 000	-	-
Computer Equipment		7 492	6 011	3 865	7 290	4 043	4 043	5 272	-	-
Furniture and Office Equipment		1 295	2 431	421	2 152	1 029	1 029	1 151	-	-
Machinery and Equipment		4 410	1 179	655	4 692	4 272	4 272	3 910	-	-
Transport Assets		-	15 500	-	-	3 487	3 487	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		170 007	212 244	204 561	187 558	186 109	186 109	152 417	142 353	96 264

ASSET REGISTER SUMMARY - PPE (WDV)		5	2 029 413	2 162 440	2 154 893	2 114 269	2 099 944	2 099 944	(61 472)	2 078 401	2 043 688
Roads Infrastructure			745 736	829 199	721 869	780 858	674 027	674 027	(47 841)	668 740	667 411
Storm water Infrastructure			59 988	79 247	89 504	89 247	99 129	99 129	13 000	104 504	89 504
Electrical Infrastructure			90 161	103 939	73 046	120 674	87 780	87 780	4 304	73 046	77 350
Water Supply Infrastructure			346	346	-	346	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			22 900	34 783	47 403	36 783	50 903	50 903	6 000	57 403	47 403
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			5 763	6 152	(389)	11 452	2 804	2 804	3 292	(389)	(389)
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			924 895	1 053 666	931 433	1 039 360	914 644	914 644	(21 245)	903 304	881 280
Community Assets			539 509	524 214	444 821	496 656	411 294	411 294	(34 657)	416 514	405 557
Heritage Assets			2 205	2 210	2 348	2 210	2 348	2 348	-	2 348	2 348
Investment properties			345 006	354 869	395 906	354 869	395 906	395 906	-	395 906	395 906
Other Assets			31 542	33 849	141 261	37 749	146 431	146 431	5 280	142 461	141 261
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Intangible Assets			857	489	344	153	(192)	(192)	1 164	(530)	(552)
Computer Equipment			10 447	13 433	13 423	11 715	10 364	10 364	(1 828)	8 712	8 594
Furniture and Office Equipment			5 348	6 459	5 463	7 199	5 080	5 080	(10)	3 988	3 951
Machinery and Equipment			4 345	3 902	3 511	6 663	5 852	5 852	1 479	1 493	1 442
Transport Assets			60 619	64 711	111 746	53 056	103 578	103 578	(11 654)	99 567	99 263
Land			104 640	104 639	104 639	104 639	104 639	104 639	-	104 639	104 639
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		5	2 029 413	2 162 440	2 154 893	2 114 269	2 099 944	2 099 944	(61 472)	2 078 401	2 043 688
EXPENDITURE OTHER ITEMS			140 350	145 156	197 533	221 618	241 282	241 282	237 539	240 828	247 010
<u>Depreciation</u>		7	88 712	87 271	89 322	86 018	86 018	86 018	86 018	89 888	92 136
<u>Repairs and Maintenance by Asset Class</u>		3	51 638	57 885	108 212	135 600	155 264	155 264	151 521	150 939	154 875
Roads Infrastructure			22 754	29 688	91 459	93 411	112 729	112 729	101 275	101 484	104 022
Storm water Infrastructure			-	-	-	-	-	-	-	-	-
Electrical Infrastructure			10 575	5 831	(12 559)	10 895	11 926	11 926	14 474	14 991	15 237
Water Supply Infrastructure			-	-	-	-	-	-	-	-	-
Sanitation Infrastructure			-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure			-	-	-	-	-	-	-	-	-
Rail Infrastructure			-	-	-	-	-	-	-	-	-
Coastal Infrastructure			-	-	3 169	2 500	2 000	2 000	1 750	1 842	1 929
Information and Communication Infrastructure			-	-	-	-	-	-	-	-	-
Infrastructure			33 329	35 520	82 069	106 806	126 654	126 654	117 499	118 317	121 189
Community Facilities			617	779	530	500	1 988	1 988	400	421	441
Sport and Recreation Facilities			-	-	-	-	-	-	-	-	-
Community Assets			617	779	530	500	1 988	1 988	400	421	441
Heritage Assets			-	-	-	-	-	-	-	-	-
Revenue Generating			-	-	-	-	-	-	-	-	-
Non-revenue Generating			-	-	-	-	-	-	-	-	-
Investment properties			-	-	-	-	-	-	-	-	-
Operational Buildings			5 092	4 350	5 644	13 165	12 158	12 158	14 792	15 151	15 534
Housing			-	-	-	-	-	-	-	-	-
Other Assets			5 092	4 350	5 644	13 165	12 158	12 158	14 792	15 151	15 534
Biological or Cultivated Assets			-	-	-	-	-	-	-	-	-
Servitudes			-	-	-	-	-	-	-	-	-
Licences and Rights			-	-	-	-	-	-	-	-	-
Intangible Assets			-	-	-	-	-	-	-	-	-
Computer Equipment			-	-	-	-	-	-	-	-	-
Furniture and Office Equipment			28	13	-	150	-	-	100	105	110
Machinery and Equipment			1 911	1 935	2 900	3 970	5 225	5 225	7 620	7 979	8 245
Transport Assets			10 661	15 289	17 068	11 009	9 239	9 239	11 110	8 966	9 356
Land			-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals			-	-	-	-	-	-	-	-	-
Mature			-	-	-	-	-	-	-	-	-
Immature			-	-	-	-	-	-	-	-	-
Living Resources			-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS			140 350	145 156	197 533	221 618	241 282	241 282	237 539	240 828	247 010
<i>Renewal and upgrading of Existing Assets as % of total capex</i>			32.1%	47.3%	26.2%	38.9%	37.5%	37.5%	40.8%	58.8%	95.5%
<i>Renewal and upgrading of Existing Assets as % of deprecn</i>			61.6%	115.0%	60.0%	84.9%	81.2%	81.2%	72.3%	93.2%	99.8%
<i>R&M as a % of PPE & Investment Property</i>			2.5%	2.7%	5.0%	6.4%	7.4%	7.4%	-241.9%	7.3%	7.6%
<i>Renewal and upgrading and R&M as a % of PPE and Investment Property</i>			5.2%	7.3%	7.5%	9.9%	10.7%	10.7%	-341.1%	11.3%	12.1%

Explanatory notes to Table A9 - Asset Management

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

Table 16 MBRR Table A10 – Basic Service Delivery Measurement

KZN216 Ray Nkonyeni - Table A10 Basic service delivery measurement

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>										
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	104	104	104	104	104	104
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>					104	104	104	104	104	104
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	104	104	104	104	104	104
Refuse:										
Removed at least once a week		-	-	-	371	371	371	371	371	371
<i>Minimum Service Level and Above sub-total</i>					371	371	371	371	371	371
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>										
Total number of households	5	-	-	-	371	371	371	371	371	371
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Informal Settlements		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)										
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	1 079	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	335	1 345	1 345	1 345	1 404	1 478	1 548
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)			1 079	335	1 345	1 345	1 345	1 404	1 478	1 548
Total cost of FBS provided	8	-	2 158	671	2 690	2 690	2 690	2 809	2 956	3 097
Highest level of free service provided per household										
Property rates (R value threshold)		-	-	-	-	-	-	-	-	-
Water (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		-	-	-	-	-	-	-	-	-
Electricity (kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (impermissible values per section 17 of MPRA)		-	-	-	-	-	-	-	-	-
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA		-	74 390	-	-	-	-	-	-	-
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates		-	-	-	-	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total revenue cost of subsidised services provided		-	74 390	-	-	-	-	-	-	-

Basic Service Delivery Measurement

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

- 2 Water and sanitation are provided by the UGU District municipality, energy is supplied both by municipality and Eskom.
- 3 Refuse removal is done in urban areas, and the rural part of the municipality uses its own dump site.
- 4 Service delivery non-financial information is available in the IDP document.

Assumptions used in preparation of the budget over the MTREF

Collection and expenditure rates

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

Part 3: Supporting Documentation

Overview of the annual budget process

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

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

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

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

Budget Process Overview

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

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

July 2024– Prepare joint process plan for IDP, PMS and Budget and advertise draft IDP review;

August 2024–Submit process plan to IDP forum, portfolio committees and council. Liaise with national and provincial governments for planning and budgeting process;

September 2024– Assessment of objectives, strategies and projects against cross cutting issues. Assessment of alignment of IDP strategies & projects for medium term in relation to NSDP and PGDF. Determine funding availability & requirements per sector plan and where relevant prepare business plan/ terms of reference and roll out accordingly;

October 2024 – Review and confirm objectives, strategies and projects at IDPRF workshop. Review capital, institutional, operational, maintenance projects. Estimate available resources and provide guidance for way forward for budgeting;

November 2024–Submit revised projects to Treasury. Submit first Draft IDP to IDP steering committee and council for in principle approval

December 2024 – Submit budget instructions and 2022/23 budget framework to all relevant persons. Submit draft IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);

January 2025 - Council considers the 2021/2022 Mid-year Review and Adjustments Budget;

February 2025 – Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of draft budget;

March 2025 - Tabling in Council of the draft 2024/25 IDP and 2024/25 Draft MTREF for public consultation;

April 2025 – Public consultation;

May 2025 –Finalization of the 2025/26 IDP and 2025/26 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and tabling of the 2025/26 MTREF before Council for consideration and approval.

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

IDP and Service Delivery and Budget Implementation Plan

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

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

The IDP has been taken into a business and financial planning process leading up to the 2025/26 budget, based on the approved 2024/25 Budget, Mid-year Review and adjustments budget. The business planning process has subsequently been refined in the light of current economic circumstances and the resulting revenue projections.

With the compilation of the 2025/26 budget, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2024/25 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2025/26 budget, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2025/26 budget:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- The approved 2024/25 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

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

Community Consultation

The draft budget will be published after the adoption by council on 25 March 2025.

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

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

Overview of alignment of annual budget with IDP

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

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

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

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

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

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

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

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2025/26 Budget and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2025/26 Financial Year
1. Financial Viability
2. Basic Service delivery and infrastructure
3. Good governance and public participation
4. Local economic Development
5. Municipal transformation and institutional development
6. Spatial analysis and environmental management

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

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

In addition to the five-year IDP, the municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality to promote greater equity and enhanced opportunity. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

The 2025/26 Draft Budget has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure, and capital expenditure.

Table SA1 Budgeted Financial Performance

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue	6										
Total Property Rates		–	74 390	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		–	74 390	–	–	–	–	–	–	–	–
Net Property Rates		–	–	507 017	532 893	532 850	532 850	438 421	556 296	585 501	613 313
Exchange revenue service charges	6										
Service charges - Electricity											
Total Service charges - Electricity		157 558	154 174	187 231	207 222	207 168	207 168	130 100	216 283	227 638	238 451
Less Revenue Foregone (in excess of 50 kwh per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (50 kwh per indigent household per month)		–	1 079	–	–	–	–	–	–	–	–
Net Service charges - Electricity		157 558	153 095	187 231	207 222	207 168	207 168	130 100	216 283	227 638	238 451
Service charges - Water	6										
Total Service charges - Water		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (6 kilolitres per indigent household per month)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Water		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Water Management											
Total Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (free sanitation service to indigent households)		–	–	–	–	–	–	–	–	–	–
Net Service charges - Waste Water Management		–	–	–	–	–	–	–	–	–	–
Service charges - Waste Management	6										
Total refuse removal revenue		57 384	59 334	63 541	72 680	72 680	72 680	57 996	75 878	79 861	83 655
Total landfill revenue		–	–	–	–	–	–	–	–	–	–
Less Revenue Foregone (in excess of one removal a week to indigent households)		–	–	–	–	–	–	–	–	–	–
Less Cost of Free Basis Services (removed once a week to indigent households)		–	–	335	1 345	1 345	1 345	103	1 404	1 478	1 548
Net Service charges - Waste Management		57 384	59 334	63 206	71 335	71 335	71 335	57 892	74 473	78 383	82 106
EXPENDITURE ITEMS:											
Employee related costs	2										
Basic Salaries and Wages		276 668	279 322	291 610	315 946	311 992	311 992	205 339	343 981	361 829	361 829
Pension and UIF Contributions		50 008	50 903	52 715	53 771	55 854	55 854	37 214	55 767	55 767	55 767
Medical Aid Contributions		19 218	20 292	20 898	21 946	23 959	23 959	15 141	23 854	23 854	23 854
Overtime		18 959	21 821	23 754	22 014	23 976	23 976	16 081	23 916	23 916	23 916
Performance Bonus		22 504	23 404	23 990	24 619	25 535	25 535	17 205	27 191	28 576	28 576
Motor Vehicle Allowance		19 059	19 749	20 877	20 735	21 898	21 898	14 744	21 042	21 042	21 042
Cellphone Allowance		1 144	1 108	1 060	1 110	1 127	1 127	713	1 106	1 106	1 106
Housing Allowances		5 218	6 807	4 698	4 205	5 417	5 417	4 192	4 161	4 303	4 303
Other benefits and allowances		4 904	5 445	5 894	5 507	5 631	5 631	4 153	5 613	5 613	5 613
Payments in lieu of leave		4 041	5 198	5 417	5 928	5 928	5 928	15 310	5 928	5 928	5 928
Long service awards		7 027	4 268	6 564	3 016	3 186	3 186	2 661	3 122	3 122	3 122
Post-retirement benefit obligations		14 654	17 103	21 916	17 239	17 239	17 239	3 479	18 353	18 353	18 353
Entertainment		–	–	–	–	–	–	–	–	–	–
Scarcity		–	–	–	–	–	–	–	–	–	–
Aiding and post related allowance		629	–	1 212	1 263	1 511	1 511	922	677	677	677
In kind benefits		–	–	–	–	–	–	–	–	–	–
sub-total	5	444 033	455 419	480 606	497 297	503 252	503 252	337 154	534 710	554 086	554 086
Less: Employees costs capitalised to PPE		–	–	–	–	–	–	–	–	–	–
Total Employee related costs	1	444 033	455 419	480 606	497 297	503 252	503 252	337 154	534 710	554 086	554 086
Depreciation and amortisation											
Depreciation of Property, Plant & Equipment		88 243	86 903	89 176	85 182	85 182	85 182	52 019	85 182	89 015	91 240
Lease amortisation		469	368	146	836	836	836	85	836	874	895
Capital asset impairment		5 369	7 023	38 221	21 822	21 822	21 822	–	21 822	22 804	23 374
Total Depreciation and amortisation	1	94 081	94 294	127 542	107 839	107 839	107 839	52 104	107 839	112 692	115 510
Bulk purchases - electricity											
Electricity bulk purchases	1	122 720	107 470	142 880	153 550	153 550	153 550	104 536	160 306	168 722	176 737
Total bulk purchases	1	122 720	107 470	142 880	153 550	153 550	153 550	104 536	160 306	168 722	176 737
Transfers and grants											
Cash transfers and grants		–	–	–	17 633	15 566	15 566	–	15 917	16 753	17 548
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	17 633	15 566	15 566	–	15 917	16 753	17 548
Contracted Services											
Outsourced Services		95 529	100 685	118 019	119 069	145 089	145 089	84 416	132 587	139 548	146 177
Consultants and Professional Services		15 957	16 827	15 823	20 776	17 405	17 405	7 157	17 715	20 645	19 531
Contractors		118 305	94 057	84 372	87 188	112 651	112 651	59 525	82 282	83 874	87 822
Total contracted services		229 791	211 569	218 213	227 033	275 145	275 145	151 097	232 584	244 068	253 530
Operational Costs											
Collection costs		1 401	–	2 643	2 600	2 600	2 600	1 932	2 100	2 210	2 315
Contributions to 'other' provisions		–	–	–	–	–	–	–	–	–	–
Audit fees		4 684	–	5 822	5 500	5 500	5 500	5 634	5 000	5 263	5 512
Other Operational Costs		136 469	–	186 097	163 471	163 167	163 167	97 594	153 592	152 278	159 398
Total Operational Costs	1	142 554	–	194 561	171 571	171 267	171 267	105 159	160 692	159 751	167 225
Repairs and Maintenance by Expenditure Item	8										
Employee related costs		–	–	27 078	52 797	54 885	54 885	30 901	62 752	65 222	65 222
Inventory Consumed (Project Maintenance)		–	–	245	450	300	300	126	280	295	309
Contracted Services		51 638	–	66 153	66 525	88 251	88 251	44 626	71 953	73 003	76 435
Operational Costs		–	–	14 735	15 828	11 827	11 827	5 169	16 536	12 419	12 909
Total Repairs and Maintenance Expenditure	9	51 638	–	108 212	135 600	155 264	155 264	80 823	151 521	150 939	154 875
Inventory Consumed											
Inventory Consumed - Water		–	–	–	–	–	–	–	–	–	–
Inventory Consumed - Other		13 278	–	18 059	12 982	12 916	12 916	–	11 774	12 392	12 980
Total Inventory Consumed & Other Material		13 278	–	18 059	12 982	12 916	12 916	–	11 774	12 392	12 980

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

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

Table SA2 Matrix Financial Performance Budget

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

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and Administration	Vote 3 - Internal Audit	Vote 4 - Community and Social Services	Vote 5 - Sport and Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - Planning and Development	Vote 9 - Road Transport	Vote 10 - Environmental Protection	Vote 11 - Energy Sources	Vote 12 - Water Management	Vote 13 - Waste Water Management	Vote 14 - Waste Management	Vote 15 - Other	Total
R thousand	1																
Revenue																	
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	216 283	-	-	-	-	216 283
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sale of Goods and Rendering of Services		-	971	-	166	53	141	2 214	2 898	4 022	416	-	-	-	74 473	714	74 473
Agency services		-	959	-	-	-	-	-	-	6 372	-	-	-	-	1 116	-	7 331
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	6 402	-	-	-	-	1 702	-	-	-	2 190	-	-	-	100	10 394
Interest earned from Current and Non Current Assets		-	13 802	-	-	-	-	-	-	-	-	-	-	-	-	-	13 802
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		-	4 596	-	35	-	-	-	-	-	-	-	-	-	472	374	5 477
Licence and permits		-	-	-	-	-	-	-	-	493	-	-	-	-	0	-	493
Special rates levies																	
Operational Revenue		-	952	-	-	-	-	-	-	-	-	-	-	-	-	89	1 041
Non-Exchange Revenue																	
Property rates		-	556 296	-	-	-	-	-	-	-	-	-	-	-	-	-	556 296
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	31	-	19	-	-	-	214	25 756	-	337	-	-	-	-	26 357
Licences or permits		-	-	-	-	-	23	-	560	11 894	-	-	-	-	-	-	12 477
Transfer and subsidies - Operational		308 440	2 000	-	17 901	-	-	-	-	-	-	50	-	-	3 159	-	331 550
Interest		-	36 173	-	-	-	-	-	-	-	-	-	-	-	-	-	36 173
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																	
Total Revenue (excluding capital transfers and contributions)		308 440	622 183	-	18 120	53	165	3 916	3 673	48 537	416	218 861	-	-	79 221	1 277	1 304 861
Expenditure																	
Employee related costs		3 766	120 802	22 501	39 433	4 401	59 366	8 572	39 504	109 426	-	14 800	-	-	102 676	9 463	534 710
Remuneration of councillors		34 988	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34 988
Bulk purchases - electricity		-	-	-	-	-	-	-	-	-	-	160 306	-	-	-	-	160 306
Inventory consumed		2	569	110	600	600	676	50	315	1 580	10	62	-	-	7 050	150	11 774
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		8 687	33 309	-	28 893	-	-	-	-	36 952	-	-	-	-	-	-	107 839
Interest		-	9 361	-	-	-	-	-	-	-	-	1 764	-	-	-	-	11 126
Contracted services		690	79 537	3 891	2 147	600	5 644	1 352	4 691	48 926	26 800	8 597	-	-	48 160	1 550	232 584
Transfers and subsidies		925	-	1 891	-	-	-	-	13 101	-	-	-	-	-	-	-	15 917
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		9 488	77 308	9 749	2 416	38	4 019	307	9 685	22 884	430	8 375	-	-	14 453	1 540	160 692
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		58 546	320 886	38 142	73 489	5 639	69 705	10 281	67 296	219 767	27 240	193 903	-	-	172 339	12 703	1 269 936
Surplus/(Deficit)		249 894	301 297	(38 142)	(55 368)	(5 586)	(69 540)	(6 365)	(63 624)	(171 230)	(26 824)	24 957	-	-	(93 118)	(11 426)	34 925
Transfers and subsidies - capital (monetary)		-	-	-	-	-	-	-	104 304	-	-	4 950	-	-	-	-	109 254
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
contributions		249 894	301 297	(38 142)	(55 368)	(5 586)	(69 540)	(6 365)	40 680	(171 230)	(26 824)	29 907	-	-	(93 118)	(11 426)	144 179

Table SA3 Detail financial position

Explanatory notes to Table SA3

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
ASSETS											
Trade and other receivables from exchange transactions											
Electricity		36 858	-	52 395	40 955	52 709	52 709	58 231	96 637	360 722	375 367
Water		-	-	1 098	1 256	1 345	1 345	1 118	-	1 247	1 254
Waste		-	-	83 719	76 250	87 565	87 565	102 857	(66 386)	90 457	90 777
Waste Water		15	-	15	15	15	15	15	-	15	15
Other trade receivables from exchange transactions		28 241	-	35 470	61 596	70 681	70 681	38 898	(39 749)	37 217	37 300
Gross: Trade and other receivables from exchange transactions		65 114	-	172 697	180 072	212 315	212 315	201 119	(9 497)	489 658	504 713
Less: Impairment for debt		(23 919)	-	(43 245)	(37 768)	(49 245)	(49 245)	(43 245)	-	(43 245)	(43 245)
Impairment for Electricity		(7 416)	-	(3 476)	(7 796)	(3 476)	(3 476)	(3 476)	-	(3 476)	(3 476)
Impairment for Water		-	-	-	-	-	-	-	-	-	-
Impairment for Waste		(18 447)	-	(33 433)	(24 990)	(33 433)	(33 433)	(33 433)	-	(33 433)	(33 433)
Impairment for Waste Water		-	-	-	-	-	-	-	-	-	-
Impairment for other trade receivables from exchange transactions		1 944	-	(6 337)	(4 982)	(12 337)	(12 337)	(6 337)	-	(6 337)	(6 337)
Total net Trade and other receivables from Exchange Transactions		41 194	-	129 452	142 304	163 070	163 070	157 874	(9 497)	446 413	461 468
Receivables from non-exchange transactions											
Property rates		(6 056)	-	444 353	319 835	439 904	439 904	547 910	91 803	1 067 927	1 097 547
Less: Impairment of Property rates		(19 746)	-	(140 044)	(51 284)	(145 334)	(145 334)	(140 044)	-	(140 044)	(140 044)
Net Property rates		(25 802)	-	304 309	268 551	294 571	294 571	407 866	91 803	927 883	957 503
Other receivables from non-exchange transactions		63 991	-	101 898	119 693	133 064	133 064	106 013	25 041	129 639	130 957
Impairment for other receivables from non-exchange transactions		(7 670)	-	(97 045)	(13 294)	(97 045)	(97 045)	(32 105)	-	(97 045)	(97 045)
Net other receivables from non-exchange transactions		56 321	-	4 853	106 399	36 019	36 019	73 909	25 041	32 594	33 912
Total net Receivables from non-exchange transactions		30 519	-	309 163	374 949	330 590	330 590	481 775	116 843	960 477	991 415
Inventory											
Water											
Opening Balance		-	-	-	-	-	-	-	-	-	-
System Input Volume		-	-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-	-
Bulk Purchases		-	-	-	-	-	-	-	-	-	-
Natural Sources		-	-	-	-	-	-	-	-	-	-
Authorised Consumption	6	-	-	-	-	-	-	-	-	-	-
Billed Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Billed Metered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
Billed Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Free Basic Water		-	-	-	-	-	-	-	-	-	-
Subsidised Water		-	-	-	-	-	-	-	-	-	-
Revenue Water		-	-	-	-	-	-	-	-	-	-
UnBilled Authorised Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Metered Consumption		-	-	-	-	-	-	-	-	-	-
Unbilled Unmetered Consumption		-	-	-	-	-	-	-	-	-	-
Water Losses		-	-	-	-	-	-	-	-	-	-
Apparent losses		-	-	-	-	-	-	-	-	-	-
Unauthorised Consumption		-	-	-	-	-	-	-	-	-	-
Customer Meter Inaccuracies		-	-	-	-	-	-	-	-	-	-
Real losses		-	-	-	-	-	-	-	-	-	-
Leakage on Transmission and Distribution Mains		-	-	-	-	-	-	-	-	-	-
Leakage and Overflows at Storage Tanks/Reservoirs		-	-	-	-	-	-	-	-	-	-
Leakage on Service Connections up to the point of Customer Meter		-	-	-	-	-	-	-	-	-	-
Data Transfer and Management Errors		-	-	-	-	-	-	-	-	-	-
Unavoidable Annual Real Losses		-	-	-	-	-	-	-	-	-	-
Non-revenue Water		-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing Balance Water		-	-	-	-	-	-	-	-	-	-
Agricultural											
Opening Balance		-	-	-	-	-	-	-	-	-	-
Acquisitions		-	-	-	-	-	-	-	-	-	-
Issues	7	-	-	-	-	-	-	-	-	-	-
Adjustments	8	-	-	-	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing balance - Agricultural		-	-	-	-	-	-	-	-	-	-
Consumables											
Standard Rated											
Opening Balance		43 498	-	-	56 588	62 291	62 291	-	-	-	-
Acquisitions		16 342	-	23 770	19 188	19 188	19 188	-	-	-	-
Issues	7	(1 702)	-	(17 953)	(12 982)	(13 119)	(13 119)	-	(10 181)	(10 715)	(11 224)
Adjustments	8	(15)	-	(113)	-	-	-	-	-	-	-
Write-offs	9	-	-	-	-	-	-	-	-	-	-
Correction of Prior period errors		-	-	-	-	-	-	-	-	-	-
Closing balance - Consumables Standard Rated		58 123	-	5 703	62 794	68 360	68 360	-	(10 181)	(10 715)	(11 224)

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

Table SA4 Reconciliation of IDP strategic objectives and Budget

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
To ensure existing infrastructure is maintained and improved.	Responsive, accountable, effective and efficient local government			786 767	-	-	1 469 482	1 507 541	1 507 541	1 482 703	1 541 732	1 606 796
To provide access to basic services	Sustainable human settlements and improved quality of household life			11 740	-	-	(67 178)	(65 698)	(65 698)	(68 589)	(72 190)	(75 619)
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
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Table SA5 Reconciliation of IDP Strategic objectives and budget

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

REVENUE & EXPENDITURE SUPPORTING TABLE C&S Reconciliation of LRI Strategic Objectives and Budget (Operating Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
				-	-	-	-	-	-	-	-	-
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				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
To create an enabling				32 974	-	-	96 331	91 443	91 443	-	-	-
To create an enabling				-	-	-	1 800	1 000	1 000	-	-	-
To ensure existing infrastructure is				18 554	-	-	37 768	37 545	37 545	-	-	-
To facilitate the provision of				9 010	-	-	1 004	704	704	-	-	-
To provide access to basic (blank)				974 057	-	-	1 113 295	1 170 938	1 170 938	-	-	-
				-	-	-	-	-	-	-	-	-
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Table SA6 Reconciliation of IDP Strategic objectives

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

Strategic Objective	Goal	Goal Code	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand												
BUDGETED FOR BUT NOT IN		A		-	-	-	100	-	-	-	-	-
To create an enabling		B		-	-	-	6 235	6 689	6 689	-	-	-
To create an enabling		C		-	-	-	150	200	200	-	-	-
To ensure existing infrastructure is		D		587	-	-	1 500	1 500	1 500	-	-	-
To ensure existing infrastructure is		E		-	-	-	100	-	-	-	-	-
To facilitate the provision of		F		-	-	-	-	2 609	2 609	-	-	-
To promote skills development and		G		-	-	-	6 000	6 000	6 000	-	-	-
To provide access to basic		H		82 112	-	-	173 474	169 111	169 111	-	-	-
(blank)		I		-	-	-	-	-	-	-	-	-
		J		-	-	-	-	-	-	-	-	-
		K		-	-	-	-	-	-	-	-	-
		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
	P	-	-	-	-	-	-	-	-	-		
Allocations to other priorities			3	87 308	212 244	204 561	-	-	-	152 417	142 353	96 264
Total Capital Expenditure			1	170 007	212 244	204 561	187 558	186 109	186 109	152 417	142 353	96 264

Table SA7 Measurable performance objectives

KZN216 Ray Nkonyeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
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Sub-function 3 - (name)										
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Function 2 - (name)										
Sub-function 1 - (name)										
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Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
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Sub-function 2 - (name)										
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Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
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Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
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Sub-function 3 - (name)										
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Function 2 - (name)										
Sub-function 1 - (name)										
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Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

Table SA8 performance indicators

KZN216 Ray Nkonyeni - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	5.3%	0.0%	5.3%	3.6%	3.4%	3.4%	6.2%	0.9%	0.9%	0.9%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	9.0%	0.0%	5.0%	3.6%	3.4%	3.4%	5.1%	0.9%	0.9%	0.9%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	14.1%	15.2%	15.2%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	0.9	0.7	1.3	1.9	1.5	1.5	(1.9)	5.6	1.2	1.2
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	0.9	0.7	0.6	1.1	0.9	0.9	(1.0)	–	–	–
Liquidity Ratio	Monetary Assets/Current Liabilities	0.5	0.0	0.4	0.7	0.5	0.5	(0.6)	(0.2)	0.6	0.6
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing	0.0%	236.0%	327.1%	245.4%	259.4%	267.4%	267.4%	277.1%	251.7%	0.0%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		236.0%	327.1%	245.4%	259.4%	267.4%	267.4%	277.1%	251.7%	0.0%	0.0%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	78.3%	-83.1%	61.1%	70.1%	72.1%	72.1%	113.3%	9.7%	114.1%	109.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		48.0%	-12.7%	112.2%	162.0%	242.5%	242.5%	84.2%	475.0%	298.4%	144.9%
<u>Other Indicators</u>											
	Total Volume Losses (kW) technical	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kW) non technical	0	0	0	0	0	0	0	0	0	0
Electricity Distribution Losses (2)	Total Cost of Losses (Rand '000)	–	–	–	–	–	–	–	–	–	–
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Bulk Purchase	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Water Volumes :System input	Water treatment works	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Natural sources	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Total Volume Losses (kℓ)	–	–	–	–	–	–	–	–	–	–
Water Distribution Losses (2)	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated	–	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Employee costs	Employee costs/(Total Revenue - capital revenue)	70.8%	-119.5%	36.2%	39.2%	38.5%	38.5%	35.6%	41.0%	40.8%	39.0%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	0.0%	0.0%	0.0%	41.8%	41.2%	41.2%	60.2%	43.7%	43.4%	41.5%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	8.2%	-15.2%	8.1%	10.7%	11.9%	11.9%	16.0%	11.6%	11.1%	10.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	18.3%	-24.7%	11.4%	9.4%	9.1%	9.1%	5.6%	9.1%	9.2%	9.0%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	–	(7.0)	29.2	26.2	26.9	21.7	40.7	89.8	89.2	93.3
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	52.0%	-17.7%	135.9%	174.0%	183.0%	183.0%	337.1%	40.5%	352.3%	338.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.5	(14.1)	1.8	1.4	1.8	1.0	1.9	0.0	–	–

Table SA10 Funding measurements

KZN216 Ray Nkonyeni Supporting Table SA10 Funding measurement

Total Operating Revenue		626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473
Total Operating Expenditure		1 066 912	867 262	1 248 752	1 250 198	1 301 630	1 301 630	777 883	1 269 936	1 315 162	1 344 870
Operating Performance Surplus/(Deficit)		(439 978)	(1 248 296)	79 723	19 944	4 528	4 528	168 045	34 925	41 505	75 603
Cash and Cash Equivalents (30 June 2012)									4 581		
Revenue											
% Increase in Total Operating Revenue			(160.8%)	(448.6%)	(4.4%)	2.8%	0.0%	(27.6%)	(0.1%)	4.0%	4.7%
% Increase in Property Rates Revenue			0.0%	0.0%	5.1%	(0.0%)	0.0%	(17.7%)	26.9%	5.2%	4.7%
% Increase in Electricity Revenue			(2.8%)	22.3%	10.7%	(0.0%)	0.0%	(37.2%)	4.4%	5.2%	4.8%
% Increase in Property Rates & Services Charges			(1.2%)	256.6%	7.1%	(0.0%)	0.0%	(22.8%)	4.4%	5.2%	4.8%
Expenditure											
% Increase in Total Operating Expenditure		0.0%	(18.7%)	44.0%	0.1%	4.1%	0.0%	(40.2%)	(2.4%)	3.6%	2.3%
% Increase in Employee Costs		0.0%	2.6%	5.5%	3.5%	1.2%	0.0%	(33.0%)	6.3%	3.6%	0.0%
% Increase in Electricity Bulk Purchases		0.0%	(12.4%)	32.9%	7.5%	0.0%	0.0%	(31.9%)	4.4%	5.2%	4.8%
Average Cost Per Budgeted Employee Position (Remuneration)		0	0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)		0	0	0	0	0	0	0	0	0	0
R&M % of PPE		2.5%	2.7%	5.0%	6.4%	7.4%	7.4%	(241.9%)	(241.9%)	7.3%	7.6%
Asset Renewal and R&M as a % of PPE		5.2%	7.3%	7.5%	9.9%	10.7%	10.7%	(341.1%)	(341.1%)	11.3%	12.1%
Debt Impairment % of Total Billable Revenue		(12.1%)	(0.7%)	0.0%	1.4%	1.4%	1.4%	0.0%	0.0%	0.0%	0.0%
Capital Revenue											
Internally Funded & Other (R'000)		27 049	44 758	44 397	63 634	59 122	59 122	25 790	57 413	44 200	—
Borrowing (R'000)		1 867	6 412	—	9 000	9 000	9 000	252	—	—	—
Grant Funding and Other (R'000)		141 090	161 075	160 163	114 924	117 987	117 987	61 940	95 003	98 153	96 264
Internally Generated funds % of Non Grant Funding		93.5%	87.5%	100.0%	87.6%	86.8%	86.8%	99.0%	100.0%	100.0%	0.0%
Borrowing % of Non Grant Funding		6.5%	12.5%	0.0%	12.4%	13.2%	13.2%	1.0%	0.0%	0.0%	0.0%
Grant Funding % of Total Funding		83.0%	75.9%	78.3%	61.3%	63.4%	63.4%	70.4%	62.3%	69.0%	100.0%
Capital Expenditure											
Total Capital Programme (R'000)		170 007	212 244	204 561	187 558	186 109	186 109	87 981	152 417	142 353	96 264
Asset Renewal		54 631	100 389	53 570	72 990	69 849	69 849	—	62 157	83 753	91 960
Asset Renewal % of Total Capital Expenditure		32.1%	47.3%	26.2%	38.9%	37.5%	37.5%	0.0%	40.8%	58.8%	95.5%
Cash											
Cash Receipts % of Rate Payer & Other		0.0%	(48.1%)	23.7%	22.1%	22.4%	22.4%	21.6%	92.6%	4.1%	4.1%
Cash Coverage Ratio		0	(0)	0	0	0	0	0	0	—	—
Borrowing											
Most recent Credit Rating									0		
Capital Charges to Operating		5.3%	0.0%	5.3%	3.6%	3.4%	3.4%	6.2%	0.9%	0.9%	0.9%
Borrowing Receipts % of Capital Expenditure		0.0%	0.0%	0.0%	12.4%	13.2%	13.2%	0.0%	0.0%	0.0%	0.0%
Reserves											
Uncommitted reserves after application of cash and investments		(18 842)	(302 270)	34 758	60 458	15 069	(75 257)	61 299	103 230	(825 837)	(787 720)
Free Services											
Free Basic Services as a % of Equitable Share		0.0%	0.0%	0.2%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	1.0%
Free Services as a % of Operating Revenue (excl operational transfers)		0.0%	(22.3%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance											
Total Operating Revenue		626 934	(381 034)	1 328 475	1 270 142	1 306 158	1 306 158	945 928	1 304 861	1 356 667	1 420 473
Total Operating Expenditure		1 066 912	867 262	1 248 752	1 250 198	1 301 630	1 301 630	777 883	1 269 936	1 315 162	1 344 870
Surplus/(Deficit) Budgeted Operating Statement		(439 978)	(1 248 296)	79 723	19 944	4 528	4 528	168 045	34 925	41 505	75 603
Surplus/(Deficit) Considering Reserves and Cash Backing		(18 842)	(302 270)	34 758	60 458	15 069	(75 257)	61 299	103 230	(825 837)	(787 720)
MTREF Funded (1) / Unfunded (0)	15	0	0	1	1	1	0	1	1	0	0
MTREF Funded ✓ / Unfunded ✗	15	✗	✗	✓	✓	✓	✗	✓	✓	✗	✗

Table SA11 Property rates summary

KZN216 Ray Nkonyeni - Supporting Table SA11 Property rates summary

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Valuation:	1									
Date of valuation:		01/07/2016	01/07/2016	01/07/2016	1/7/2016	1/7/2016	1/7/2016	1/7/2016	1/7/2022	1/7/2022
Financial year valuation used		2017/18	2018/19	2019/20	2020/21					
Municipal by-laws s6 in place? (Y/N)	2	YES	YES	YES	Y	Y	Y	YES		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	YES	Y	Y	Y	YES		
Municipal partnership s38 used? (Y/N)		N	N	N	Y	Y	Y	N		
No. of assistant valuers (FTE)	3	14	14	14	14	14	14	14	14	14
No. of data collectors (FTE)	3	7	7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3	7	7	7	7	7	7	7	7	7
No. of external valuers (FTE)	3	7	7	7	7	7	7	7	7	7
No. of additional valuers (FTE)	4	7	7	7	7	7	7	7	7	7
Valuation appeal board established? (Y/N)		YES	YES	YES	Y	Y	Y	YES		
Implementation time of new valuation roll (mths)	5	60	60	60	45	45	45	60	44.933	44.933
No. of properties	5	41.339	41.339	42.213	46.401	46.401	46.401	42.213	42.213	42.213
No. of sectional title values	5				13.845	13.845	13.845			
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations		1	1	1	6	6	6	1	1	1
No. of valuation roll amendments		3	3	3				3	3	3
No. of objections by rate payers		13	13	13				13	13	13
No. of appeals by rate payers		1	1	1	81	81	81	1	1	1
No. of successful objections	8	4	4	12	1.363	1.363	1.363	12	12	12
No. of successful objections > 10%	8	4	4	1	442	442	442	1	1	1
Supplementary valuation				793.658.000				793.658.000	793.658.000	793.658.000
Public service infrastructure value (Rm)	5	2.229	2.229	2.229	3.236	3.236	3.236	2.229	2.229	2.229
Municipality owned property value (Rm)		445	445	445	471	471	471	445	445	445
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)				974				974	974	974
Valuation reductions-nature reserves/park (Rm)				2				2	2	2
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)				471				471	471	471
Valuation reductions-public worship (Rm)				288				288	288	288
Valuation reductions-other (Rm)				5.824				5.824	5.824	5.824
Total valuation reductions:		-	-	-	7.558	-	-	7.558	7.558	7.558
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Differential rates used? (Y/N)	5	Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Limit on annual rate increase (s20)? (Y/N)		Yes	Yes	Yes				Yes		
Special rating area used? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)		Yes	Yes	Yes	Y	Y	Y	Yes	Y	Y
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6			413.312				413.312	413.312	413.312
Rate revenue expected to collect (R'000)	6			392.646				392.646	392.646	392.646
Expected cash collection rate (%)				95.0%				95.0%	95.0%	95.0%
Special rating areas (R'000)	7			3.200				3.200	3.200	3.200
Rebates, exemptions - indigent (R'000)				18.975				18.975	18.975	18.975
Rebates, exemptions - pensioners (R'000)				647.759				647.759	647.759	647.759
Rebates, exemptions - bona fide farm. (R'000)				1.218.724				1.218.724	1.218.724	1.218.724
Rebates, exemptions - other (R'000)				3.747.779				3.747.779	3.747.779	3.747.779
Phase-in reductions/discounts (R'000)				-				-	-	-
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	5.633.237	-	-	5.633.237	5.633.237	5.633.237

Table SA12a Property rates by category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2021/22																	
Valuation:																	
No. of properties		33.801	395	1.327	1.646	172	969	1.673		5.826	17	409		9		152	5
No. of sectional title property values		13.845															
No. of unreasonably difficult properties s7(2)		-															
No. of supplementary valuations		6	6	6	6	6	6	6	6	1.599.349	6	6		6		6	6
Supplementary valuation (Rm)		28.788.947	728.248	4.486.960	2.206.988	968.765	470.973	3.235.564		1.599.349	74.722	110.494		4.925		377.472	7.500
No. of valuation roll amendments		3															
No. of objections by rate-payers		1															
No. of appeals by rate-payers		1															
No. of appeals by rate-payers finalised		1															
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		6															
Years since last valuation (select)		6															
Frequency of valuation (select)		6															
Method of valuation used (select)		Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr
Base of valuation (select)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Phasing-in properties s21 (number)		0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	No	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	974	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		471	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	288	-
Valuation reductions-other (Rm)	2	3.757	-	36	1.219	264	548	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	30.312	725	4.544	2.201	964	548	3.213	-	-	70	-	-	-	-	383	8
Total land value (Rm)	6	650	34	100	14	6	27	1	-	-	3	-	-	-	-	7	0
Total value of improvements (Rm)	6	1.144	17	196	9	10	13	0	-	-	-	-	-	-	-	13	-
Total market value (Rm)	6	30.312	725	4.544	2.201	964	548	3.235	-	-	70	-	-	-	-	383	8
Rating:																	
Average rate	3	0.011434	0.019438	0.019438	0.002858	0.019438	-	0.002858	-	-	0.001143	-	-	-	-	0.002858	0.002858
Rate revenue budget (R '000)		299.650	14.100	78.091	2.827	19.256	-	12.968	-	-	75	-	-	-	-	1.104	191
Rate revenue expected to collect (R'000)		284.668	14.100	74.187	2.686	19.256	-	12.968	-	-	71	-	-	-	-	1.049	172
Expected cash collection rate (%)	4	95.0%	100.0%	95.0%	95.0%	100.0%	-	100.0%	-	-	95.0%	-	-	-	-	95.0%	100.0%
Special rating areas (R'000)		3.200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		5.908	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3.412	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		60.193	-	6.754	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, discounts, discounts (R'000)																	

Table SA12b Property rates category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Budget Year 2022/23																	
Valuation:																	
No. of properties		33.801	395	1.327	1.646	172	969	1.673	-	5.826	17	409	-	9	-	152	5
No. of sectional title property values		13.845															
No. of unreasonably difficult properties s7(2)		-															
No. of supplementary valuations		6															
Supplementary valuation (Rm)		28.788.947	728.248	4.486.960	2.206.988	968.765	470.973	3.235.564		1.599.349	74.722	110.494		4.925		377.472	7.500
No. of valuation roll amendments		3															
No. of objections by rate-payers		1															
No. of appeals by rate-payers		1															
No. of appeals by rate-payers finalised		1															
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued		6															
Years since last valuation (select)		6															
Frequency of valuation (select)		6															
Method of valuation used (select)		Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr	Market land & impr
Base of valuation (select)		0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Phasing-in properties s21 (number)		0	0	0	2	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	No	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		-	-	-	-	-	-	3.235	-	-	-	-	-	-	-	-	-
Valuation reductions-nature reserves/park (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	2	-	-	-
Valuation reductions-mineral rights (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-R15,000 threshold (Rm)		600	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Valuation reductions-public worship (Rm)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	288	-
Valuation reductions-other (Rm)	2	4.132	-	39	1.219	264	548	-	-	-	-	-	-	-	-	-	-
Total valuation reductions:																	
Total value used for rating (Rm)	6	30.312	725	4.544	2.201	964	548	3.235	-	-	70	-	-	2	-	383	8
Total land value (Rm)	6	650	34	100	14	6	27	1	-	-	3	-	-	-	-	7	0
Total value of improvements (Rm)	6	1.144	17	196	9	10	13	0	-	-	-	-	-	-	-	13	-
Total market value (Rm)	6	30.312	725	4.544	2.201	964	548	3.235	-	-	70	-	-	-	-	383	8
Rating:																	
Average rate	3	0.011949	0.020313	0.020313	0.002987	0.020313	-	0.002987	-	-	0.001194	-	-	-	-	-	0.002987
Rate revenue budget (R '000)		313.135	14.735	81.605	2.954	20.122	-	456	-	-	79	-	-	-	-	1.154	199
Rate revenue expected to collect (R'000)		297.478	14.735	77.525	2.807	20.122	-	456	-	-	75	-	-	-	-	1.096	199
Expected cash collection rate (%)	4	95.0%	100.0%	95.0%	95.0%	100.0%	0.0%	100.0%	0.0%	0.0%	95.0%	0.0%	0.0%	0.0%	0.0%	95.0%	100.0%
Special rating areas (R'000)		3.344	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - indigent (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - pensioners (R'000)		6.174	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - bona fide farm. (R'000)		-	-	-	3.565	-	-	-	-	-	-	-	-	-	-	-	-
Rebates, exemptions - other (R'000)		62.901	-	7.058	-	-	-	-	-	-	-	-	-	-	-	-	-
Phase-in reductions/discounts (R'000)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total rebates, exemptions, discounts, discounts (R'000)																	

Table SA13a Service Tariffs by category

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Property rates (rate in the Rand)	1								
Residential properties			0.0108	0.0114	0.0119	0.0124	0.0125	0.0132	-
Residential properties - vacant land			0.0216	0.0229	0.0239	0.0248	0.0251	0.0265	-
Formal/informal settlements			-	-	-	-	-	-	-
Small holdings			-	-	-	-	-	-	-
Farm properties - used			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	-
Farm properties - not used			-	-	-	-	0.0031	0.0033	-
Industrial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Business and commercial properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Communal land - residential			-	-	-	-	0.0013	0.0013	-
Communal land - small holdings			-	-	-	-	0.0013	0.0013	-
Communal land - farm property			-	-	-	-	0.0013	0.0013	-
Communal land - business and commercial			-	-	-	-	0.0013	0.0013	-
Communal land - other			0.0011	0.0011	0.0012	0.0012	0.0013	0.0013	-
State-owned properties			0.0183	0.0194	0.0203	0.0211	0.0213	0.0225	-
Municipal properties			-	-	-	-	-	-	-
Public service infrastructure			0.0027	0.0029	0.0030	0.0031	0.0031	0.0033	-
Privately owned towns serviced by the owner			-	-	-	-	-	-	-
State trust land			-	-	-	-	-	-	-
Restitution and redistribution properties			-	-	-	-	-	-	-
Protected areas			-	-	-	-	-	-	-
National monuments properties			-	-	-	-	-	-	-
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15.000	15.000	15.000	15.000	15.000	15.000	15.000
General residential rebate			85.000.0000	85.000.0000	85.000.0000	85.000.0000	85.000.0000	85.000.0000	-
Indigent rebate or exemption			-	-	-	-	-	-	-
Pensioners/social grants rebate or exemption			-	-	300.000.0000	300.000.0000	300.000.0000	300.000.0000	-
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption			-	-	-	-	-	-	-
Other rebates or exemptions	2		-	-	-	-	-	-	-
Water tariffs									
Domestic									
Basic charge/fixd fee (Rands/month)			-	-	-	-	-	-	-
Service point - vacant land (Rands/month)			-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description		Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
								Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Water usage - life line tariff		2	(describe structure)	-	-	-	-	-	-	-
Water usage - Block 1 (c/kl)			(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 2 (c/kl)			(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 3 (c/kl)			(fill in thresholds)	-	-	-	-	-	-	-
Water usage - Block 4 (c/kl)			(fill in thresholds)	-	-	-	-	-	-	-
Other				-	-	-	-	-	-	-
Waste water tariffs										
Domestic										
Basic charge/fixd fee (Rands/month)				-	-	-	-	-	-	-
Service point - vacant land (Rands/month)				-	-	-	-	-	-	-
Waste water - flat rate tariff (c/kl)				-	-	-	-	-	-	-
Volumetric charge - Block 1 (c/kl)			(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 2 (c/kl)			(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 3 (c/kl)			(fill in structure)	-	-	-	-	-	-	-
Volumetric charge - Block 4 (c/kl)			(fill in structure)	-	-	-	-	-	-	-
Other		2		-	-	-	-	-	-	-
Electricity tariffs										
Domestic										
Basic charge/fixd fee (Rands/month)				-	-	260.6800	276.9400	299.3700	323.6200	-
Service point - vacant land (Rands/month)				-	-	-	-	-	-	-
FBE			(how is this targeted?)	-	-	-	-	-	-	-
Life-line tariff - meter			(describe structure)	-	-	-	-	-	-	-
Life-line tariff - prepaid			(describe structure)	-	-	-	-	-	-	-
Flat rate tariff - meter (c/kwh)				-	-	-	-	-	-	-
Flat rate tariff - prepaid (c/kwh)				-	-	-	-	-	-	-
Meter - IBT Block 1 (c/kwh)			(fill in thresholds)	-	-	11.889.0000	12.631.0000	13.654.0000	1.476.0000	-
Meter - IBT Block 2 (c/kwh)			(fill in thresholds)	-	-	15.235.0000	16.186.0000	17.497.0000	189.139.0000	-
Meter - IBT Block 3 (c/kwh)			(fill in thresholds)	-	-	20.415.0000	21.689.0000	23.446.0000	253.451.0000	-
Meter - IBT Block 4 (c/kwh)			(fill in thresholds)	-	-	24.375.0000	25.896.0000	27.994.0000	302.615.0000	-
Meter - IBT Block 5 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 1 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 2 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 3 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 4 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-
Prepaid - IBT Block 5 (c/kwh)			(fill in thresholds)	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2018/19	2019/20	2020/21	Current Year 2021/22	2022/23 Medium Term Revenue & Expenditure Framework		
							Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
<u>Waste management tariffs</u>									
Domestic									
Street cleaning charge			-	-	58.9000	61.5000	64.5800	68.1300	-
Basic charge/fixed fee			-	-	147.1300	153.7500	161.4400	170.3200	-
80l bin - once a week			-	-	-	-	-	-	-
250l bin - once a week			-	-	-	-	-	-	-

Table SA14 Households Bills

KZN216 Ray Nkonyeni - Supporting Table SA14 Household bills

Description	Ref	2018/19	2019/20	2020/21	Current Year 2021/22			2022/23 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2022/23 % incr.	Budget Year 2022/23	Budget Year +1 2023/24	Budget Year +2 2024/25
Rand/cent											
<u>Monthly Account for Household - 'Middle Income Range'</u>	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Affordable Range'</u>	2										
Rates and services charges:											
Property rates		-	-	-	993.20	993.20	993.20	4.8%	1,040.87	1,086.67	1,135.57
Electricity: Basic levy		-	-	-	280.79	280.79	280.79	7.7%	301.77	315.05	329.23
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	138.87	138.87	138.87	4.8%	145.54	151.94	158.78
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	1,412.86	1,412.86	1,412.86	5.3%	1,488.18	1,553.66	1,623.58
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	1,412.86	1,412.86	1,412.86	5.3%	1,488.18	1,553.66	1,623.58
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
<u>Monthly Account for Household - 'Indigent'</u>	3										
<u>Household receiving free basic services</u>											
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

Table SA16 Investments

KZN216 Ray Nkonyeni - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate ^a	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (4)	Investment Top Up	Closing Balance
Name of institution & investment ID	1	Yrs/Months												
Parent municipality														
Standard Bank_378692984011_1		3	3	Y	1	8.1	0	0	20250630	10 908	589	-	1	11 497
Standard Bank_378692984003_2		3	3	Y	1	8.1	0	0	20250630	703	8	711	0	1 422
Standard Bank_378692984004_3		3	3	Y	1	8.1	0	0	20250630	1 166	63	-	0	1 229
Standard Bank_378692984005_4		3	3	Y	1	8.1	0	0	20250630	370	20	-	0	390
Standard Bank_378692984006_5		3	3	Y	1	8.1	0	0	20250630	13	0	13	0	27
Standard Bank_378692984007_6		3	3	Y	1	8.1	0	0	20250630	85	1	86	0	172
Standard Bank_378692984008_7		3	3	Y	1	8.1	0	0	20250630	85	1	86	0	172
Standard Bank_378692984009_8		3	3	Y	1	8.1	0	0	20250630	1 651	20	1 671	0	3 341
Standard Bank_378692984010_9		3	3	Y	1	8.1	0	0	20250630	164	2	166	0	332
Standard Bank_378692984012_10		3	3	Y	1	8.1	0	0	20250630	6 465	78	6 543	0	13 086
Standard Bank_378692984013_11		3	3	Y	1	8.1	0	0	20250630	278	3	281	0	562
Standard Bank_378692984014_12		3	3	Y	1	8.1	0	0	20250630	13 195	159	13 354	1	26 709
Standard Bank_378692984015_13		3	3	Y	1	8.1	0	0	20250630	598	7	605	0	1 210
Standard Bank_378692984018_14		3	3	Y	1	8.1	0	0	20250630	-	492	-	14 706	15 198
Standard Bank_378692984016_15		3	3	Y	1	8	0	0	20250630	56	0	56	-	112
FNB_378692984017_16		3	3	Y	1	8.1	0	0	20250630	12	0	12	-	25
FNB_62726614151_17		3	3	Y	1	8.1	0	0	20250630	523	4 163	610 134	605 698	1 220 518
NEDBANK_74873852518_18		3	3	Y	1	7.75	0	0	20250630	3 911	207	-	-	4 118
NEDBANK_37881000791_17		3	3	Y	1	7.75	0	0	20250630	20 903	1 414	70 000	68 412	160 729
NEDBANK_37881000791_17		3	3	Y	1	7.75	0	0	20250630	20 903	1 414	70 000	68 412	160 729
										-	-	-	-	-
										-	-	-	-	-
										-	-	-	-	-
Municipality sub-total										81 989		773 719	757 230	1 621 578

Table SA17 Borrowings

KZN216 Ray Nkonyeni - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
R thousand		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	(6 085)	(944)	(944)	-	15 056	15 056
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	30 714	63 921	63 921	-	66 921	66 921
Municipality sub-total	1	-	-	-	24 628	62 978	62 978	-	81 978	81 978
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		2 956	-	15 056	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		46 204	-	66 921	-	-	-	-	-	-
Entities sub-total	1	49 160	-	81 978	-	-	-	-	-	-
Total Borrowing	1	49 160	-	81 978	24 628	62 978	62 978	-	81 978	81 978
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	-	-	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		-	-	-	-	-	-	-	-	-
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

Table SA18 Transfers and Grants Receipts

KZN216 Ray Nkonyeni - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		248 761	–	374 569	307 939	342 199	342 199	313 649	313 602	327 879
Local Government Equitable Share		233 153	–	285 237	302 729	302 729	302 729	308 440	311 402	325 529
Expanded Public Works Programme Integrated Grant		5 558	–	5 084	3 255	3 255	3 255	3 159	–	–
Local Government Financial Management Grant		1 950	–	1 950	1 900	1 900	1 900	2 000	2 200	2 300
Public Transport Network Grant		–	–	–	–	–	–	–	–	–
Municipal Disaster Relief Grant		–	–	–	–	–	–	–	–	–
Municipal Infrastructure Grant		–	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		–	–	–	55	55	55	50	–	50
Municipal Disaster Recovery Grant		–	–	82 298	–	–	–	–	–	–
Municipal Disaster Response Grant		8 100	–	–	–	22 760	22 760	–	–	–
Integrated National Electrification Programme Grant		–	–	–	–	11 500	11 500	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
Provincial Government:		68 026	–	15 457	16 717	29 135	29 135	17 901	18 655	19 525
Capacity Building and Other		68 026	–	15 457	16 717	29 135	29 135	17 901	18 655	19 525
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Total Operating Transfers and Grants	5	316 787	–	390 026	324 656	371 334	371 334	331 550	332 257	347 404
Capital Transfers and Grants										
National Government:		150 468	–	113 026	131 663	132 185	132 185	109 254	112 876	110 704
Integrated National Electrification Programme Grant		8 040	–	–	–	–	–	–	–	–
Water Services Infrastructure Grant		–	–	–	–	–	–	–	–	–
Regional Bulk Infrastructure Grant		–	–	–	–	–	–	–	–	–
Integrated National Electrification Programme Grant		8 040	–	–	–	–	–	–	–	–
Energy Efficiency and Demand Side Management Grant		4 000	–	–	5 445	5 445	5 445	4 950	–	4 950
Expanded Public Works Programme Integrated Grant for		–	–	–	–	–	–	–	–	–
Integrated Urban Development Grant		99 131	–	88 848	86 218	86 740	86 740	89 404	81 376	85 022
Neighbourhood Development Partnership Grant		31 257	–	24 178	40 000	40 000	40 000	14 900	31 500	20 732
Municipal Disaster Response Grant		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert desc]		–	–	–	–	–	–	–	–	–
Provincial Government:		11 014	–	7 805	500	3 500	3 500	–	–	–
Specify (Add grant description)		11 014	–	7 805	500	3 500	3 500	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other capital transfers/grants [insert description]		–	–	–	–	–	–	–	–	–
District Municipality:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Other grant providers:		–	–	–	–	–	–	–	–	–
Specify (Add grant description)		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
–		–	–	–	–	–	–	–	–	–
Total Capital Transfers and Grants	5	161 482	–	120 831	132 163	135 685	135 685	109 254	112 876	110 704
TOTAL RECEIPTS OF TRANSFERS & GRANTS		478 270	–	510 857	456 819	507 019	507 019	440 804	445 133	458 108

Explanatory notes to Table SA18 Grants and subsidies Receipts

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

Table SA 19 Grants and subsidies Expenditure

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		244 661	—	373 798	307 939	342 958	342 958	313 649	313 602	327 879
Local Government Equitable Share		233 153	—	285 237	302 729	302 729	302 729	308 440	311 402	325 529
Expanded Public Works Programme Integrated Grant		5 558	—	5 084	3 255	3 255	3 255	3 159	—	—
Local Government Financial Management Grant		1 950	—	1 950	1 900	1 900	1 900	2 000	2 200	2 300
Public Transport Network Grant		—	—	—	—	—	—	—	—	—
Municipal Disaster Relief Grant		—	—	—	—	—	—	—	—	—
Municipal Infrastructure Grant		—	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management Grant	4 000	—	—	—	55	55	55	50	—	50
Municipal Disaster Recovery Grant		—	—	81 527	—	759	759	—	—	—
Municipal Disaster Response Grant		—	—	—	—	22 760	22 760	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	11 500	11 500	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
Provincial Government:		68 059	—	57 338	16 717	29 135	29 135	17 901	18 655	19 525
Capacity Building and Other		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		68 059	—	57 338	16 717	29 135	29 135	17 901	18 655	19 525
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Total operating expenditure of Transfers and Grants:		312 720	—	431 135	324 656	372 093	372 093	331 550	332 257	347 404
Capital expenditure of Transfers and Grants										
National Government:		158 136	—	115 166	131 663	132 185	132 185	109 254	112 876	110 704
Integrated National Electrification Programme Grant		8 101	—	263	—	—	—	—	—	—
Water Services Infrastructure Grant		—	—	—	—	—	—	—	—	—
Regional Bulk Infrastructure Grant		—	—	—	—	—	—	—	—	—
Integrated National Electrification Programme Grant		—	—	—	—	—	—	—	—	—
Energy Efficiency and Demand Side Management Grant	8 101	—	—	263	—	—	—	—	—	—
Expanded Public Works Programme Integrated Grant for		—	—	—	5 445	5 445	5 445	4 950	—	4 950
Integrated Urban Development Grant	96 889	—	—	89 159	86 218	86 740	86 740	89 404	81 376	85 022
Neighbourhood Development Partnership Grant	45 044	—	—	25 379	40 000	40 000	40 000	14 900	31 500	20 732
Municipal Disaster Response Grant		—	—	102	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other capital transfers/grants [insert desc]		—	—	—	—	—	—	—	—	—
Provincial Government:		996	—	6 795	500	3 500	3 500	—	—	—
Specify (Add grant description)		996	—	6 795	500	3 500	3 500	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other capital transfers/grants [insert description]		—	—	—	—	—	—	—	—	—
District Municipality:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Other grant providers:		—	—	—	—	—	—	—	—	—
Specify (Add grant description)		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
—		—	—	—	—	—	—	—	—	—
Total capital expenditure of Transfers and Grants		159 132	—	121 961	132 163	135 685	135 685	109 254	112 876	110 704
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		471 852	—	553 097	456 819	507 778	507 778	440 804	445 133	458 108

Table SA20 Reconciliation of transfers, grant receipts and unspent funds

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		248 761	–	374 569	307 939	342 199	342 199	313 649	313 602	327 879
Repayment of grants		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		244 661	–	373 798	307 939	342 958	342 958	313 649	313 602	327 879
Conditions still to be met - transferred to liabilities		4 100	–	771	–	(759)	(759)	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		68 026	–	15 457	16 717	29 135	29 135	17 901	18 655	19 525
Conditions met - transferred to revenue		68 059	–	57 338	16 717	29 135	29 135	17 901	18 655	19 525
Conditions still to be met - transferred to liabilities		(32)	–	(41 881)	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total operating transfers and grants revenue		312 720	–	431 135	324 656	372 093	372 093	331 550	332 257	347 404
Total operating transfers and grants - CTBM	2	4 068	–	(41 109)	–	(759)	(759)	–	–	–
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		150 468	–	113 026	131 663	132 185	132 185	109 254	112 876	110 704
Conditions met - transferred to revenue		158 136	–	115 166	131 663	132 185	132 185	109 254	112 876	110 704
Conditions still to be met - transferred to liabilities		(7 668)	–	(2 140)	–	–	–	–	–	–
Provincial Government:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		11 014	–	7 805	500	3 500	3 500	–	–	–
Conditions met - transferred to revenue		996	–	6 795	500	3 500	3 500	–	–	–
Conditions still to be met - transferred to liabilities		10 018	–	1 010	–	–	–	–	–	–
District Municipality:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Other grant providers:										
Balance unspent at beginning of the year		–	–	–	–	–	–	–	–	–
Current year receipts		–	–	–	–	–	–	–	–	–
Conditions met - transferred to revenue		–	–	–	–	–	–	–	–	–
Conditions still to be met - transferred to liabilities		–	–	–	–	–	–	–	–	–
Total capital transfers and grants revenue		159 132	–	121 961	132 163	135 685	135 685	109 254	112 876	110 704
Total capital transfers and grants - CTBM	2	2 350	–	(1 130)	–	–	–	–	–	–
TOTAL TRANSFERS AND GRANTS REVENUE		471 852	–	553 097	456 819	507 778	507 778	440 804	445 133	458 108
TOTAL TRANSFERS AND GRANTS - CTBM		6 418	–	(42 240)	–	(759)	(759)	–	–	–

Table SA21 Grants and Subsidy made by the Municipality

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25				2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Creative Events</i>	2	-	-	-	2 500	1 150	1 150	-	2 350	2 473	2 591
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	2 500	1 150	1 150	-	2 350	2 473	2 591
Cash Transfers to other Organs of State											
<i>Higher Education SA (HESA)</i>	3	-	-	-	500	300	300	-	500	526	551
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	500	300	300	-	500	526	551
Cash Transfers to Organisations											
<i>Product</i>		-	-	-	1 200	1 210	1 210	-	1 236	1 301	1 363
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	1 200	1 210	1 210	-	1 236	1 301	1 363
Cash Transfers to Groups of Individuals											
<i>Unspecified</i>		-	-	-	13 433	12 906	12 906	-	11 831	12 452	13 043
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	13 433	12 906	12 906	-	11 831	12 452	13 043
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	17 633	15 566	15 566	-	15 917	16 753	17 548
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Insert description</i>	5	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS	6	-	-	-	17 633	15 566	15 566	-	15 917	16 753	17 548

Table SA22 Councilors and Staff Benefits

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

Summary of Employee and Councillor remuneration R thousand	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		-	-	-	18 276	17 948	17 948	17 948	17 948	17 948
Pension and UIF Contributions		-	-	-	755	923	923	923	923	923
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	3 129	3 129	3 129	3 129	3 129	3 129
Housing Allowances		-	-	-	8 977	9 245	9 245	9 245	9 245	9 245
Other benefits and allowances		-	-	-	3 049	3 743	3 743	3 743	3 743	3 743
Sub Total - Councillors		-	-	-	34 185	34 988	34 988	34 988	34 988	34 988
% increase	4		-	-	-	2.3%	-	-	-	-
Senior Managers of the Municipality	2									
Basic Salaries and Wages		-	-	-	6 584	3 320	3 320	4 004	4 004	4 004
Pension and UIF Contributions		-	-	-	90	177	177	227	227	227
Medical Aid Contributions		-	-	-	51	85	85	102	102	102
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	913	547	547	800	800	800
Motor Vehicle Allowance		-	-	-	732	888	888	1 099	1 099	1 099
Cellphone Allowance		-	-	-	63	74	74	90	90	90
Housing Allowances		-	-	-	1 332	1 449	1 449	1 449	1 449	1 449
Other benefits and allowances		-	-	-	0	1	1	1	1	1
Payments in lieu of leave		-	-	-	21	21	21	21	21	21
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		-	-	-	9 787	6 562	6 562	7 794	7 794	7 794
% increase	4		-	-	-	(33.0%)	-	18.8%	-	-
Other Municipal Staff										
Basic Salaries and Wages		-	-	-	333 067	333 660	333 660	366 367	385 601	385 601
Pension and UIF Contributions		-	-	-	53 500	55 498	55 498	55 361	55 361	55 361
Medical Aid Contributions		-	-	-	21 895	23 874	23 874	23 752	23 752	23 752
Overtime		-	-	-	22 014	23 976	23 976	23 916	23 916	23 916
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	20 003	21 010	21 010	19 943	19 943	19 943
Cellphone Allowance		-	-	-	1 047	1 053	1 053	1 016	1 016	1 016
Housing Allowances		-	-	-	2 873	3 968	3 968	2 712	2 854	2 854
Other benefits and allowances		-	-	-	5 507	5 630	5 630	5 612	5 612	5 612
Payments in lieu of leave		-	-	-	5 907	5 907	5 907	5 907	5 907	5 907
Long service awards		-	-	-	3 016	3 186	3 186	-	-	-
Post-retirement benefit obligations		-	-	-	17 420	17 417	17 417	21 653	21 653	21 653
Entertainment		-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	1 263	1 511	1 511	677	677	677
In kind benefits		-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		-	-	-	487 510	496 689	496 689	526 916	546 292	546 292
% increase	4		-	-	-	1.9%	-	6.1%	3.7%	-
Total Parent Municipality		-	-	-	531 483	538 240	538 240	569 698	589 074	589 074

Explanatory notes to Table SA22 Councilors and Staff Benefits

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

Table SA24 Summary of personnel

KZN216 Ray Nkonyeni - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2020/21			Current Year 2021/22			Budget Year 2022/23		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		72	-	72	72	-	72	72	-	72
Board Members of municipal entities	4	-	-	-	-	-	-	-	-	-
Municipal employees	5	-	-	-	-	-	-	-	-	-
Municipal Manager and Senior Managers	3	8	-	8	8	-	8	8	-	8
Other Managers	7	40	-	-	40	-	-	40	-	-
Professionals		11	-	-	11	-	-	11	-	-
Finance		-	-	-	-	-	-	-	-	-
Spatial/town planning		5	-	-	5	-	-	5	-	-
Information Technology		-	-	-	-	-	-	-	-	-
Roads		-	-	-	-	-	-	-	-	-
Electricity		1	-	-	1	-	-	1	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		5	-	-	5	-	-	5	-	-
Technicians		43	-	-	43	-	-	43	-	-
Finance		1	-	-	1	-	-	1	-	-
Spatial/town planning		6	-	-	6	-	-	6	-	-
Information Technology		6	-	-	6	-	-	6	-	-
Roads		2	-	-	2	-	-	2	-	-
Electricity		9	-	-	9	-	-	9	-	-
Water		-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-
Refuse		-	-	-	-	-	-	-	-	-
Other		19	-	-	19	-	-	19	-	-
Clerks (Clerical and administrative)		551	-	-	551	-	-	551	-	-
Service and sales workers		-	-	-	-	-	-	-	-	-
Skilled agricultural and fishery workers		-	-	-	-	-	-	-	-	-
Craft and related trades		-	-	-	-	-	-	-	-	-
Plant and Machine Operators		122	-	-	122	-	-	122	-	-
Elementary Occupations		307	-	-	307	-	-	307	-	-
TOTAL PERSONNEL NUMBERS	9	1.154	-	80	1.154	-	80	1.154	-	80
% increase		-	-	-	-	-	-	-	-	-
Total municipal employees headcount	6, 10	-	-	-	-	-	-	-	-	-
Finance personnel headcount	8, 10	-	-	-	-	-	-	-	-	-
Human Resources personnel headcount	8, 10	-	-	-	-	-	-	-	-	-

SA 25 Monthly Revenue and Expenditure

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand																
Revenue																
Exchange Revenue																
Service charges - Electricity		18 024	18 024	18 024	18 024	18 024	18 024	18 024	18 024	18 024	18 024	18 024	18 024	216 283	227 638	238 451
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	6 206	74 473	78 383	82 106
Sale of Goods and Rendering of Services		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	12 712	13 379	14 015
Agency services		611	611	611	611	611	611	611	611	611	611	611	611	7 331	7 716	8 083
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		866	866	866	866	866	866	866	866	866	866	866	866	10 394	10 940	11 459
Interest earned from Current and Non Current Assets		1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 802	14 527	15 217
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		456	456	456	456	456	456	456	456	456	456	456	456	5 477	5 765	6 038
Licence and permits		41	41	41	41	41	41	41	41	41	41	41	41	493	519	544
Special rating levies		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		87	87	87	87	87	87	87	87	87	87	87	87	1 041	1 096	1 148
Non-Exchange Revenue																
Property rates		46 358	46 358	46 358	46 358	46 358	46 358	46 358	46 358	46 358	46 358	46 358	46 358	566 296	585 501	613 313
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	2 196	26 357	27 741	29 059
Licences or permits		1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	1 040	12 477	13 132	13 756
Transfer and subsidies - Operational		27 629	27 629	27 629	27 629	27 629	27 629	27 629	27 629	27 629	27 629	27 629	27 629	331 550	332 257	347 404
Interest		3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	3 014	36 173	38 072	39 881
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations																
Total Revenue (excluding capital transfers and contributions)		108 738	108 738	108 738	108 738	108 738	108 738	108 738	108 738	108 738	108 738	108 738	108 738	1 304 861	1 356 667	1 420 473
Expenditure																
Employee related costs		44 559	44 559	44 559	44 559	44 559	44 559	44 559	44 559	44 559	44 559	44 559	44 559	534 710	554 086	554 086
Remuneration of councillors		2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	2 916	34 988	34 988	34 988
Bulk purchases - electricity		13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	160 306	168 722	176 737
Inventory consumed		981	981	981	981	981	981	981	981	981	981	981	981	11 774	12 392	12 980
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	8 987	107 839	112 692	115 510
Interest		927	927	927	927	927	927	927	927	927	927	927	927	11 126	11 710	12 266
Contracted services		19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	19 382	232 584	244 068	253 530
Transfers and subsidies		1 326	1 326	1 326	1 326	1 326	1 326	1 326	1 326	1 326	1 326	1 326	1 326	15 917	16 753	17 548
Irrecoverable debts written off		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational costs		13 391	13 391	13 391	13 391	13 391	13 391	13 391	13 391	13 391	13 391	13 391	13 391	160 692	159 751	167 225
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	1 269 936	1 315 162	1 344 870
Surplus/(Deficit)		2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	2 910	34 925	41 505	75 603
Transfers and subsidies - capital (monetary allocations)		(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	(9 105)	135 074	34 925	75 603
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	109 254	112 876	110 704
Surplus/(Deficit) after capital transfers & contributions		(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	247 239	179 104	195 886
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	144 179	144 179	186 307
Surplus/(Deficit) after income tax		(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	103 060	34 925	75 603
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	144 179	144 179	186 307
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	247 239	179 104	195 886
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	144 179	144 179	186 307
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	(6 194)	391 418	323 283	350 266

Table SA26 Budgeted Monthly Revenue and Expenditure

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Revenue by Vote																
Vote 1 - Executive and Council		25 703	25 703	25 703	25 703	25 703	25 703	25 703	25 703	25 703	25 703		51 407	308 440	311 402	325 529
Vote 2 - Finance and Administration		51 849	51 849	51 849	51 849	51 849	51 849	51 849	51 849	51 849	51 849		103 697	622 183	654 943	686 048
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Vote 4 - Community and Social Services		1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510	1 510		2 490	17 590	18 304	19 159
Vote 5 - Sport and Recreation		4	4	4	4	4	4	4	4	4	4		9	53	55	58
Vote 6 - Public Safety		14	14	14	14	14	14	14	14	14	14		57	695	756	790
Vote 7 - Housing		326	326	326	326	326	326	326	326	326	326		653	3 916	4 121	4 317
Vote 8 - Other		106	106	106	106	106	106	106	106	106	106		(1 064)	-	-	-
Vote 9 - Planning and Development		8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998	8 998		17 996	107 977	116 741	109 803
Vote 10 - Road Transport		4 045	4 045	4 045	4 045	4 045	4 045	4 045	4 045	4 045	4 045		8 090	48 537	51 085	53 512
Vote 11 - Environmental Protection		35	35	35	35	35	35	35	35	35	35		1 346	1 693	1 781	1 866
Vote 12 - Energy Sources		18 651	18 651	18 651	18 651	18 651	18 651	18 651	18 651	18 651	18 651		37 302	223 811	230 298	246 237
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Vote 15 - Waste Management		6 602	6 602	6 602	6 602	6 602	6 602	6 602	6 602	6 602	6 602		13 204	79 221	80 055	83 858
Total Revenue by Vote		117 843	117 843	117 843	117 843	117 843	117 843	117 843	117 843	117 843	117 843	-	235 686	1 414 115	1 469 543	1 531 177
Expenditure by Vote to be appropriated																
Vote 1 - Executive and Council		4 879	4 879	4 879	4 879	4 879	4 879	4 879	4 879	4 879	4 879		10 799	59 587	60 671	61 457
Vote 2 - Finance and Administration		26 740	26 740	26 740	26 740	26 740	26 740	26 740	26 740	26 740	26 740		(5 195)	262 209	274 374	278 777
Vote 3 - Internal Audit		3 178	3 178	3 178	3 178	3 178	3 178	3 178	3 178	3 178	3 178		63 992	95 777	100 236	103 752
Vote 4 - Community and Social Services		6 124	6 124	6 124	6 124	6 124	6 124	6 124	6 124	6 124	6 124		8 876	70 117	72 837	73 810
Vote 5 - Sport and Recreation		470	470	470	470	470	470	470	470	470	470		940	5 639	5 824	5 884
Vote 6 - Public Safety		5 809	5 809	5 809	5 809	5 809	5 809	5 809	5 809	5 809	5 809		14 989	73 077	75 228	75 740
Vote 7 - Housing		857	857	857	857	857	857	857	857	857	857		1 714	10 281	10 593	10 676
Vote 8 - Other		1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059	1 059		(10 586)	-	-	-
Vote 9 - Planning and Development		5 508	5 508	5 508	5 508	5 508	5 508	5 508	5 508	5 508	5 508		11 216	67 296	69 878	71 253
Vote 10 - Road Transport		18 314	18 314	18 314	18 314	18 314	18 314	18 314	18 314	18 314	18 314		36 638	219 867	221 615	225 747
Vote 11 - Environmental Protection		2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270	2 270		17 243	39 943	41 760	43 277
Vote 12 - Energy Sources		16 159	16 159	16 159	16 159	16 159	16 159	16 159	16 159	16 159	16 159		32 317	193 903	203 001	211 902
Vote 13 - Water Management		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Vote 15 - Waste Management		14 362	14 362	14 362	14 362	14 362	14 362	14 362	14 362	14 362	14 362		28 723	172 339	179 146	182 595
Total Expenditure by Vote		105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	105 828	-	211 656	1 269 396	1 315 162	1 344 870
Surplus/(Deficit) before assoc.		12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	-	24 030	144 719	154 381	186 307
Income Tax		-	-	-	-	-	-	-	-	-	-		144 179	144 179	154 381	186 307
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-		-	-	-	-
Surplus/(Deficit)	1	12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	12 015	-	168 209	288 358	306 762	372 613

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

Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

[illegible]

Table SA29 Budgeted Monthly Capital expenditure

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

Description	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		R thousand														
Capital Expenditure - Functional	1															
Governance and administration		291	291	291	291	291	291	291	291	291	291	291	291	3 493	-	-
Executive and council		33	33	33	33	33	33	33	33	33	33	33	33	401	-	-
Finance and administration		231	231	231	231	231	231	231	231	231	231	231	231	2 772	-	-
Internal audit		27	27	27	27	27	27	27	27	27	27	27	27	320	-	-
Community and public safety		347	347	347	347	347	347	347	347	347	347	347	347	4 160	-	-
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		329	329	329	329	329	329	329	329	329	329	329	329	3 950	-	-
Housing		18	18	18	18	18	18	18	18	18	18	18	18	210	-	-
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and environmental services		11 613	11 613	11 613	11 613	11 613	11 613	11 613	11 613	11 613	11 613	11 613	11 613	139 359	142 353	91 960
Planning and development		10 454	10 454	10 454	10 454	10 454	10 454	10 454	10 454	10 454	10 454	10 454	10 454	125 449	142 353	91 960
Road transport		1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	1 101	13 210	-	-
Environmental protection		58	58	58	58	58	58	58	58	58	58	58	58	700	-	-
Trading services		400	400	400	400	400	400	400	400	400	400	400	400	4 804	-	4 304
Energy sources		359	359	359	359	359	359	359	359	359	359	359	359	4 304	-	4 304
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste management		42	42	42	42	42	42	42	42	42	42	42	42	500	-	-
Other		50	50	50	50	50	50	50	50	50	50	50	50	600	-	-
Total Capital Expenditure - Functional	2	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	152 417	142 353	96 264
Funded by:																
National Government		7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	95 003	98 153	96 264
Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat./ Prov. Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporatns, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital		7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	7 917	95 003	98 153	96 264
Borrowing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds		4 784	4 784	4 784	4 784	4 784	4 784	4 784	4 784	4 784	4 784	4 784	4 784	57 413	44 200	-
Total Capital Funding		12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	12 701	152 417	142 353	96 264

Table SA30 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Ref	Budget Year 2025/26												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
		R thousand														
Cash Receipts By Source																
Property rates		45 533	91 066	45 533	45 533	45 533	45 533	45 533	45 533	45 533	45 533	-	-	500 862	522 900	535 973
Service charges - electricity revenue		16 221	16 221	16 221	16 221	16 221	16 221	16 221	16 221	16 221	16 221	16 221	16 221	194 655	203 220	208 300
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		5 691	5 691	5 691	5 691	5 691	5 691	5 691	5 691	5 691	5 691	5 691	5 691	68 280	71 286	73 077
Rent of facilities and equipment		913	913	913	913	913	913	913	913	913	913	913	913	10 854	11 483	11 890
Interest earned - external investments		1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	1 150	13 802	14 527	15 217
Interest earned - outstanding debtors		786	786	786	786	786	786	786	786	786	786	786	786	9 435	9 850	10 096
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		110	110	110	110	110	110	110	110	110	110	110	110	1 316	1 374	1 409
Licences and permits		2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	2 162	25 941	27 192	28 179
Agency services		1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	1 222	14 663	15 370	15 928
Transfers and Subsidies - Operational		27 675	27 675	27 675	27 675	27 675	27 675	27 675	27 675	27 675	27 675	27 675	27 675	334 518	335 376	350 662
Other revenue		3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	3 670	44 236	45 545	39 509
Cash Receipts by Source		105 332	159 847	105 332	105 332	105 332	105 332	105 332	105 332	105 332	105 332	59 817	59 817	1 218 472	1 258 130	1 290 240
Other Cash Flows by Source																
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	9 105	109 254	112 876	110 704
Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on Disposal of Fixed and Intangible Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/ refinancing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VAT Control (receipts)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Receipts by Source		114 437	159 952	114 437	114 437	114 437	114 437	114 437	114 437	114 437	114 437	68 922	68 922	1 327 726	1 371 006	1 409 944
Cash Payments by Type																
Employer related costs		44 897	44 897	44 897	44 897	44 897	44 897	44 897	44 897	44 897	44 897	44 897	44 897	538 765	562 471	576 532
Remuneration of councillors		2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	2 849	34 185	35 689	36 582
Interest		927	927	927	927	927	927	927	927	927	927	927	927	11 126	11 615	11 906
Bulk purchases - electricity		13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	13 359	160 306	167 360	171 544
Acquisitions - water & other inventory		1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	1 026	12 315	12 857	13 178
Contracted services		21 010	20 412	20 760	21 010	20 760	20 760	21 010	20 760	20 760	20 760	12 644	11 942	232 584	242 818	248 888
Transfers and subsidies - other municipalities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - other		1 020	1 020	1 020	1 020	1 020	1 020	1 020	1 020	1 020	1 020	1 230	783	15 917	16 617	17 033
Other expenditure		13 643	13 522	13 555	13 643	13 543	13 555	13 543	13 643	13 555	13 543	12 632	8 258	156 637	163 529	167 617
Cash Payments by Type		98 731	98 013	98 983	109 153	102 082	98 381	98 731	98 381	98 731	98 381	89 564	84 041	1 161 835	1 212 956	1 243 280
Other Cash Flows/Payments by Type																
Capital assets		7 590	7 590	28 576	8 190	5 811	26 212	5 601	5 601	24 862	4 351	4 277	24 008	152 667	99 184	101 663
Repayment of borrowing		2 233	2 233	2 702	2 233	2 233	2 702	2 233	2 233	2 702	2 233	2 233	2 702	28 671	29 850	30 549
Total Cash Payments by Type		108 553	107 835	129 672	109 153	110 125	127 308	106 214	106 564	125 558	104 964	96 074	110 751	1 343 173	1 341 989	1 375 492
NET INCREASE/(DECREASE) IN CASH HELD		5 883	52 116	(15 235)	5 283	4 311	(12 871)	8 223	7 873	(11 521)	9 473	(27 153)	(41 830)	(15 447)	29 017	25 452
Cash/cash equivalents at the month/year begin:		66 405	72 289	124 405	109 170	114 453	118 765	105 893	114 116	121 989	110 468	119 940	92 788	66 405	50 958	79 975
Cash/cash equivalents at the month/year end:		72 289	124 405	109 170	114 453	118 765	105 893	114 116	121 989	110 468	119 940	92 788	50 958	50 958	79 975	105 427

Table SA34a Capital Expenditure on new assets by asset class

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on new assets by Asset Class/Sub-class										
Infrastructure		80 960	65 544	122 253	83 585	87 510	87 510	67 547	47 400	4 304
Roads Infrastructure		74 550	42 359	107 754	55 450	58 696	58 696	48 243	28 000	–
Roads		35 782	24 581	95 535	35 450	41 350	41 350	32 643	17 000	–
Road Structures		38 767	17 779	12 219	20 000	17 346	17 346	15 600	11 000	–
Road Furniture		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Storm water Infrastructure		4 422	12 127	12 255	12 000	14 624	14 624	13 000	17 000	–
Drainage Collection		4 422	12 127	12 255	12 000	14 624	14 624	13 000	17 000	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
Electrical Infrastructure		1 988	11 058	2 243	15 735	14 189	14 189	6 304	2 400	4 304
Power Plants		–	–	–	–	–	–	–	–	–
HV Substations		–	–	–	–	–	–	–	–	–
HV Switching Station		–	–	–	–	–	–	–	–	–
HV Transmission Conductors		–	–	–	–	–	–	–	–	–
MV Substations		708	1 109	–	–	–	–	–	–	–
MV Switching Stations		1 280	1 965	–	1 500	1 500	1 500	–	–	–
MV Networks		–	–	–	–	–	–	–	–	–
LV Networks		–	7 983	2 243	14 235	12 689	12 689	6 304	2 400	4 304
Capital Spares		–	–	–	–	–	–	–	–	–
Water Supply Infrastructure		–	–	–	400	–	–	–	–	–
Dams and Weirs		–	–	–	–	–	–	–	–	–
Boreholes		–	–	–	400	–	–	–	–	–
Reservoirs		–	–	–	–	–	–	–	–	–
Pump Stations		–	–	–	–	–	–	–	–	–
Water Treatment Works		–	–	–	–	–	–	–	–	–
Bulk Mains		–	–	–	–	–	–	–	–	–
Distribution		–	–	–	–	–	–	–	–	–
Distribution Points		–	–	–	–	–	–	–	–	–
PRV Stations		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Sanitation Infrastructure		–	–	–	–	–	–	–	–	–
Pump Station		–	–	–	–	–	–	–	–	–
Reticulation		–	–	–	–	–	–	–	–	–
Waste Water Treatment Works		–	–	–	–	–	–	–	–	–
Outfall Sewers		–	–	–	–	–	–	–	–	–
Toilet Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Solid Waste Infrastructure		–	–	–	–	–	–	–	–	–
Landfill Sites		–	–	–	–	–	–	–	–	–
Waste Transfer Stations		–	–	–	–	–	–	–	–	–
Waste Processing Facilities		–	–	–	–	–	–	–	–	–
Waste Drop-off Points		–	–	–	–	–	–	–	–	–
Waste Separation Facilities		–	–	–	–	–	–	–	–	–
Electricity Generation Facilities		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Rail Infrastructure		–	–	–	–	–	–	–	–	–
Rail Lines		–	–	–	–	–	–	–	–	–
Rail Structures		–	–	–	–	–	–	–	–	–
Rail Furniture		–	–	–	–	–	–	–	–	–
Drainage Collection		–	–	–	–	–	–	–	–	–
Storm water Conveyance		–	–	–	–	–	–	–	–	–
Attenuation		–	–	–	–	–	–	–	–	–
MV Substations		–	–	–	–	–	–	–	–	–
LV Networks		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Coastal Infrastructure		–	–	–	–	–	–	–	–	–
Sand Pumps		–	–	–	–	–	–	–	–	–
Piers		–	–	–	–	–	–	–	–	–
Revetments		–	–	–	–	–	–	–	–	–
Promenades		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Information and Communication Infrastructure		–	–	–	–	–	–	–	–	–
Data Centres		–	–	–	–	–	–	–	–	–
Core Layers		–	–	–	–	–	–	–	–	–
Distribution Layers		–	–	–	–	–	–	–	–	–
Capital Spares		–	–	–	–	–	–	–	–	–
Community Assets		5 544	18 038	22 992	5 550	10 150	10 150	3 100	–	–
Community Facilities		2 590	15 409	9 481	1 450	3 400	3 400	100	–	–
Halls		1 400	11 298	6 435	–	–	–	–	–	–
Centres		–	–	–	–	–	–	–	–	–
Crèches		–	–	–	–	–	–	–	–	–
Clinics/Care Centres		–	–	–	–	–	–	–	–	–
Fire/Ambulance Stations		–	–	–	–	–	–	–	–	–
Testing Stations		–	–	–	–	–	–	–	–	–
Museums		–	–	–	–	–	–	–	–	–
Galleries		–	–	–	–	–	–	–	–	–
Theatres		–	–	–	–	–	–	–	–	–
Libraries		–	–	–	–	–	–	–	–	–
Cemeteries/Crematoria		334	–	–	–	–	–	–	–	–
Police		–	–	–	–	–	–	–	–	–
Parks		–	–	2 113	50	–	–	–	–	–

Table SA34b Capital expenditure on renewal of existing assets by class

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Capital expenditure on renewal of existing assets by Asset Class/Sub-class										
Infrastructure		2 546	29 429	9 405	18 900	18 166	18 166	17 200	15 500	-
Roads Infrastructure		1 958	19 188	9 405	14 600	14 066	14 066	16 500	15 500	-
Roads		402	12 625	9 405	13 600	13 300	13 300	15 000	15 000	-
Road Structures		1 556	6 564	-	1 000	766	766	1 500	500	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	7 132	-	-	-	-	-	-	-
Drainage Collection		-	7 132	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		587	2 720	-	3 500	3 500	3 500	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	2 500	2 500	2 500	-	-	-
MV Substations		587	1 896	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	825	-	1 000	1 000	1 000	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	389	-	800	600	600	700	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	389	-	800	600	600	700	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		2 928	73	284	11 972	8 511	8 511	16 500	11 662	73 932
Community Facilities		2 120	73	284	11 972	8 511	8 511	16 500	11 662	73 932
Halls		2 120	73	284	10 972	8 361	8 361	16 000	7 662	73 932
Centres		-	-	-	1 000	150	150	500	4 000	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-

Nature Reserves	-	-	-	-	-	-	-	-	-	
Public Ablution Facilities	-	-	-	-	-	-	-	-	-	
Markets	-	-	-	-	-	-	-	-	-	
Stalls	-	-	-	-	-	-	-	-	-	
Abattoirs	-	-	-	-	-	-	-	-	-	
Airports	-	-	-	-	-	-	-	-	-	
Taxi Ranks/Bus Terminals	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Sport and Recreation Facilities	808	-	-	-	-	-	-	-	-	
Indoor Facilities	-	-	-	-	-	-	-	-	-	
Outdoor Facilities	808	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Heritage assets	-	-	-	-	-	-	-	-	-	
Monuments	-	-	-	-	-	-	-	-	-	
Historic Buildings	-	-	-	-	-	-	-	-	-	
Works of Art	-	-	-	-	-	-	-	-	-	
Conservation Areas	-	-	-	-	-	-	-	-	-	
Other Heritage	-	-	-	-	-	-	-	-	-	
Investment properties	-	-	-	-	-	-	-	-	-	
Revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Non-revenue Generating	-	-	-	-	-	-	-	-	-	
Improved Property	-	-	-	-	-	-	-	-	-	
Unimproved Property	-	-	-	-	-	-	-	-	-	
Other assets	-	-	-	435	435	435	-	-	-	
Operational Buildings	-	-	-	435	435	435	-	-	-	
Municipal Offices	-	-	-	-	-	-	-	-	-	
Pay/Enquiry Points	-	-	-	-	-	-	-	-	-	
Building Plan Offices	-	-	-	-	-	-	-	-	-	
Workshops	-	-	-	-	-	-	-	-	-	
Yards	-	-	-	435	435	435	-	-	-	
Stores	-	-	-	-	-	-	-	-	-	
Laboratories	-	-	-	-	-	-	-	-	-	
Training Centres	-	-	-	-	-	-	-	-	-	
Manufacturing Plant	-	-	-	-	-	-	-	-	-	
Depots	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Housing	-	-	-	-	-	-	-	-	-	
Staff Housing	-	-	-	-	-	-	-	-	-	
Social Housing	-	-	-	-	-	-	-	-	-	
Capital Spares	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Biological or Cultivated Assets	-	-	-	-	-	-	-	-	-	
Intangible Assets	-	-	-	-	-	-	-	-	-	
Servitudes	-	-	-	-	-	-	-	-	-	
Licences and Rights	-	-	-	-	-	-	-	-	-	
Water Rights	-	-	-	-	-	-	-	-	-	
Effluent Licenses	-	-	-	-	-	-	-	-	-	
Solid Waste Licenses	-	-	-	-	-	-	-	-	-	
Computer Software and Applications	-	-	-	-	-	-	-	-	-	
Load Settlement Software Applications	-	-	-	-	-	-	-	-	-	
Unspecified	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Computer Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Furniture and Office Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Machinery and Equipment	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Transport Assets	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Land	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Zoo's, Marine and Non-biological Animals	-	-	-	-	-	-	-	-	-	
Living resources	-	-	-	-	-	-	-	-	-	
Mature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Immature	-	-	-	-	-	-	-	-	-	
Policing and Protection	-	-	-	-	-	-	-	-	-	
Zoological plants and animals	-	-	-	-	-	-	-	-	-	
Total Capital Expenditure on renewal of existing assets	1	5 474	29 502	9 690	31 307	27 112	27 112	33 700	27 162	73 932

Table SA34c Repairs and Maintenance expenditure by type

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		33 329	35 520	82 069	106 806	126 654	126 654	117 499	118 317	121 189
Roads Infrastructure		22 754	29 688	91 459	93 411	112 729	112 729	101 275	101 484	104 022
Roads		22 754	29 688	91 459	93 411	112 729	112 729	101 275	101 484	104 022
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		10 575	5 831	(12 559)	10 895	11 926	11 926	14 474	14 991	15 237
Power Plants		36	-	8	10	15	15	15	16	17
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		8 921	2 645	1 176	1 441	1 441	1 441	1 400	1 474	1 544
LV Networks		1 618	3 186	(13 743)	9 444	10 470	10 470	13 059	13 502	13 677
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	3 169	2 500	2 000	2 000	1 750	1 842	1 929
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	3 169	2 500	2 000	2 000	1 750	1 842	1 929
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		617	779	530	500	1 988	1 988	400	421	441

Community Assets		617	779	530	500	1 988	1 988	400	421	441
Community Facilities		617	779	530	500	1 988	1 988	400	421	441
Halls		-	-	-	-	-	-	-	-	-
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		617	779	530	500	800	800	400	421	441
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	1 188	1 188	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		5 092	4 350	5 644	13 165	12 158	12 158	14 792	15 151	15 534
Operational Buildings		5 092	4 350	5 644	13 165	12 158	12 158	14 792	15 151	15 534
Municipal Offices		4 976	3 276	4 652	12 515	11 508	11 508	14 042	14 361	14 707
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		116	1 074	993	650	650	650	750	789	827
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		28	13	-	150	-	-	100	105	110
Furniture and Office Equipment		28	13	-	150	-	-	100	105	110
Machinery and Equipment		1 911	1 935	2 900	3 970	5 225	5 225	7 620	7 979	8 245
Machinery and Equipment		1 911	1 935	2 900	3 970	5 225	5 225	7 620	7 979	8 245
Transport Assets		10 661	15 289	17 068	11 009	9 239	9 239	11 110	8 966	9 356
Transport Assets		10 661	15 289	17 068	11 009	9 239	9 239	11 110	8 966	9 356
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Repairs and Maintenance Expenditure	1	51 638	57 885	108 212	135 600	155 264	155 264	151 521	150 939	154 875

Table SA34d Depreciation by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
R thousand	1									
Depreciation by Asset Class/Sub-class										
Infrastructure		47 575	42 935	43 555	55 952	55 952	55 952	55 952	55 514	59 550
Roads Infrastructure		47 575	42 935	43 555	35 952	35 952	35 952	35 952	35 514	39 550
Roads		47 575	42 935	43 555	35 952	35 952	35 952	35 952	35 514	39 550
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PMV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Landfill Sites		-	-	-	-	-	-	-	-	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		26 716	28 216	27 038	28 893	28 893	28 893	28 893	30 193	30 948
Community Facilities		26 716	28 216	27 038	28 893	28 893	28 893	28 893	30 193	30 948
Halls		26 716	28 216	27 038	28 893	28 893	28 893	28 893	30 193	30 948
Centres		-	-	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	-	-	-
Public Open Space		-	-	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		469	368	146	836	836	836	836	874	895
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		469	368	146	836	836	836	836	874	895
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licences		-	-	-	-	-	-	-	-	-
Solid Waste Licences		-	-	-	-	-	-	-	-	-
Computer Software and Applications		469	368	146	836	836	836	836	874	895
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		1 678	2 901	3 779	4 508	4 508	4 508	4 508	4 711	4 829
Computer Equipment		1 678	2 901	3 779	4 508	4 508	4 508	4 508	4 711	4 829
Furniture and Office Equipment		1 093	1 200	1 355	1 412	1 412	1 412	1 412	1 475	1 512
Furniture and Office Equipment		1 093	1 200	1 355	1 412	1 412	1 412	1 412	1 475	1 512
Machinery and Equipment		1 073	1 460	1 121	1 931	1 931	1 931	1 931	2 018	2 068
Machinery and Equipment		1 073	1 460	1 121	1 931	1 931	1 931	1 931	2 018	2 068
Transport Assets		10 104	10 188	12 017	11 487	11 487	11 487	11 487	12 004	12 304
Transport Assets		10 104	10 188	12 017	11 487	11 487	11 487	11 487	12 004	12 304
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	88 712	87 271	89 322	86 018	86 018	86 018	86 018	89 888	92 136

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

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

Description	Ref	2021/22	2022/23	2023/24	Current Year 2024/25			2025/26 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28
Capital expenditure on upgrading of existing assets by Asset Class/Sub-class										
Infrastructure		19 470	52 547	42 609	37 783	39 201	39 201	25 457	45 391	18 028
Roads Infrastructure		17 115	52 547	32 479	35 783	35 701	35 701	19 457	35 391	18 028
Roads		17 115	52 064	32 479	35 783	35 701	35 701	19 457	35 391	18 028
Road Structures			483	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		17 115	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticulation		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		2 354	-	10 131	2 000	3 500	3 500	6 000	10 000	-
Landfill Sites		2 354	-	10 131	2 000	3 500	3 500	6 000	10 000	-
Waste Transfer Stations		-	-	-	-	-	-	-	-	-
Waste Processing Facilities		-	-	-	-	-	-	-	-	-
Waste Drop-off Points		-	-	-	-	-	-	-	-	-
Waste Separation Facilities		-	-	-	-	-	-	-	-	-
Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Rail Lines		-	-	-	-	-	-	-	-	-
Rail Structures		-	-	-	-	-	-	-	-	-
Rail Furniture		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-

Community Assets		29 687	18 340	1 271	3 900	3 536	3 536	3 000	11 200	-
Community Facilities		29 687	18 340	1 271	3 800	3 530	3 530	2 000	10 000	-
Halls		-	-	-	-	-	-	-	-	-
Centres		26 542	17 942	1 271	3 000	3 130	3 130	1 000	5 000	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		-	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		-	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		146	-	-	-	-	-	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	800	400	400	1 000	5 000	-
Public Open Space		-	398	-	-	-	-	-	-	-
Nature Reserves		-	-	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	-	-	-	-	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		3 000	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		-	-	-	100	6	6	1 000	1 200	-
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		-	-	-	100	6	6	1 000	1 200	-
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Municipal Offices		-	-	-	-	-	-	-	-	-
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		-	-	-	-	-	-	-	-	-
Yards		-	-	-	-	-	-	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-
Manufacturing Plant		-	-	-	-	-	-	-	-	-
Depots		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Staff Housing		-	-	-	-	-	-	-	-	-
Social Housing		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-
Effluent Licenses		-	-	-	-	-	-	-	-	-
Solid Waste Licenses		-	-	-	-	-	-	-	-	-
Computer Software and Applications		-	-	-	-	-	-	-	-	-
Load Settlement Software Applications		-	-	-	-	-	-	-	-	-
Unspecified		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Machinery and Equipment		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Transport Assets		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living resources		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Policing and Protection		-	-	-	-	-	-	-	-	-
Zoological plants and animals		-	-	-	-	-	-	-	-	-
Total Capital Expenditure on upgrading of existing assets	1	49 157	70 887	43 880	41 683	42 737	42 737	28 457	56 591	18 028

Table SA35 Future Financial implications

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

Vote Description	Ref	2025/26 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2025/26	Budget Year +1 2026/27	Budget Year +2 2027/28	Forecast 2028/29	Forecast 2029/30	Forecast 2030/31	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		401	-	-	-	-	-	400
Vote 2 - Finance and Administration		2 772	-	-	-	-	-	2 761
Vote 3 - Internal Audit		320	-	-	-	-	-	319
Vote 4 - Community and Social Services		-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-
Vote 6 - Public Safety		3 950	-	-	-	-	-	3 935
Vote 7 - Housing		210	-	-	-	-	-	209
Vote 8 - Other		-	-	-	-	-	-	-
Vote 9 - Planning and Development		125 449	142 353	91 960	96 098	98 501	102 982	124 970
Vote 10 - Road Transport		13 210	-	-	-	-	-	13 160
Vote 11 - Environmental Protection		1 300	-	-	-	-	-	1 295
Vote 12 - Energy Sources		4 304	-	4 304	4 498	4 610	4 820	4 288
Vote 13 - Water Management		-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-
Vote 15 - Waste Management		500	-	-	-	-	-	498
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total Capital Expenditure		152 417	142 353	96 264	100 596	103 111	107 803	151 835
Future operational costs by vote	2							
Vote 1 - Executive and Council		58 546	59 586	60 367	63 084	64 661	67 603	58 322
Vote 2 - Finance and Administration		320 886	336 056	343 207	358 651	367 617	384 344	319 660
Vote 3 - Internal Audit		38 142	39 639	40 412	42 231	43 287	45 256	37 996
Vote 4 - Community and Social Services		73 489	76 326	77 323	80 803	82 823	86 591	73 208
Vote 5 - Sport and Recreation		5 639	5 824	5 884	6 149	6 302	6 589	5 617
Vote 6 - Public Safety		69 705	71 739	72 227	75 477	77 364	80 884	69 439
Vote 7 - Housing		10 281	10 593	10 676	11 156	11 435	11 956	10 242
Vote 8 - Other		12 703	13 090	13 245	13 841	14 187	14 832	12 654
Vote 9 - Planning and Development		67 296	69 878	71 253	74 459	76 321	79 793	67 039
Vote 10 - Road Transport		219 767	221 615	225 747	235 906	241 804	252 806	218 928
Vote 11 - Environmental Protection		27 240	28 670	30 032	31 383	32 168	33 632	27 136
Vote 12 - Energy Sources		193 903	203 001	211 902	221 437	226 973	237 300	193 163
Vote 13 - Water Management		-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-
Vote 15 - Waste Management		172 339	179 146	182 595	190 812	195 582	204 481	171 681
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future operational costs		1 269 936	1 315 162	1 344 870	1 405 390	1 440 524	1 506 068	1 265 086
Future revenue by source	3							
Exchange Revenue		-	-	-	-	-	-	-
Service charges - Electricity		216 283	227 638	238 451	249 181	255 411	267 032	215 457
Service charges - Water		-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-
Service charges - Waste Management		74 473	78 383	82 106	85 801	87 946	91 948	74 189
Agency services		7 331	7 716	8 083	8 446	8 658	9 052	7 303
<i>List other revenues sources if applicable</i>		-	-	-	-	-	-	-
<i>List entity summary if applicable</i>		-	-	-	-	-	-	-
Total future revenue		298 088	313 738	328 640	343 429	352 015	368 031	296 950
Net Financial Implications		1 124 265	1 143 777	1 112 495	1 162 557	1 191 621	1 245 840	1 119 972

Table SA36 List of Capital Project

ZINZU Bay Mkomoni - Supporting Tables SA36 Detailed capital budget															2025/26 Medium Term Revenue & Expenditure Framework			
R	th	Function	Project Description	Project Number	Type	MTSF Service Outcome	IUDF	Don Strategic Objectives	Asset Class	Asset Sub-Class	Ward Location	GPS Longitude	GPS Latitude	Anticipated Outcome 2023/24	Current Year 2024/25 Full Year Forecast	Budget Year 2025/26	Budget Year 2026/27	Budget Year 2027/28
Parent material expenditure																		
List of capital projects grouped by Function																		
Economic and environmental services	Plan	Computer Equipment Upgrade	00007476-0248-002	Non-Infrastructure	An efficient and effective development environment	Growth	To provide access to basic services	Computer Equipment	Peripherals and Office Equipment	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	731	3 943	5 172	1 029	—
Municipal government and administration	Plan	Computer Equipment Upgrade	00007476-0248-002	Non-Infrastructure	An efficient and effective development environment	Growth	To provide access to basic services	Computer Equipment	Peripherals and Office Equipment	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	421	1 029	1 029	—	—
Economic and environmental services	Plan	Computer Equipment Upgrade	00007476-0248-002	Non-Infrastructure	An efficient and effective development environment	Growth	To provide access to basic services	Computer Equipment	Peripherals and Office Equipment	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	731	3 943	5 172	1 029	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
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Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
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Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
Trading services (Energy sources)	Plan	Networks/ELECTRIC CABLE REPLACEMENT	212083-046-038	Infrastructure	An efficient competitive and responsive environment	Indication and access	To provide access to basic services	Renewal	Renewal	Regional	Regional Identifier: Local Government: 3077744543	32.26262639	33	1 000	—	—	—	—
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Legislation compliance status

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

In year reporting

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

Internship programme

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

Budget and Treasury Office

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

Audit Committee

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

Service Delivery and Implementation Plan

The details of the 2025/26 draft SDBIP document will be compiled and will be tabled before the council.

Annual Report

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