



The Game changer of South Coast development

KZN216
RAY NKONYENI LOCAL
MUNICIPALITY

ORIGINAL BUDGET
AND
MTREF 2023/24

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

3.1 MFMA Circulars

NT has since issued **circular 122, and 123** in relation to this phenomenon on matters how the municipalities should consider on Original annual budget before presented for approval. This budget circular is a follow-up to the one issued on 09 December 2023, and it complements the many other circulars that have been issued previously. It guides municipalities with their preparation of the 2023/24 Medium Term Revenue and Expenditure Framework (MTREF) and as with previous annual budget circulars it should be read within this context. Among the objectives of this Circular, is to support municipalities with giving effect to National Treasury's Municipal Budget and Reporting Regulations (MBRR) within the current economic climate.

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

The main challenges experienced during the compilation of the Original Budget 2023/24 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost and electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be 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 2023/24 Original Budget:

- The 2023/24 Budget priorities and targets, as well as the base line allocations contained in that Original Budget were adopted as the upper limits for the new baselines for the 2023/24 Original budget;
- The 2023 Division of Revenue Bill issued in February 2023;

- The Provincial Treasury hereby publishes transfers to municipalities in terms of Section 29(2) of the Division of Revenue Act, 2023 there will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

4. Table 1 Consolidated Overview

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousands										
Financial Performance										
Property rates	428 308	447 331	464 477	498 623	492 118	492 118	492 118	509 406	534 367	559 482
Service charges	187 077	195 945	214 942	253 618	236 691	236 691	236 691	245 147	257 160	269 246
Investment revenue	4 670	3 513	5 182	5 397	7 067	7 067	7 067	8 511	8 928	9 348
Transfer and subsidies - Operational	267 372	288 551	256 804	285 102	285 279	285 279	285 279	390 026	328 201	336 372
Other own revenue	56 072	135 993	141 612	131 888	118 573	118 573	118 573	98 017	102 711	107 435
Total Revenue (excluding capital transfers and contributions)	943 500	1 071 334	1 083 016	1 174 628	1 139 727	1 139 727	1 139 727	1 251 108	1 231 367	1 261 883
Employee costs	393 829	428 524	446 000	447 279	462 586	462 586	462 586	483 929	508 461	532 774
Remuneration of councillors	29 909	28 366	26 249	31 434	31 434	31 434	31 434	31 164	32 691	34 228
Depreciation and amortisation	92 725	100 268	93 859	101 619	101 619	101 619	101 619	104 756	111 725	116 976
Interest	5 606	12 479	19 931	12 922	12 902	12 902	12 902	9 958	10 446	10 937
Inventory consumed and bulk purchases	107 647	120 110	136 545	149 809	150 151	150 151	150 151	168 819	178 729	187 417
Transfers and subsidies	8 486	6 635	9 890	13 178	13 078	13 078	13 078	13 838	15 617	16 351
Other expenditure	395 205	306 878	392 589	415 344	398 928	398 928	398 928	440 726	374 039	377 649
Total Expenditure	1 033 408	1 003 261	1 125 063	1 171 585	1 170 699	1 170 699	1 170 699	1 253 191	1 231 708	1 276 331
Surplus/(Deficit)	(89 908)	68 073	(42 047)	3 043	(30 971)	(30 971)	(30 971)	(2 083)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)	81 858	92 244	158 945	132 360	193 287	193 287	193 287	109 848	91 688	85 144
Transfers and subsidies - capital (in-kind)	15 628	2 339	6 597	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Capital expenditure & funds sources										
Capital expenditure	163 490	164 889	210 823	180 739	230 756	230 756	230 756	154 893	129 220	111 354
Transfers recognised - capital	158 739	83 793	138 668	115 052	168 076	168 076	168 076	95 520	89 729	74 038
Borrowing	-	-	1 867	7 166	7 976	7 976	7 976	21 452	-	-
Internally generated funds	(18 576)	14 517	33 256	58 521	54 704	54 704	54 704	37 921	39 491	37 316
Total sources of capital funds	140 163	98 310	173 791	180 739	230 756	230 756	230 756	154 893	129 220	111 354
Financial position										
Total current assets	350 576	534 358	630 556	553 761	672 729	672 729	672 729	648 973	705 754	701 554
Total non current assets	1 776 808	1 882 418	1 987 740	1 878 708	2 116 876	2 116 876	2 116 876	2 037 876	2 055 171	1 999 990
Total current liabilities	255 999	290 521	345 489	321 834	370 177	370 177	370 177	339 329	322 058	322 136
Total non current liabilities	141 716	168 642	191 699	150 842	176 331	176 331	176 331	158 975	158 975	191 699
Community wealth/Equity	1 722 090	1 906 948	2 087 905	1 959 793	2 243 097	2 243 097	2 243 097	2 188 546	2 279 892	2 477 709
Cash flows										
Net cash from (used) operating	1 404 340	873 995	362 920	154 964	176 314	176 314	176 314	99 558	91 682	77 276
Net cash from (used) investing	(82 943)	(114 488)	(185 208)	(179 130)	(237 264)	(237 264)	(237 264)	(168 358)	(113 160)	(107 625)
Net cash from (used) financing	(13 246)	(16 932)	(35 816)	(17 810)	(17 810)	(17 810)	(17 810)	(18 414)	(28 456)	(29 794)
Cash/cash equivalents at the year end	1 391 964	742 574	284 709	101 096	52 831	52 831	52 831	44 377	(5 557)	(65 700)
Cash backing/surplus reconciliation										
Cash and investments available	101 204	142 813	131 591	115 523	67 025	67 025	67 025	44 377	(5 557)	(109 777)
Application of cash and investments	(138 570)	(304 849)	(463 686)	(156 897)	(350 756)	(350 756)	(350 756)	(410 565)	(449 185)	(710 913)
Balance - surplus (shortfall)	239 774	447 662	595 276	272 420	417 781	417 781	417 781	454 942	443 628	601 136
Asset management										
Asset register summary (WOV)	1 776 808	1 882 418	1 987 740	1 878 708	2 084 699	2 084 699		1 938 095	1 875 818	1 705 456
Depreciation	92 517	94 351	(185 208)	99 500	99 500	99 500		102 525	109 384	114 526
Renewal and Upgrading of Existing Assets	39 990	42 404	67 097	68 927	116 234	116 234		68 420	47 122	29 017
Repairs and Maintenance	46 463	44 148	44 345	54 115	60 576	60 576		193 951	112 056	117 323
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	76 884	68 637	70 037	86 224	76 729	76 729		81 096	85 069	89 068
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Total revenue is R 1,361 billion including both operational and capital revenue and increase by R 27.942 million over the 2023/24 MTREF.

Total operating expenditure excluding capital expenditure for the 2023/24 budget will be R 1,253 billion and overall budgeted performance is showing a surplus of R 107.7 million. Included on the budget performance is item for depreciation and asset impairment to the value of R 102.5 million and it is funded as per the Circular No. 115.

Capital expenditure for the year as per the budget amounts to R 154.8 million. This budget is funded through national and provincial grants as well as internal funds.

5. Operating Revenue Framework

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

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

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

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

Table 2 Summary of revenue classified by main revenue source.

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

Functional Classification Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional	1									
<i>Governance and administration</i>		885 381	762 315	751 083	791 303	792 237	792 237	840 943	892 954	927 107
Executive and council		205 945	267 278	234 071	260 646	260 646	260 646	285 237	310 114	316 827
Finance and administration		479 416	495 036	517 012	530 657	531 591	531 591	555 706	582 840	610 280
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		48 373	72 145	65 195	72 795	43 988	43 988	19 203	19 958	21 353
Community and social services		13 855	14 724	16 338	15 739	15 939	15 939	16 243	16 962	18 320
Sport and recreation		44	42	63	48	48	48	34	35	37
Public safety		481	418	86	176	176	176	150	158	165
Housing		33 993	56 961	48 708	56 832	27 824	27 824	2 775	2 803	2 831
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		102 428	118 717	200 259	168 251	240 071	240 071	242 674	144 892	140 639
Planning and development		7 627	87 076	156 851	132 124	174 508	174 508	113 160	95 162	88 781
Road transport		94 454	29 206	42 998	35 735	65 145	65 145	129 172	49 171	51 482
Environmental protection		347	435	411	392	418	418	342	359	376
<i>Trading services</i>		200 544	208 813	230 855	270 411	255 835	255 835	257 557	264 844	277 292
Energy sources		143 403	142 122	162 773	189 193	177 279	177 279	183 943	192 956	202 025
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		57 141	64 691	68 081	81 218	78 556	78 556	73 613	71 887	75 266
Other	4	4 279	7 928	1 166	4 228	883	883	579	607	636
Total Revenue - Functional	2	1 040 986	1 165 917	1 248 557	1 306 988	1 333 015	1 333 015	1 380 956	1 323 055	1 367 027
Expenditure - Functional										
<i>Governance and administration</i>		570 193	387 857	442 651	456 093	486 858	486 858	378 091	383 539	388 234
Executive and council		146 481	119 933	41 241	44 701	50 859	50 859	62 817	65 895	68 992
Finance and administration		392 220	223 641	369 223	375 353	376 105	376 105	270 751	275 849	285 483
Internal audit		31 492	24 282	32 187	36 039	39 894	39 894	44 523	41 795	43 759
<i>Community and public safety</i>		132 771	138 323	150 781	180 167	130 054	130 054	137 737	157 049	168 271
Community and social services		28 424	30 674	34 743	38 966	37 821	37 821	61 441	64 708	68 316
Sport and recreation		5 243	4 714	5 037	5 424	5 206	5 206	5 274	5 532	5 792
Public safety		48 237	35 193	50 559	49 505	48 140	48 140	52 947	67 958	74 530
Housing		50 866	67 742	60 442	66 272	38 888	38 888	18 075	18 852	19 634
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		27 732	192 786	210 874	210 333	219 055	219 055	356 280	288 280	301 873
Planning and development		32 878	36 003	43 238	50 101	42 323	42 323	45 114	46 328	48 505
Road transport		(22 205)	140 304	142 373	132 540	149 649	149 649	285 539	215 055	225 163
Environmental protection		17 059	16 458	25 264	27 693	27 083	27 083	25 627	26 897	28 205
<i>Trading services</i>		299 783	301 868	317 742	338 477	348 045	348 045	375 233	396 703	401 528
Energy sources		128 314	131 308	154 214	164 112	168 415	168 415	194 314	203 835	213 415
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		171 469	170 560	163 528	174 365	179 630	179 630	180 920	192 868	188 112
Other	4	2 929	2 447	3 015	6 515	6 885	6 885	5 850	6 137	6 426
Total Expenditure - Functional	3	1 033 408	1 093 281	1 125 063	1 171 585	1 170 899	1 170 899	1 253 191	1 231 708	1 276 331
Surplus/(Deficit) for the year		7 578	162 636	123 494	135 403	162 316	162 316	107 765	91 347	90 695

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 2023/24 financial year, revenue from rates, services charges, other revenue, and operational grants totaled to R 1,251 billion. Property rate revenue increased from R 492.118 million to R 509.406 million, tariffs have been increased by CPI percentage of 5.3%. The municipality uses the CPI as stated from Circular No. 123 for most of the revenue items. Services charges-Electricity tariffs have been increased by 18.4%.

Property rates are the first largest revenue source amounting R509 million rand in 2023/24. Second and third largest sources are revenue from the operational grants followed by service charges which are R390.026 million and 245.147 million respectively.

Other revenue' which consists of various items such as income received from construction

contract revenue, permits and licenses, building plan fees, connection fees, transport fees and advertisement fees. Departments have been urged to review the tariffs of these items on an annual basis to ensure they are cost reflective, and market related.

Table 3 Budgeted financial performance by Municipal Vote

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote										
Vote 1 - Mayor and Council	1	205 634	267 278	234 071	260 646	260 646	260 646	285 237	310 114	316 827
Vote 2 - Finance and Administration		479 416	495 036	517 012	530 657	531 591	531 591	555 706	582 840	610 280
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		13 855	14 724	16 338	15 739	15 939	15 939	16 098	16 810	18 162
Vote 5 - Sport and Recreation		44	42	63	48	48	48	-	-	-
Vote 6 - Public Safety		10 157	19 295	30 879	24 971	32 081	32 081	33 156	34 781	36 416
Vote 7 - Housing		33 993	56 961	48 708	56 832	27 824	27 824	2 214	2 214	2 214
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7 938	87 076	156 851	132 124	174 508	174 508	113 160	95 162	88 781
Vote 10 - Road Transport		84 779	10 329	12 204	10 941	33 241	33 241	96 166	14 547	15 231
Vote 11 - Environment Protection		347	435	411	392	418	418	342	359	376
Vote 12 - Energy Sources		143 403	142 122	162 773	189 193	177 279	177 279	183 943	192 956	202 025
Vote 13 - Other		4 279	7 928	1 166	4 228	883	883	579	607	636
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		57 141	64 691	68 081	81 218	78 556	78 556	73 613	71 887	75 266
Total Revenue by Vote	2	1 040 986	1 165 917	1 248 557	1 306 988	1 333 015	1 333 015	1 360 216	1 322 279	1 366 214
Expenditure by Vote to be appropriated										
Vote 1 - Mayor and Council	1	144 394	115 621	39 390	42 854	49 201	49 201	60 994	63 982	66 990
Vote 2 - Finance and Administration		361 106	188 906	329 346	334 780	329 234	329 234	223 821	239 036	250 317
Vote 3 - Internal Audit		62 606	59 018	72 064	76 612	86 766	86 766	91 453	78 608	78 925
Vote 4 - Community and Social Services		28 783	31 152	35 429	39 877	37 915	37 915	61 691	64 970	68 591
Vote 5 - Sport and Recreation		5 243	4 714	5 037	5 424	5 206	5 206	5 074	5 322	5 572
Vote 6 - Public Safety		(64 601)	91 343	97 698	91 290	99 600	99 600	107 354	125 031	134 285
Vote 7 - Housing		50 866	67 742	60 442	66 272	38 888	38 888	18 075	18 852	19 634
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		34 965	40 315	45 088	51 948	43 961	43 961	46 937	48 240	50 508
Vote 10 - Road Transport		90 274	83 676	94 550	89 844	98 095	98 095	230 882	157 720	165 132
Vote 11 - Environment Protection		17 059	16 458	25 264	27 693	27 083	27 083	25 627	26 897	28 205
Vote 12 - Energy Sources		128 314	131 308	154 214	164 112	168 415	168 415	194 314	203 835	213 415
Vote 13 - Other		2 929	2 447	3 015	6 515	6 685	6 685	5 850	6 137	6 426
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		171 469	170 560	163 528	174 365	179 630	179 630	180 920	192 868	188 112
Total Expenditure by Vote	2	1 033 408	1 003 261	1 125 063	1 171 585	1 170 699	1 170 699	1 252 991	1 231 498	1 276 112
Surplus/(Deficit) for the year	2	7 578	162 656	123 494	135 403	162 316	162 316	107 225	90 781	90 103

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 the CPI rates of 5.3% for the 2024 budget and Electricity service charges has increased by 18.4%.

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 5.3 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 123 guidelines the municipality implemented a tariff increment of 5.3%.

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 for the 2023/24 financial year is 5.3 per cent and the table below reflect individual municipality tariff for rates since the new valuation and new tariffs will be implemented in 2023/24 budget year.

5.1. Sale of Electricity and Impact of Tariff Increases

The service charges electricity budget for 2023/24 is R 182.436 million. The consumer tariff was increased by 18.4 per cent as per NERSA guidelines to offset the additional bulk purchase cost from 1 July 2023. 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 2023/24 is R 62. 711. 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 5.3% for the 2024 budget year.

5.3. Other Tariff of Charges

Other tariff of charges such licenses and permits, town planning, fines and other revenue have been increased by 5.3 per cent and tariff of charges is attached as annexure.

6. Operating Expenditure Framework

The Municipality's expenditure framework for the 2023/24 budget and MTREF is informed by the following:

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

Employee related costs and Remuneration of Councillors

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

Summary of Employee and Councillor remuneration R thousand	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
		A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		-	-	-	28 393	28 393	28 393	19 040	19 973
Pension and UIF Contributions		-	-	-	-	-	-	758	795
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	3 042	3 042	3 042	2 815	2 953
Housing Allowances		-	-	-	-	-	-	5 953	6 245
Other benefits and allowances		-	-	-	-	-	-	2 599	2 726
Sub Total - Councillors		-	-	-	31 434	31 434	31 434	31 164	32 691
% increase	4				-	-	-	(0.9%)	4.9%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		8 977	8 124	7 328	4 393	3 537	3 537	3 946	4 139
Pension and UIF Contributions		-	(0)	80	189	192	192	192	201
Medical Aid Contributions		-	-	72	78	230	230	230	242
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		957	760	866	1 059	1 059	1 059	1 059	1 110
Motor Vehicle Allowance	3	-	-	495	1 158	964	964	1 060	1 112
Cellphone Allowance	3	110	102	109	115	114	114	114	120
Housing Allowances	3	-	-	1 425	3 488	2 774	2 774	3 275	3 435
Other benefits and allowances	3	-	-	0	0	1	1	1	1
Payments in lieu of leave		-	-	239	-	332	332	332	348
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 043	8 985	10 615	10 481	9 203	9 203	10 209	10 709
% increase	4		(10.5%)	18.1%	(1.3%)	(12.2%)	-	10.9%	4.9%
Other Municipal Staff									
Basic Salaries and Wages		252 033	262 827	274 958	275 817	275 808	275 808	289 060	304 043
Pension and UIF Contributions		47 046	48 393	49 382	51 763	52 372	52 372	50 460	52 933
Medical Aid Contributions		18 151	18 779	18 869	20 813	20 384	20 384	20 668	21 681
Overtime		14 484	18 011	18 959	14 695	19 395	19 395	18 985	19 915
Performance Bonus		20 478	20 949	21 372	23 805	21 807	21 807	22 473	23 574
Motor Vehicle Allowance	3	15 833	16 999	17 850	18 637	19 154	19 154	18 975	19 905
Cellphone Allowance	3	671	1 115	993	1 046	1 125	1 125	1 007	1 056
Housing Allowances	3	3 837	3 964	3 771	3 946	4 125	4 125	4 059	4 258
Other benefits and allowances	3	7 356	4 645	4 903	2 796	6 041	6 041	6 038	6 333
Payments in lieu of leave		12 754	4 453	3 802	4 200	13 591	13 591	22 480	23 582
Long service awards		3 080	6 412	5 264	2 270	2 819	2 819	2 751	2 886
Post-retirement benefit obligations	6	(12 262)	12 312	14 654	15 852	15 852	15 852	15 852	16 628
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		326	680	609	1 160	912	912	912	957
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		383 787	419 539	435 385	436 798	453 383	453 383	473 720	497 752
% increase	4		9.3%	3.8%	0.3%	3.8%	-	4.5%	5.1%
Total Parent Municipality		393 829	428 524	446 000	478 713	494 021	494 021	515 094	541 152

The budget for employee related cost and remuneration of councillor's amounts to R 494 million for 2023/24 financial year. Employee related cost amounts to 39% of total operating budget in line with treasury guideline of 35%-40%. An increase in employee related cost in 2023/24 versus 2022/23 is due an increment as per SALGA 's collective agreement stating that employe related costs in terms of the agreement, all employees covered by this agreement shall receive with effect from 01 July 2023 an increase based on the projected average CPI percentages for 2023 according to the Reserve Bank's Monetary Committee Statement for January 2023 of 5.4%, the municipality has also considered the decisions undertaken in the strategic session and have made a provision of R 2.34 million rand in our budget for increasing number of internship programmes to assist the unemployed graduates within the jurisdiction of Ray Nkonyeni municipality.

Other operating expenditure

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

Overall expenditure budget

The overall operational expenditure budget for 2023/24 amount to 1,253 billion.

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

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

The percentage increases of Eskom bulk tariffs of 18.6% are far beyond the mentioned inflation target. Given that these tariff increases are determined by external agencies, the impact they have on the municipality's electricity and in these tariffs are largely outside the control of the municipality.

6.1 Depreciation and Amortization

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R 102.5 million for the 2023/24 financial and equates to 8.2 per cent of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register. This has resulted in a significant increase in depreciation relative to previous years.

6.2 Repairs and maintenance

During the compilation of the 2023/24 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 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 2024 amounts to R194 million which translates to 15.4% of the operating budget and 12% 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 15.1 per cent as per NERSA Guidelines and budgeted R158.3 million for 2023/24.

6.4 Contracted services

Contracted services equal to 21.6 per cent of the expenditure budget and has been budgeted at R 272.5 million. Contracted Services made up of 3 categories namely, Consultants and Professional Services, Contractors, and Outsourced services.

6.5 Free Basic Services: Basic Social Service Package

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

6.6 Finance Charges

Finance Charges amounted to R 9.9 million and that includes the finance charges of DBSA loan and the interest of financial leases.

6.7 Other expenditure

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

7. Capital Expenditure Framework

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Vote 1 - Mayor and Council											
Vote 2 - Finance and Administration											
Vote 3 - Internal Audit											
Vote 4 - Community and Social Services											
Vote 5 - Sport and Recreation											
Vote 6 - Public Safety											
Vote 7 - Housing											
Vote 8 - Health											
Vote 9 - Planning and Development											
Vote 10 - Road Transport											
Vote 11 - Environment Protection											
Vote 12 - Energy Sources											
Vote 13 - Other											
Vote 14 - Waste Water Management											
Vote 15 - Waste Management											
Capital multi-year expenditure sub-total	7										
Single-year expenditure - to be appropriated	2										
Vote 1 - Mayor and Council		1 093	448	130		400	400	400			
Vote 2 - Finance and Administration		1 203	59 698	39 405	3 075	6 125	6 125	6 125	3 801	3 987	4 174
Vote 3 - Internal Audit		439	46	115	185	185	185	185	200	210	220
Vote 4 - Community and Social Services		58 394	21 706	5 881	200						
Vote 5 - Sport and Recreation		47	960								
Vote 6 - Public Safety		651	296	7 014	5 440	2 675	2 675	2 675	4 340	4 553	4 767
Vote 7 - Housing		8 262	50	115	273	353	353	353	180	189	198
Vote 8 - Health											
Vote 9 - Planning and Development		21 361	35 461	98 653	99 409	131 567	131 567	131 567	115 220	100 729	89 038
Vote 10 - Road Transport		88 270	45 219	51 752	55 006	68 963	68 963	68 963	7 200	7 553	7 908
Vote 11 - Environment Protection		(6 125)	0			500	500	500	500	500	550
Vote 12 - Energy Sources		11 497	(8 665)	2 599	15 348	15 380	15 380	15 380	22 952	11 000	4 000
Vote 13 - Other		2 612	6 998	3 108		800	800	800			
Vote 14 - Waste Water Management											
Vote 15 - Waste Management		(24 213)	2 674	2 052	1 804	3 807	3 807	3 807	500	500	500
Capital single-year expenditure sub-total		163 490	164 880	210 823	180 730	230 756	230 756	230 756	154 893	129 220	111 354
Total Capital Expenditure - Vote		163 490	164 880	210 823	180 730	230 756	230 756	230 756	154 893	129 220	111 354
Capital Expenditure - Functional											
Governance and administration		2 893	60 238	39 705	3 280	6 740	6 740	6 740	4 001	4 197	4 394
Executive and council		1 251	494	186	20	430	430	430			
Finance and administration		1 641	59 698	39 427	3 075	6 125	6 125	6 125	3 801	3 987	4 174
Internal audit			46	92	185	185	185	185	200	210	220
Community and public safety		66 888	22 938	12 521	5 813	2 728	2 728	2 728	4 520	4 741	4 984
Community and social services		58 373	21 706	5 881	200						
Sport and recreation		47	960								
Public safety		206	222	6 525	5 340	2 375	2 375	2 375	4 340	4 553	4 767
Housing		8 262	50	115	273	353	353	353	180	189	198
Health											
Economic and environmental services		103 813	80 708	150 838	154 495	201 301	201 301	201 301	122 920	108 782	97 490
Planning and development		21 203	35 414	98 597	99 389	131 537	131 537	131 537	115 220	100 729	89 038
Road transport		88 736	45 293	52 241	55 106	69 263	69 263	69 263	7 200	7 553	7 908
Environmental protection		(6 125)	0			500	500	500	500	500	550
Trading services		(12 710)	(5 992)	4 650	17 152	19 188	19 188	19 188	23 452	11 500	4 500
Energy sources		11 497	(8 665)	2 599	15 348	15 380	15 380	15 380	22 952	11 000	4 000
Water management											
Waste water management											
Waste management		(24 213)	2 674	2 052	1 804	3 807	3 807	3 807	500	500	500
Other		2 612	6 998	3 108		800	800	800			
Total Capital Expenditure - Functional	3	163 490	164 880	210 823	180 730	230 756	230 756	230 756	154 893	129 220	111 354
Funded by:											
National Government		153 262	48 891	123 164	115 052	131 661	131 661	131 661	93 781	89 729	74 038
Provincial Government		5 477	26 495	4 618		36 415	36 415	36 415	1 739		
District Municipality											
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)			8 407	10 885							
Transfers recognised - capital	4	158 739	83 793	138 688	115 052	168 076	168 076	168 076	95 520	89 729	74 038
Borrowing	6			1 867	7 166	7 976	7 976	7 976	21 452		
Internally generated funds		(18 576)	14 517	33 256	58 521	54 704	54 704	54 704	37 921	39 491	37 316
Total Capital Funding	7	140 163	98 310	173 791	180 730	230 756	230 756	230 756	154 893	129 220	111 354

Total Capital Expenditure amounts to R 116.319 million. The main source of funding of the 2023/24 Capital budget of R 93.781 million is transfers recognized capital from National, R 20.799 million funded internal and R 1.739 million from provincial governments. The capital budget is aimed to facilitate service delivery where it is essential and address historical backlogs of our country

Capital Budget (Excl. Vat)

- National Government Grants R 93.781 million
 - Provincial Government Grants R 1.739 million
 - DBSA Borrowings R 21.452 million
 - Internally generated funds R 37.921 million
- R 154.8 million**

PART 2 MAIN BUDGET TABLES

8. Annual Budget Tables

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

Table 8 MBRR Table A1 - Budget Summary

KZN216 Ray Nkonyeni - Table A1 Budget Summary

Description	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Financial Performance										
Property rates	428 308	447 331	464 477	498 623	492 118	492 118	492 118	509 406	534 367	559 482
Service charges	187 077	195 945	214 942	253 618	236 691	236 691	236 691	245 147	257 160	269 246
Investment revenue	4 670	3 513	5 182	5 397	7 067	7 067	7 067	8 511	8 928	9 348
Transfer and subsidies - Operational	267 372	288 551	256 804	285 102	285 279	285 279	285 279	390 026	328 201	336 372
Other own revenue	56 072	135 993	141 612	131 888	118 573	118 573	118 573	96 017	102 711	107 435
Total Revenue (excluding capital transfers and contributions)	943 500	1 071 334	1 083 016	1 174 628	1 139 727	1 139 727	1 139 727	1 251 108	1 231 367	1 281 883
Employee costs	393 829	428 524	446 000	447 279	462 586	462 586	462 586	483 929	508 461	532 774
Remuneration of councillors	29 909	28 366	26 249	31 434	31 434	31 434	31 434	31 164	32 691	34 228
Depreciation and amortisation	92 725	100 268	93 859	101 619	101 619	101 619	101 619	104 756	111 725	116 976
Interest	5 606	12 479	19 931	12 922	12 902	12 902	12 902	9 958	10 446	10 937
Inventory consumed and bulk purchases	107 647	120 110	136 545	149 809	150 151	150 151	150 151	168 819	178 729	187 417
Transfers and subsidies	8 486	6 635	9 890	13 178	13 078	13 078	13 078	13 838	15 617	16 351
Other expenditure	395 205	306 878	392 589	415 344	398 928	398 928	398 928	440 726	374 039	377 649
Total Expenditure	1 033 408	1 003 261	1 125 063	1 171 585	1 170 699	1 170 699	1 170 699	1 253 191	1 231 708	1 276 331
Surplus/(Deficit)	(89 908)	68 073	(42 047)	3 043	(30 971)	(30 971)	(30 971)	(2 083)	(341)	5 551
Transfers and subsidies - capital (monetary allocations)	81 858	92 244	158 945	132 360	193 287	193 287	193 287	109 848	91 688	85 144
Transfers and subsidies - capital (in-kind)	15 628	2 339	6 597	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Share of Surplus/Deficit attributable to Associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Capital expenditure & funds sources										
Capital expenditure	163 490	164 889	210 823	180 739	230 756	230 756	230 756	154 893	129 220	111 354
Transfers recognised - capital	158 739	83 793	138 668	115 052	168 076	168 076	168 076	95 520	89 729	74 038
Borrowing	-	-	1 867	7 165	7 976	7 976	7 976	21 452	-	-
Internally generated funds	(18 576)	14 517	33 256	58 521	54 704	54 704	54 704	37 921	39 491	37 316
Total sources of capital funds	140 163	98 310	173 791	180 739	230 756	230 756	230 756	154 893	129 220	111 354
Financial position										
Total current assets	350 576	534 358	630 556	593 761	672 729	672 729	672 729	648 973	705 754	701 554
Total non current assets	1 776 808	1 882 418	1 987 740	1 878 708	2 116 876	2 116 876	2 116 876	2 037 876	2 055 171	1 999 990
Total current liabilities	255 999	290 521	345 489	321 834	370 177	370 177	370 177	339 329	322 058	32 136
Total non current liabilities	141 716	168 642	191 699	150 842	176 331	176 331	176 331	158 975	158 975	191 699
Community wealth/Equity	1 722 090	1 906 948	2 087 905	1 959 793	2 243 097	2 243 097	2 243 097	2 188 546	2 279 892	2 477 709
Cash flows										
Net cash from (used) operating	1 404 340	873 995	362 920	154 964	176 314	176 314	176 314	99 558	91 682	77 276
Net cash from (used) investing	(82 943)	(114 488)	(185 208)	(179 130)	(237 264)	(237 264)	(237 264)	(168 358)	(113 160)	(107 625)
Net cash from (used) financing	(13 246)	(16 932)	(38 816)	(17 810)	(17 810)	(17 810)	(17 810)	(18 414)	(28 456)	(29 794)
Cash/cash equivalents at the year end	1 391 964	742 574	284 709	101 096	52 831	52 831	52 831	44 377	(5 557)	(65 700)
Cash backing/surplus reconciliation										
Cash and investments available	101 204	142 813	131 591	115 523	67 025	67 025	67 025	44 377	(5 557)	(109 777)
Application of cash and investments	(138 570)	(304 849)	(463 686)	(156 897)	(350 756)	(350 756)	(350 756)	(410 565)	(449 185)	(710 913)
Balance - surplus (shortfall)	239 774	447 662	595 276	272 420	417 781	417 781	417 781	454 942	443 628	601 136
Asset management										
Asset register summary (WDV)	1 776 808	1 882 418	1 987 740	1 878 708	2 084 699	2 084 699		1 938 095	1 875 818	1 705 456
Depreciation	92 517	94 351	88 490	99 500	99 500	99 500		102 525	109 384	114 526
Renewal and Upgrading of Existing Assets	39 990	42 404	67 097	68 927	116 234	116 234		68 420	47 122	29 017
Repairs and Maintenance	46 463	44 148	44 345	54 115	60 576	60 576		193 951	112 056	117 323
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	76 884	68 637	70 037	86 224	76 729	76 729		81 096	85 069	89 068
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 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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue - Functional										
Governance and administration		685 361	762 315	751 083	791 303	792 237	792 237	840 943	892 954	927 107
Executive and council		205 945	267 278	234 071	260 646	260 646	260 646	285 237	310 114	316 827
Finance and administration		479 416	495 036	517 012	530 657	531 591	531 591	555 706	582 840	610 280
Internal audit		-	-	-	-	-	-	-	-	-
Community and public safety		48 373	72 145	85 195	72 795	43 988	43 988	19 203	19 958	21 353
Community and social services		13 855	14 724	16 338	15 739	15 939	15 939	16 243	16 962	18 320
Sport and recreation		44	42	63	48	48	48	34	35	37
Public safety		481	418	86	176	176	176	150	158	165
Housing		33 993	56 961	48 708	56 832	27 824	27 824	2 775	2 803	2 831
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		102 428	116 717	200 259	168 251	240 071	240 071	242 674	144 692	140 639
Planning and development		7 627	87 076	156 851	132 124	174 508	174 508	113 160	95 162	88 781
Road transport		94 454	29 206	42 998	35 735	65 145	65 145	129 172	49 171	51 482
Environmental protection		347	435	411	392	418	418	342	359	376
Trading services		200 544	206 813	230 855	270 411	255 835	255 835	257 557	284 844	277 292
Energy sources		143 403	142 122	162 773	189 193	177 279	177 279	183 943	192 956	202 025
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		57 141	64 691	68 081	81 218	78 556	78 556	73 613	71 887	75 266
Other	4	4 279	7 928	1 166	4 228	883	883	579	607	636
Total Revenue - Functional	2	1 040 986	1 165 917	1 248 557	1 306 988	1 333 015	1 333 015	1 360 958	1 323 055	1 367 027
Expenditure - Functional										
Governance and administration		570 193	367 857	442 851	456 093	466 858	466 858	378 091	383 539	398 234
Executive and council		146 481	119 933	41 241	44 701	50 859	50 859	62 817	65 895	68 992
Finance and administration		392 220	223 641	369 223	375 353	376 105	376 105	270 751	275 849	285 483
Internal audit		31 492	24 282	32 187	36 039	39 894	39 894	44 523	41 795	43 759
Community and public safety		132 771	138 323	150 781	160 167	130 054	130 054	137 737	157 049	168 271
Community and social services		28 424	30 674	34 743	38 966	37 821	37 821	61 441	64 708	68 316
Sport and recreation		5 243	4 714	5 037	5 424	5 206	5 206	5 274	5 532	5 792
Public safety		48 237	35 193	50 559	49 505	48 140	48 140	52 947	67 958	74 530
Housing		50 866	67 742	60 442	66 272	38 888	38 888	18 075	18 852	19 634
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		27 732	192 766	210 874	210 333	219 055	219 055	356 280	288 280	301 873
Planning and development		32 878	36 003	43 238	50 101	42 323	42 323	45 114	46 328	48 505
Road transport		(22 205)	140 304	142 373	132 540	149 649	149 649	285 539	215 055	225 163
Environmental protection		17 059	16 458	25 264	27 693	27 083	27 083	25 627	26 897	28 205
Trading services		299 783	301 868	317 742	338 477	348 045	348 045	375 233	396 703	401 528
Energy sources		128 314	131 308	154 214	164 112	168 415	168 415	194 314	203 835	213 415
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		171 469	170 560	163 528	174 365	179 630	179 630	180 920	192 868	188 112
Other	4	2 929	2 447	3 015	6 515	6 685	6 685	5 850	6 137	6 426
Total Expenditure - Functional	3	1 033 408	1 003 261	1 125 063	1 171 585	1 170 899	1 170 899	1 253 191	1 231 708	1 276 331
Surplus/(Deficit) for the year		7 578	162 656	123 494	135 403	162 316	162 316	107 765	91 347	90 695

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

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

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

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

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

Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue by Vote										
Vote 1 - Mayor and Council	1	205 634	267 278	234 071	260 646	260 646	260 646	285 237	310 114	316 827
Vote 2 - Finance and Administration		479 416	495 036	517 012	530 657	531 591	531 591	555 706	582 840	610 280
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		13 855	14 724	16 338	15 739	15 939	15 939	16 098	16 810	18 162
Vote 5 - Sport and Recreation		44	42	63	48	48	48	-	-	-
Vote 6 - Public Safety		10 157	19 295	30 879	24 971	32 081	32 081	33 156	34 781	36 416
Vote 7 - Housing		33 993	56 961	48 708	56 832	27 824	27 824	2 214	2 214	2 214
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		7 938	87 076	156 851	132 124	174 508	174 508	113 160	95 162	88 781
Vote 10 - Road Transport		84 779	10 329	12 204	10 941	33 241	33 241	96 166	14 547	15 231
Vote 11 - Environment Protection		347	435	411	392	418	418	342	359	376
Vote 12 - Energy Sources		143 403	142 122	162 773	189 193	177 279	177 279	183 943	192 956	202 025
Vote 13 - Other		4 279	7 928	1 166	4 228	883	883	579	607	636
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		57 141	64 691	68 081	81 218	78 556	78 556	73 613	71 887	75 266
Total Revenue by Vote	2	1 040 986	1 165 917	1 248 557	1 306 988	1 333 015	1 333 015	1 360 216	1 322 279	1 366 214
Expenditure by Vote to be appropriated										
Vote 1 - Mayor and Council	1	144 394	115 621	39 390	42 854	49 201	49 201	60 994	63 982	66 990
Vote 2 - Finance and Administration		361 106	188 906	329 346	334 780	329 234	329 234	223 821	239 036	250 317
Vote 3 - Internal Audit		62 606	59 018	72 064	76 612	86 766	86 766	91 453	78 608	78 925
Vote 4 - Community and Social Services		28 783	31 152	35 429	39 877	37 915	37 915	61 691	64 970	68 591
Vote 5 - Sport and Recreation		5 243	4 714	5 037	5 424	5 206	5 206	5 074	5 322	5 572
Vote 6 - Public Safety		(64 601)	91 343	97 698	91 290	99 600	99 600	107 354	125 031	134 285
Vote 7 - Housing		50 866	67 742	60 442	66 272	38 888	38 888	18 075	18 852	19 634
Vote 8 - Health		-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		34 965	40 315	45 088	51 948	43 981	43 981	46 937	48 240	50 508
Vote 10 - Road Transport		90 274	83 676	94 560	89 844	98 095	98 095	230 882	157 720	165 132
Vote 11 - Environment Protection		17 059	16 458	25 264	27 693	27 083	27 083	25 627	26 897	28 205
Vote 12 - Energy Sources		128 314	131 308	154 214	164 112	168 415	168 415	194 314	203 835	213 415
Vote 13 - Other		2 929	2 447	3 015	6 515	6 685	6 685	5 850	6 137	6 426
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		171 469	170 560	163 528	174 365	179 630	179 630	180 920	192 868	188 112
Total Expenditure by Vote	2	1 033 408	1 003 261	1 125 063	1 171 585	1 170 699	1 170 699	1 252 991	1 231 498	1 276 112
Surplus/(Deficit) for the year	2	7 578	162 656	123 494	135 403	162 316	162 316	107 225	90 781	90 103

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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Revenue											
Exchange Revenue											
Service charges - Electricity	2	134 602	141 263	157 558	182 857	170 943	170 943	170 943	182 436	191 375	200 370
Service charges - Water	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management	2	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management	2	52 475	54 682	57 384	70 761	65 748	65 748	65 748	62 711	65 784	68 876
Sale of Goods and Rendering of Services		5 261	64 424	53 502	68 150	38 303	38 303	38 303	9 571	9 932	10 295
Agency services		3 101	5 400	4 965	4 894	6 044	6 044	6 044	5 371	5 634	5 899
Interest		-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		4 051	4 825	5 554	3 727	3 727	3 727	3 727	6 982	7 324	7 668
Interest earned from Current and Non Current Assets		4 670	3 513	5 182	5 397	7 067	7 067	7 067	8 511	8 928	9 348
Dividends		-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-
Rental from Fixed Assets		5 542	3 785	3 897	2 610	3 710	3 710	3 710	3 498	3 669	3 842
Licence and permits		445	473	269	975	855	855	855	636	667	698
Operational Revenue		1 543	3 006	2 067	1 862	2 228	2 228	2 228	1 106	1 160	1 215
Non-Exchange Revenue											
Property rates	2	428 308	447 331	454 477	498 623	492 118	492 118	492 118	509 406	534 367	559 482
Surcharges and Taxes		-	10	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		8 973	16 546	30 190	22 158	29 658	29 658	29 658	31 062	32 584	34 115
Licences or permits		5 703	5 094	7 870	6 849	9 056	9 056	9 056	9 056	10 099	10 574
Transfer and subsidies - Operational		267 372	288 651	296 804	285 102	285 279	285 279	285 279	390 026	328 201	336 372
Interest		18 928	23 401	25 602	20 662	24 992	24 992	24 992	30 164	31 642	33 129
Fuel Levy		-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		130	-	0	-	-	-	-	-	-	-
Other Gains		2 396	9 029	7 697	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contrib		943 500	1 071 334	1 083 016	1 174 628	1 139 727	1 139 727	1 139 727	1 251 108	1 231 367	1 281 883
Expenditure											
Employee related costs	2	393 829	428 524	446 000	447 279	462 586	462 586	462 586	483 929	508 461	532 774
Remuneration of councillors		29 909	28 366	26 249	31 434	31 434	31 434	31 434	31 164	32 691	34 228
Bulk purchases - electricity	2	101 930	108 129	122 720	137 074	137 074	137 074	137 074	158 320	166 078	173 883
Inventory consumed	8	5 716	11 981	13 825	12 735	13 078	13 078	13 078	10 499	12 651	13 534
Debt impairment	3	(118 795)	(28 876)	23 235	-	-	-	-	-	-	-
Depreciation and amortisation		92 725	100 268	93 859	101 619	101 619	101 619	101 619	104 756	111 725	116 976
Interest		5 606	12 479	19 931	12 922	12 902	12 902	12 902	9 958	10 446	10 937
Contracted services		182 898	190 921	213 910	244 881	230 936	230 936	230 936	273 776	191 294	184 026
Transfers and subsidies		8 486	6 635	9 890	13 178	13 078	13 078	13 078	13 838	15 617	16 351
Irrecoverable debts written off		189 051	6 916	11 221	9 984	9 984	9 984	9 984	10 513	11 028	11 547
Operational costs		141 770	135 628	143 732	160 480	158 007	158 007	158 007	156 437	171 717	182 076
Losses on disposal of Assets		281	2 289	491	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-
Total Expenditure		1 033 408	1 003 261	1 125 963	1 171 585	1 170 699	1 170 699	1 170 699	1 253 191	1 231 708	1 276 331
Surplus/(Deficit)		(89 908)	68 073	(42 947)	3 043	(30 971)	(30 971)	(30 971)	(2 083)	(341)	5 551
Transfers and subsidies - capital (monetary)	6	81 858	92 244	158 945	132 360	193 287	193 287	193 287	109 848	91 688	85 144
Transfers and subsidies - capital (in-kind)	6	15 628	2 339	6 597	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Income Tax		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after income tax		7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695
Share of Surplus/Deficit attributable to Associate	7	-	-	-	-	-	-	-	-	-	-
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1	7 578	162 656	123 494	135 403	162 316	162 316	162 316	107 765	91 347	90 695

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

1. Total operating revenue is R1,251 billion and total capital revenue is R 109.8 million in 2023/24
2. Total revenue for 2023/24 financial year is R1.360 billion.
3. Revenue to be generated from property rates is R509.4 million in the 2023/24 financial year therefore remains a main funding source for the municipality.
4. Transfers recognized – operating includes the local government equitable share and other operating grants from national and provincial government amounts to R390.0 million. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF. The municipality is not grants dependent since major part of revenue is own funding however we still must ensure that we collect every single cent that is due to us.

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

KZN216 Ray Nkonyeni - Table A5 Budgeted Capital Expenditure by vote, functional classification and funding											
Vote Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Capital expenditure - Votes											
Multi-year expenditure to be appropriated	2										
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Mayor and Council		1 093	448	130	-	400	400	400	-	-	-
Vote 2 - Finance and Administration		1 203	59 698	39 405	3 075	6 125	6 125	6 125	3 801	3 987	4 174
Vote 3 - Internal Audit		439	46	115	185	185	185	185	200	210	220
Vote 4 - Community and Social Services		58 394	21 705	5 881	200	-	-	-	-	-	-
Vote 5 - Sport and Recreation		47	960	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		651	296	7 014	5 440	2 675	2 675	2 675	4 340	4 553	4 767
Vote 7 - Housing		8 262	50	115	273	353	353	353	180	189	198
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		21 361	35 461	98 653	99 409	131 567	131 567	131 567	115 220	100 729	89 038
Vote 10 - Road Transport		88 270	45 219	51 732	55 006	68 963	68 963	68 963	7 200	7 553	7 908
Vote 11 - Environment Protection		(6 126)	0	-	-	500	500	500	500	500	550
Vote 12 - Energy Sources		11 497	(8 666)	2 599	15 348	15 380	15 380	15 380	22 952	11 000	4 000
Vote 13 - Other		2 612	6 998	3 108	-	800	800	800	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		(24 213)	2 674	2 052	1 804	3 807	3 807	3 807	500	500	500
Capital single-year expenditure sub-total		163 490	164 880	210 823	180 738	230 758	230 758	230 758	154 893	129 220	111 354
Total Capital Expenditure - Vote		163 490	164 880	210 823	180 738	230 758	230 758	230 758	154 893	129 220	111 354
Capital Expenditure - Functional											
Governance and administration		2 893	60 238	39 705	3 280	6 740	6 740	6 740	4 001	4 197	4 394
Executive and council		1 251	494	186	20	430	430	430	-	-	-
Finance and administration		1 641	59 698	39 427	3 075	6 125	6 125	6 125	3 801	3 987	4 174
Internal audit		-	46	92	185	185	185	185	200	210	220
Community and public safety		68 888	22 938	12 521	5 813	2 728	2 728	2 728	4 520	4 741	4 984
Community and social services		58 373	21 705	5 881	200	-	-	-	-	-	-
Sport and recreation		47	960	-	-	-	-	-	-	-	-
Public safety		206	222	6 525	5 340	2 375	2 375	2 375	4 340	4 553	4 767
Housing		8 262	50	115	273	353	353	353	180	189	198
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		103 813	80 708	150 838	154 485	201 301	201 301	201 301	122 920	108 782	97 496
Planning and development		21 203	35 414	98 597	99 389	131 537	131 537	131 537	115 220	100 729	89 038
Road transport		88 736	45 293	52 241	55 106	69 263	69 263	69 263	7 200	7 553	7 908
Environmental protection		(6 126)	0	-	-	500	500	500	500	500	550
Trading services		(12 716)	(5 982)	4 650	17 152	19 188	19 188	19 188	23 452	11 500	4 500
Energy sources		11 497	(8 666)	2 599	15 348	15 380	15 380	15 380	22 952	11 000	4 000
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-	-
Waste management		(24 213)	2 674	2 052	1 804	3 807	3 807	3 807	500	500	500
Other		2 612	6 998	3 108	-	800	800	800	-	-	-
Total Capital Expenditure - Functional	3	163 490	164 880	210 823	180 738	230 758	230 758	230 758	154 893	129 220	111 354
Funded by:											
National Government		153 262	48 891	123 164	115 052	131 661	131 661	131 661	93 781	89 729	74 038
Provincial Government		5 477	26 495	4 618	-	36 415	36 415	36 415	1 739	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		-	8 407	10 885	-	-	-	-	-	-	-
Transfers recognised - capital	4	158 739	83 793	138 668	115 052	168 076	168 076	168 076	95 520	89 729	74 038
Borrowing	6	-	-	1 867	7 166	7 976	7 976	7 976	21 452	-	-
Internally generated funds		(18 576)	14 517	33 256	58 521	54 704	54 704	54 704	37 921	39 491	37 316
Total Capital Funding	7	140 163	98 310	173 791	180 738	230 758	230 758	230 758	154 893	129 220	111 354

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 154.8million (Excl. VAT) for the 2023/24 financial year.
- Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the municipality. For 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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
ASSETS											
Current assets											
Cash and cash equivalents		101 204	142 813	131 591	115 523	67 025	67 025	67 025	44 377	(5 557)	(109 777)
Trade and other receivables from exchange transactions	1	70 614	88 305	94 249	119 541	121 645	121 645	121 645	143 554	195 377	249 637
Receivables from non-exchange transactions	1	145 185	233 845	286 899	247 026	356 307	356 307	356 307	333 984	383 274	434 879
Current portion of non-current receivables		-	143	-	143	-	-	-	-	-	-
Inventory	2	3 142	2 908	7 058	3 301	7 109	7 109	7 109	2 559	(3 798)	(23 545)
VAT		27 680	63 094	107 281	65 305	117 493	117 493	117 493	121 348	133 308	147 211
Other current assets		2 751	3 248	3 477	2 922	3 151	3 151	3 151	3 151	3 151	3 151
Total current assets		350 576	534 358	630 556	553 761	672 729	672 729	672 729	648 973	705 754	701 554
Non current assets											
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		200 147	290 226	307 811	205 741	307 811	307 811	307 811	307 811	307 811	307 811
Property, plant and equipment	3	1 574 471	1 589 705	1 676 867	1 668 460	1 805 164	1 805 164	1 805 164	1 726 164	1 742 577	1 686 474
Biological assets		-	-	-	-	-	-	-	-	-	-
Living and non-living resources		-	-	-	-	-	-	-	-	-	-
Heritage assets		1 820	2 071	2 205	2 071	2 205	2 205	2 205	2 205	2 205	2 205
Intangible assets		370	416	857	2 436	1 697	1 697	1 697	1 697	2 578	3 501
Trade and other receivables from exchange transactions		-	-	-	-	-	-	-	-	-	-
Non-current receivables from non-exchange transactions		-	-	-	-	-	-	-	-	-	-
Other non-current assets		-	-	-	-	-	-	-	-	-	-
Total non current assets		1 776 808	1 882 418	1 987 740	1 878 708	2 116 876	2 116 876	2 116 876	2 037 876	2 055 171	1 999 990
TOTAL ASSETS		2 127 383	2 416 776	2 618 295	2 432 469	2 789 605	2 789 605	2 789 605	2 686 849	2 760 925	2 701 544
LIABILITIES											
Current liabilities											
Bank overdraft		-	-	-	-	-	-	-	-	-	-
Financial liabilities		8 908	6 621	14 580	1 378	10 798	10 798	10 798	28 891	434	(70 795)
Consumer deposits		30 691	32 039	32 846	33 452	34 258	34 258	34 258	32 846	32 846	32 846
Trade and other payables from exchange transactions	4	129 290	127 667	134 016	159 098	176 278	176 278	176 278	114 595	125 781	(11 625)
Trade and other payables from non-exchange transactions	5	39 579	42 624	49 376	48 336	34 172	34 172	34 172	48 326	48 326	(32 959)
Provision		32 729	34 652	35 473	34 652	35 473	35 473	35 473	35 473	35 473	35 473
VAT		10 093	40 545	74 576	40 545	74 576	74 576	74 576	74 576	74 576	74 576
Other current liabilities		4 678	4 373	4 622	4 373	4 622	4 622	4 622	4 622	4 622	4 622
Total current liabilities		255 999	290 521	345 489	321 834	370 177	370 177	370 177	339 329	322 058	32 136
Non current liabilities											
Financial liabilities	6	29 543	44 534	49 160	26 734	33 792	33 792	33 792	16 435	16 435	49 160
Provision	7	29 453	33 114	41 487	33 114	41 487	41 487	41 487	41 487	41 487	41 487
Long term portion of trade payables		-	-	-	-	-	-	-	-	-	-
Other non-current liabilities		82 721	90 994	101 052	90 994	101 052	101 052	101 052	101 052	101 052	101 052
Total non current liabilities		141 716	168 642	191 699	150 842	176 331	176 331	176 331	158 975	158 975	191 699
TOTAL LIABILITIES		397 715	459 163	537 188	472 676	546 508	546 508	546 508	498 303	481 033	223 835
NET ASSETS		1 729 668	1 957 613	2 081 107	1 959 793	2 243 097	2 243 097	2 243 097	2 188 546	2 279 892	2 477 709
COMMUNITY WEALTH/EQUITY											
Accumulated surplus(deficit)	8	1 610 446	1 906 948	2 087 905	1 848 149	2 243 097	2 243 097	2 243 097	2 188 546	2 279 892	2 477 709
Reserves and funds	9	111 644	-	-	111 644	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	10	1 722 090	1 906 948	2 087 905	1 959 793	2 243 097	2 243 097	2 243 097	2 188 546	2 279 892	2 477 709

Explanatory notes to Table A6 - Budgeted Financial Position

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

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

Table 14 MBRR Table A7 - Budgeted Cash Flow Statement

KZN216 Ray Nkonyeni - Table A7 Budgeted Cash Flows

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		371 333	406 074	437 643	468 731	441 404	441 404	441 404	483 936	507 649	531 508
Service charges		181 072	200 532	212 962	238 256	213 022	213 022	213 022	232 890	244 302	255 784
Other revenue		59 364	63 997	228 121	44 677	47 718	47 718	47 718	26 628	27 932	29 245
Transfers and Subsidies - Operational	1	283 702	386 761	314 043	341 677	312 796	312 796	312 796	392 240	330 415	338 586
Transfers and Subsidies - Capital	1	128 451	92 509	159 345	132 360	178 233	178 233	178 233	109 848	91 688	85 144
Interest		-	-	1 520	5 397	7 047	7 047	7 047	8 511	8 928	9 348
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		380 418	(275 878)	(983 465)	(1 040 034)	(997 806)	(997 806)	(997 806)	(1 144 537)	(1 108 786)	(1 161 402)
Interest		-	-	(336)	(12 922)	(12 922)	(12 922)	(12 922)	(9 958)	(10 446)	(10 937)
Transfers and Subsidies	1	-	-	(6 913)	(13 178)	(13 178)	(13 178)	(13 178)	-	-	-
NET CASH FROM/(USED) OPERATING ACTIVITIES		1 404 340	873 995	362 920	154 964	176 314	176 314	176 314	99 558	91 682	77 276
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(82 943)	(114 488)	(185 208)	(179 130)	(237 264)	(237 264)	(237 264)	(168 358)	(113 160)	(107 625)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(82 943)	(114 488)	(185 208)	(179 130)	(237 264)	(237 264)	(237 264)	(168 358)	(113 160)	(107 625)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	-	-	7 976	7 976	7 976	7 976	-	-	-
Increase (decrease) in consumer deposits		-	-	-	2 700	2 700	2 700	2 700	-	-	-
Payments											
Repayment of borrowing		(13 246)	(16 932)	(35 816)	(28 486)	(28 486)	(28 486)	(28 486)	(18 414)	(28 456)	(29 794)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(13 246)	(16 932)	(35 816)	(17 810)	(17 810)	(17 810)	(17 810)	(18 414)	(28 456)	(29 794)
NET INCREASE/(DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	83 812	-	142 813	143 072	131 591	131 591	131 591	131 591	44 377	(5 557)
Cash/cash equivalents at the year end:	2	1 391 964	742 574	284 709	101 096	52 831	52 831	52 831	44 377	(5 557)	(65 700)

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 2023/24 the cash flow starts to turn around and improve again.
5. The 2023/24 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.
6. Cash flow 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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	1 391 964	742 574	284 709	101 096	52 831	52 831	52 831	44 377	(5 557)	(55 700)
Other current investments > 90 days		(1 290 760)	(599 761)	(153 119)	14 428	14 194	14 194	14 194	-	-	(44 078)
Non current Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		101 204	142 813	131 591	115 523	67 025	67 025	67 025	44 377	(5 557)	(109 777)
Application of cash and investments											
Trade payables from Non-exchange transactions: Other		39 579	42 624	49 376	48 336	34 272	34 272	34 272	49 376	49 376	(32 959)
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	(24 818)	(52 462)	(32 552)	(19 765)	(42 764)	(42 764)	(42 764)	(46 619)	(58 579)	(72 481)
Other working capital requirements	3	(191 347)	(334 036)	(520 604)	(225 101)	(382 360)	(382 360)	(382 360)	(453 417)	(480 077)	(645 567)
Other provisions		37 407	39 025	40 094	39 025	40 094	40 094	40 094	40 094	40 094	40 094
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	608	-	-	608	-	-	-	-	-	-
Total Application of cash and investments:		(138 570)	(304 849)	(463 686)	(156 897)	(350 756)	(350 756)	(350 756)	(410 565)	(449 185)	(710 913)
Surplus(shortfall)		239 774	447 662	595 276	272 420	417 781	417 781	417 781	454 942	443 628	601 136

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

- The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
- In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
- The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality’s budget must be “funded”.
- Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
- From the table for the municipality is operating at a surplus.
- Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2023/24 MTREF was funded as it reflects a positive balance in funding measurement.
- This reflects that the budget will be able to pay its expenditure for the current year and be able to pay its obligations. It is assumed that all grants will be spent 100% and if not, it is cash backed since our budget reflects a positive after all the current years expenditure paid and its liabilities.

As part of the budgeting and planning guidelines that informed the compilation of the 2023/24 MTREF the end objective of the medium-term framework was to ensure the budget is funded aligned to section 18 of the MFMA.

Table 16 MBRR Table A9 - Asset Management

KZN216 Ray Nkonyeni - Table A9 Asset Management

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	123 500	122 485	143 726	111 812	114 522	114 522	86 473	82 097	82 338
Roads Infrastructure		51 270	33 292	74 206	44 417	43 475	43 475	38 900	45 549	49 759
Storm water Infrastructure		15 882	3 470	4 422	2 609	4 609	4 609	3 000	3 500	4 000
Electrical Infrastructure		10 893	(9 322)	1 988	12 435	12 719	12 719	8 452	1 500	2 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	500	500	-	-	-
Infrastructure		78 048	27 441	80 616	69 461	61 303	61 303	50 352	50 549	55 759
Community Facilities		59 222	7 742	2 590	10 870	17 651	17 651	7 700	2 200	3 500
Sport and Recreation Facilities		4 314	3 580	2 954	3 913	3 913	3 913	10 000	3 200	1 000
Community Assets		63 536	11 321	5 544	14 793	21 964	21 964	17 700	5 400	4 500
Heritage Assets		-	150	160	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 325	17 087	15 833	8 261	4 261	4 261	9 000	16 500	12 000
Housing		0	-	-	-	-	-	-	-	-
Other Assets		2 325	17 087	15 833	8 261	4 261	4 261	9 000	16 500	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	909	2 190	840	840	840	881	923
Intangible Assets		-	-	909	2 190	840	840	840	881	923
Computer Equipment		(40 048)	10 018	15 720	5 298	6 194	6 194	5 990	6 226	6 514
Furniture and Office Equipment		(2 889)	1 630	1 629	1 749	2 469	2 469	531	399	418
Machinery and Equipment		(13 613)	1 098	4 641	2 120	2 941	2 941	2 060	2 141	2 223
Transport Assets		36 144	51 340	18 674	17 950	14 950	14 950	-	-	-
Land		-	2 400	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	20 901	12 255	10 612	27 547	45 204	45 204	45 659	43 079	23 669
Roads Infrastructure		29 679	6 748	1 958	15 043	26 109	26 109	17 500	13 579	19 119
Storm water Infrastructure		-	-	-	-	7 043	7 043	-	-	-
Electrical Infrastructure		305	635	587	2 913	2 661	2 661	15 500	10 500	3 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(9 063)	-	5 138	8 696	8 696	8 696	4 000	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		(0)	(165)	-	-	500	500	500	500	550
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		20 901	7 219	7 683	26 652	45 009	45 009	37 500	34 579	22 669
Community Facilities		-	5 036	2 120	896	196	196	7 659	8 500	1 000
Sport and Recreation Facilities		-	-	808	-	500	500	-	-	-
Community Assets		-	5 036	2 928	896	196	196	8 159	8 500	1 000
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	-	-	-	-	-	-	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
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	19 088	30 149	56 485	41 380	71 029	71 029	22 761	4 043	5 348
Roads Infrastructure		3 049	-	17 115	24 702	22 302	22 302	14 522	2 043	348
Storm water Infrastructure		0	0	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	2 354	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1 054	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		4 104	0	19 470	24 702	22 302	22 302	14 522	2 043	348
Community Facilities		5 806	14 475	29 542	16 156	48 727	48 727	6 739	2 000	3 000
Sport and Recreation Facilities		9 085	15 552	-	522	-	-	1 000	-	2 000
Community Assets		14 891	30 027	29 542	16 678	48 727	48 727	7 739	2 000	5 000
Heritage Assets		94	37	(26)	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		-	85	-	-	-	-	500	-	-
Housing		-	-	-	-	-	-	-	-	-
Other Assets		-	85	-	-	-	-	500	-	-
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	7 500	-	-	-	-	-	-
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	163 490	164 889	210 823	180 739	230 756	230 756	154 893	129 220	111 354
Roads Infrastructure		83 999	40 041	93 279	84 163	91 886	91 886	70 922	61 172	69 226
Storm water Infrastructure		15 882	3 470	4 422	2 609	11 652	11 652	3 000	3 500	4 000
Electrical Infrastructure		11 198	(8 687)	2 575	15 348	15 380	15 380	23 952	12 000	5 000
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(9 083)	-	7 492	8 696	8 696	8 696	4 000	10 000	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1 054	(165)	-	-	500	500	500	500	550
Information and Communication Infrastructure		-	-	-	-	500	500	-	-	-
Infrastructure		103 050	34 659	107 770	110 815	128 614	128 614	102 374	87 172	78 778
Community Facilities		65 028	27 253	34 251	27 921	66 574	66 574	22 098	12 700	7 500
Sport and Recreation Facilities		13 399	19 132	3 763	4 435	3 913	3 913	11 500	3 200	3 000
Community Assets		78 427	46 385	38 014	32 356	70 487	70 487	33 598	15 900	10 500
Heritage Assets		94	186	134	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 325	17 172	15 833	8 261	4 261	4 261	9 500	16 500	12 000
Housing		0	-	-	-	-	-	-	-	-
Other Assets		2 325	17 172	15 833	8 261	4 261	4 261	9 500	16 500	12 000
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	909	2 190	840	840	840	881	923
Intangible Assets		-	-	909	2 190	840	840	840	881	923
Computer Equipment		(40 048)	10 018	23 220	5 298	6 194	6 194	5 990	6 226	6 514
Furniture and Office Equipment		(2 889)	1 630	1 629	1 749	2 469	2 469	531	399	418
Machinery and Equipment		(13 613)	1 098	4 641	2 120	2 941	2 941	2 060	2 141	2 223
Transport Assets		36 144	51 340	18 674	17 950	14 950	14 950	-	-	-
Land		-	2 400	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class		163 490	164 889	210 823	180 739	230 756	230 756	154 893	129 220	111 354

ASSET REGISTER SUMMARY - PPE (WDV)	5	1 776 808	1 882 418	1 987 740	1 878 708	2 084 699	2 084 699	1 938 095	1 875 818	1 705 456
Roads Infrastructure		700 037	679 840	745 646	718 265	795 464	795 464	699 566	646 045	585 259
Storm water Infrastructure		49 074	55 566	59 988	58 175	71 640	71 640	57 468	54 825	52 057
Electrical Infrastructure		86 485	88 366	90 942	103 714	106 322	106 322	108 854	114 567	83 178
Water Supply Infrastructure		346	346	346	346	346	346	346	346	346
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		15 408	15 408	22 900	24 103	31 596	31 596	22 490	27 864	9 020
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		1 054	5 763	5 763	1 854	9 763	9 763	9 563	13 525	16 699
Information and Communication Infrastructure		-	-	-	-	500	500	-	-	-
Infrastructure		852 404	845 289	925 585	906 457	1 015 632	1 015 632	898 287	857 171	746 559
Community Assets		598 736	562 798	539 918	592 873	535 282	535 282	524 282	510 992	460 779
Heritage Assets		1 820	2 071	2 205	2 071	2 205	2 205	2 205	2 205	2 205
Investment properties		200 147	290 226	307 811	205 741	307 811	307 811	307 811	307 811	307 811
Other Assets		1 077	18 077	31 396	19 588	32 565	32 565	32 759	33 591	34 391
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Intangible Assets		370	416	857	2 436	1 697	1 697	1 697	2 578	3 501
Computer Equipment		4 499	4 443	8 649	6 883	9 338	9 338	9 127	9 571	9 781
Furniture and Office Equipment		4 497	5 156	5 615	5 128	6 379	6 379	4 459	3 089	1 504
Machinery and Equipment		2 337	2 681	5 871	3 719	7 812	7 812	6 881	7 921	8 191
Transport Assets		38 736	52 054	60 624	61 627	66 770	66 770	51 379	41 681	31 527
Land		72 185	99 208	99 208	72 185	99 208	99 208	99 208	99 208	99 208
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1 776 808	1 882 418	1 987 740	1 878 708	2 084 699	2 084 699	1 938 095	1 875 818	1 705 456
EXPENDITURE OTHER ITEMS		138 980	138 498	132 835	153 615	160 076	160 076	296 476	221 441	231 848
Depreciation	7	92 517	94 351	88 490	99 500	99 500	99 500	102 525	109 384	114 526
Repairs and Maintenance by Asset Class	3	46 463	44 148	44 345	54 115	60 576	60 576	193 951	112 056	117 323
Roads Infrastructure		30 130	25 258	22 754	23 817	29 817	29 817	162 030	83 658	87 590
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		2 644	1 927	3 282	3 357	6 257	6 257	11 425	11 985	12 548
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
Rail Infrastructure		-	-	-	-	-	-	-	-	-
Coastal Infrastructure		-	-	-	-	-	-	2 319	2 433	2 547
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Infrastructure		32 774	27 188	28 038	27 174	36 074	36 074	175 774	98 076	102 685
Community Facilities		211	485	617	985	1 111	1 111	500	525	549
Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
Community Assets		211	485	617	985	1 111	1 111	500	525	549
Heritage Assets		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Operational Buildings		2 176	5 627	5 092	10 140	6 732	6 732	5 300	5 560	5 821
Housing		-	-	-	-	-	-	-	-	-
Other Assets		2 176	5 627	5 092	10 140	6 732	6 732	5 300	5 560	5 821
Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
Services		-	-	-	-	-	-	-	-	-
Licences and Rights		-	-	-	-	-	-	-	-	-
Intangible Assets		-	-	-	-	-	-	-	-	-
Computer Equipment		-	-	-	-	-	-	-	-	-
Furniture and Office Equipment		2	166	28	300	150	150	150	315	329
Machinery and Equipment		1 397	1 625	1 911	2 548	2 398	2 398	1 598	1 676	1 755
Transport Assets		9 903	9 059	10 661	12 969	14 111	14 111	10 630	5 906	6 183
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Mature		-	-	-	-	-	-	-	-	-
Immature		-	-	-	-	-	-	-	-	-
Living Resources		-	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE OTHER ITEMS		138 980	138 498	132 835	153 615	160 076	160 076	296 476	221 441	231 848
Renewal and upgrading of Existing Assets as % of total capex		24.5%	25.7%	31.8%	38.1%	50.4%	50.4%	44.2%	36.5%	26.1%
Renewal and upgrading of Existing Assets as % of deprecn		43.2%	44.9%	75.8%	69.3%	116.8%	116.8%	66.7%	43.1%	25.3%
R&M as a % of PPE		2.6%	2.3%	2.2%	2.9%	2.9%	2.9%	10.0%	6.0%	6.9%
Renewal and upgrading and R&M as a % of PPE		4.9%	4.6%	5.6%	6.6%	8.5%	8.5%	13.6%	8.5%	8.6%

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 National Treasury has recommended that municipalities should allocate at least 40 per cent of the capital budget to the renewal of existing assets, and allocations to repairs and maintenance should be 8 per cent of PPE. However, since there is a lack of infrastructure in the municipality. Major part of funds is injected to new capital projects, it does not meet this recommendation and funds are directed to new and existing capital asset and while 15.4% to repairs and maintenance.

Table 16 MBRR Table A10 – Basic Service Delivery Measurement

KZN216 Ray Nkonyeni - Table A10 Basic service delivery measurement

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
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	--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Using public tap (< min.service level)	3	--	--	--	--	--	--	--	--	--
Other water supply (< min.service level)	4	--	--	--	--	--	--	--	--	--
No water supply		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
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)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Bucket toilet		--	--	--	--	--	--	--	--	--
Other toilet provisions (< min.service level)		--	--	--	--	--	--	--	--	--
No toilet provisions		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Energy:										
Electricity (at least min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (min.service level)		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Electricity (< min.service level)		--	--	--	--	--	--	--	--	--
Electricity - prepaid (< min. service level)		--	--	--	--	--	--	--	--	--
Other energy sources		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
Refuse:										
Removed at least once a week		--	--	--	--	--	--	--	--	--
Minimum Service Level and Above sub-total		--	--	--	--	--	--	--	--	--
Removed less frequently than once a week		--	--	--	--	--	--	--	--	--
Using communal refuse dump		--	--	--	--	--	--	--	--	--
Using own refuse dump		--	--	--	--	--	--	--	--	--
Other rubbish disposal		--	--	--	--	--	--	--	--	--
No rubbish disposal		--	--	--	--	--	--	--	--	--
Below Minimum Service Level sub-total		--	--	--	--	--	--	--	--	--
Total number of households	5	--	--	--	--	--	--	--	--	--
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)		--	--	--	--	--	--	--	--	--
Refuse (removed once a week for indigent households)		--	--	--	--	--	--	--	--	--
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)										
Total cost of FBS provided	8	--	--	--	--	--	--	--	--	--
Highest level of free service provided per household										
Property rates (R value threshold)		--	--	--	100 000	100 000	100 000	100 000	100 000	100 000
Water (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (kilolitres per household per month)		--	--	--	--	--	--	--	--	--
Sanitation (Rand per household per month)		--	--	--	--	--	--	--	--	--
Electricity (kwh per household per month)		--	--	--	50	50	50	50	50	50
Refuse (average litres per week)		--	--	--	35 370	35 370	35 370	35 620	36 200	36 790
Revenue cost of subsidized services provided (R'000)										
Property rates (stair adjustments) (impermissible values per season 1/ of MPRA)		--	--	--	--	--	--	--	--	--
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)		76 227	67 669	70 037	85 504	74 996	74 996	80 029	83 950	87 896
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 60 kwh per indigent household per month)		--	2	0	--	--	--	--	--	--
Refuse (in excess of one removal a week for indigent households)		658	947	--	--	1 013	1 013	1 067	1 119	1 172
Municipal Housing - rental rebates		--	--	--	720 000	720 000	720 000	--	--	--
Housing - top structure subsidies		--	--	--	--	--	--	--	--	--
Other		--	--	--	--	--	--	--	--	--
Total revenue cost of subsidized services provided		76 884	68 637	70 037	86 224	76 729	76 729	81 096	86 069	89 068

Basic Service Delivery Measurement

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

Assumptions used in preparation of the budget over the MTREF

Collection and expenditure rates

Property rates	95%
Penalties and Collection Charges	95%
Electricity	95%
Refuse Removal	95%
Rental of facilities	100%
Interest earned in investment	100%
Interest earned on outstanding debts	80%
Fines	1%
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 Original in Council the required IDP and budget time schedule in August 2023. Key dates applicable to the process were:

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

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

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

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

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

December 2023 – Submit budget instructions and 2023/24 budget framework to all relevant persons. Submit Original IDP to COGTA for assessment. Preparation of summary of available funds (internal and external);

January 2023 - Council considers the 2021/2023 Mid-year Review and Adjustments Budget;

February 2023 – Assess financial feasibility of proposed new projects based on existing and potential funds. Consideration of Original budget;

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

April 2023 – Public consultation;

May 2023 –Finalization of the 2023/24 IDP and 2023/24 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and tabling of the 2023/24 MTREF before Council for consideration and approval.

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

IDP and Service Delivery and Budget Implementation Plan

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

Registration of community needs;

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

Financial planning and budgeting process;

Public participation process;

Compilation of the SDBIP, and

The review of the performance management and monitoring processes.

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

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

Financial Modelling and Key Planning Drivers

As part of the compilation of the 2023/24 budget, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2023/24 budget:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e. inflation)
- Performance trends
- The approved 2023/24 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

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

Community Consultation

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

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

Submissions received during the community consultation process and additional information regarding revenue and expenditure and individual capital projects will be addressed, as part of the 2023/24 original budget.

Overview of alignment of annual budget with IDP

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

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

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

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

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

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

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

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development planning. Legislation stipulates clearly that a municipality must not only give effect to its IDP but must also conduct its affairs in a manner which is consistent with its IDP. The following table highlights the IDP's six strategic objectives for the 2023/24 Budget and further planning refinements that have directly informed the compilation of the budget:

IDP Strategic Objectives

2023/24 Financial Year
1. Financial Viability
2. Basic Service delivery and infrastructure
3. Good governance and public participation
4. Local economic Development
5. Municipal transformation and institutional development
6. Spatial analysis and environmental management

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

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

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

The 2023/24 Original 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	2018/20	2020/21	2021/22	Current Year 2023/23			2023/24 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand											
REVENUE ITEMS:											
Non-exchange revenue by source											
Exchange Revenue											
Total Property Rates	6	504 535	515 020	534 514	584 127	507 114	507 114	507 114	589 435	618 317	647 378
Less Revenue Forgone (assumptions, reductions and rebates and impermissible values in excess of section 17 of MFRA)		78 227	67 693	70 037	85 504	74 995	74 995	74 995	80 020	83 950	87 895
Net Property Rates		426 308	447 327	464 477	498 623	432 119	432 119	432 119	509 415	534 367	559 483
Exchange revenue service charges											
Service charges - Electricity											
Total Service charges - Electricity	6	134 802	141 265	157 558	182 857	170 943	170 943	170 943	182 436	191 375	200 370
Less Revenue Forgone (in excess of 50 kWh per indigent household per month)		-	2	0	-	-	-	-	-	-	-
Less Cost of Free Basic Services (50 kWh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Electricity		134 802	141 263	157 558	182 857	170 943	170 943	170 943	182 436	191 375	200 370
Service charges - Water											
Total Service charges - Water	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Forgone (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Water		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management											
Total Service charges - Waste Water Management	6	-	-	-	-	-	-	-	-	-	-
Less Revenue Forgone (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management											
Total refuse removal revenue	6	53 132	55 028	57 384	70 761	66 761	66 761	66 761	63 778	66 003	70 048
Total landfill revenue		658	947	-	-	1 013	1 013	1 013	1 067	1 119	1 172
Less Revenue Forgone (in excess of one removal a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Less Cost of Free Basic Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - Waste Management		62 476	64 882	67 384	70 761	66 748	66 748	66 748	62 711	66 784	68 878
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	261 010	270 951	282 286	280 210	279 345	279 345	279 345	293 005	308 183	323 082
Pension and UIF Contributions		47 040	48 393	49 401	51 952	52 564	52 564	52 564	50 853	53 134	55 632
Medical Aid Contributions		18 151	18 779	18 941	20 891	20 615	20 615	20 615	20 899	21 923	22 953
Overtime		14 484	16 011	16 359	14 065	13 395	13 395	13 395	18 985	19 915	20 851
Performance Bonus		21 435	21 709	22 239	24 863	22 866	22 866	22 866	23 531	24 654	25 845
Motor Vehicle Allowance		15 833	16 999	18 345	19 795	20 118	20 118	20 118	20 025	21 017	22 005
Cellphone Allowance		780	1 217	1 102	1 181	1 239	1 239	1 239	1 121	1 176	1 232
Housing Allowances		3 837	3 954	5 127	7 434	6 898	6 898	6 898	7 334	7 694	8 055
Other benefits and allowances		7 358	4 045	4 903	2 796	6 042	6 042	6 042	6 038	6 334	6 632
Payments in lieu of leave		12 754	4 453	4 041	4 200	13 922	13 922	13 922	22 812	23 030	25 055
Long service awards		3 080	6 412	5 264	2 270	2 819	2 819	2 819	2 751	2 886	3 021
Post-retirement benefit obligations	4	(12 082)	12 312	14 654	15 852	15 852	15 852	15 852	15 852	16 028	17 410
Entertainment		-	-	-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-	-	-
Acting and post related allowance		329	650	609	1 180	912	912	912	912	957	1 002
In kind benefits		-	-	-	-	-	-	-	-	-	-
Less: Employee costs capitalised to PPE	sub-total	393 829	428 624	448 000	447 279	462 588	462 588	462 588	483 928	508 481	532 774
Total Employee related costs	1	393 829	428 624	448 000	447 279	462 588	462 588	462 588	483 928	508 481	532 774
Depreciation and amortization											
Depreciation of Property, Plant & Equipment		92 307	94 137	88 021	99 500	99 500	99 500	99 500	100 525	109 384	114 520
Lease amortization		210	213	490	-	-	-	-	-	-	-
Capital asset impairment		208	5 917	5 365	2 119	2 119	2 119	2 119	2 231	2 341	2 451
Total Depreciation and amortization	1	92 725	100 267	93 876	101 619	101 619	101 619	101 619	104 756	111 725	116 971
Bulk purchases - electricity											
Electricity bulk purchases	1	101 930	108 129	122 720	137 074	137 074	137 074	137 074	158 320	166 078	173 883
Total bulk purchases	1	101 930	108 129	122 720	137 074	137 074	137 074	137 074	158 320	166 078	173 883
Transfers and grants											
Cash transfers and grants		3 008	2 987	5 081	5 378	6 438	6 438	2 810	12 018	13 708	14 252
Non-cash transfers and grants		5 478	3 548	4 800	7 800	6 540	6 540	1 714	1 820	1 909	1 996
Total transfers and grants	1	8 486	6 535	9 881	13 178	12 978	12 978	4 524	13 838	15 617	16 248
Contracted Services											
Outsourced Services		77 536	76 091	86 746	105 100	112 101	112 101	112 101	109 497	110 542	99 213
Consultants and Professional Services		6 626	6 949	15 957	15 870	18 030	18 030	18 030	14 270	14 854	15 953
Contractors		98 736	105 881	111 207	123 910	100 806	100 806	100 806	150 000	65 888	66 250
Total contracted services		182 898	189 921	213 910	244 880	230 936	230 936	230 936	273 777	191 284	181 416
Operational Costs											
Collection costs		-	1 023	1 401	1 500	2 280	2 280	2 280	2 508	2 631	2 755
Contributions to other provisions		-	763	812	-	-	-	-	-	-	-
Audit fees		4 296	4 322	4 964	4 000	4 000	4 000	4 000	4 000	4 199	4 293
Other Operational Costs		137 501	129 520	138 836	154 980	151 727	151 727	151 727	149 929	164 890	174 928
Total Operational Costs	1	141 797	136 628	145 732	160 480	168 007	168 007	168 007	166 437	171 717	182 976
Repairs and Maintenance by Expenditure Item											
Employee related costs	8	-	-	-	-	-	-	-	45 092	47 301	49 524
Inventory Consumed (Project Maintenance)		-	-	-	-	-	-	-	150	159	198
Contracted Services		45 463	44 148	44 345	54 115	60 576	60 576	60 576	136 281	51 580	53 684
Operational Costs		-	-	-	-	-	-	-	12 396	13 008	13 817
Total Repairs and Maintenance Expenditure	9	45 463	44 148	44 345	54 115	60 576	60 576	60 576	193 951	112 058	117 323
Inventory Consumed											
Inventory Consumed - Water		-	-	-	-	-	-	-	-	-	-
Inventory Consumed - Other		11 862	10 547	13 278	12 735	13 078	13 078	13 078	10 499	12 951	13 534
Total Inventory Consumed & Other Material		11 862	10 547	13 278	12 735	13 078	13 078	13 078	10 499	12 951	13 534

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 - Mayor and Council	Vote 2 - Finance and Administration	Vote 3 - Internal Audit	Vote 4 - Community and Social Services	Vote 5 - Sport and Recreation	Vote 6 - Public Safety	Vote 7 - Housing	Vote 8 - Health	Vote 9 - Planning and Development	Vote 10 - Road Transport	Vote 11 - Environment Protection	Vote 12 - Energy Services	Vote 13 - Other	Vote 14 - Waste Management	Vote 15 - Waste Management	Total
Revenue	1																
Exchange Revenue																	
Service charges - Electricity		-	-	-	-	-	-	-	-	-	-	102 406	-	-	-	-	102 406
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	62 711	62 711
Sale of Goods and Rendering of Services		-	1 985	-	59	-	2 010	2 214	-	2 707	-	342	-	59	-	36	9 410
Agency services		-	903	-	-	-	-	-	-	4 508	-	-	-	-	-	-	5 371
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned from Receivables		-	188	-	-	-	-	-	-	-	-	1 262	67	-	-	4 923	6 430
Interest earned from Current and Non Current Assets		-	8 511	-	-	-	-	-	-	-	-	-	-	-	-	-	8 511
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rent from Fixed Assets		-	1 709	-	503	-	-	-	-	-	-	-	-	370	-	796	3 487
Licence and permits		-	-	-	-	-	1	-	-	-	612	-	-	-	-	23	626
Operational Revenue		-	1 022	-	-	-	-	-	-	-	-	-	-	83	-	-	1 106
Non-Exchange Revenue																	
Property rate		-	529 406	-	-	-	-	-	-	-	-	-	-	-	-	-	529 406
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	-	-	-	-	30 520	-	-	260	-	246	-	-	-	-	31 026
Licence or permits		-	-	-	-	-	626	-	-	266	8 748	-	-	-	-	-	9 640
Transfer and subsidies - Operational		206 237	1 993	-	15 457	-	-	-	-	62 266	-	-	-	-	-	5 064	390 027
Interest		-	30 164	-	-	-	-	-	-	-	-	-	-	-	-	-	30 164
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (including capital transfers and contribution)		206 237	555 706	-	16 988	-	33 198	2 214	-	3 312	96 198	342	103 946	679	-	75 813	1 250 368
Expenditure																	
Employment-related costs		540	102 546	31 624	34 108	4 006	87 503	17 371	-	20 703	52 866	-	14 722	3 998	-	105 584	483 828
Remuneration of councillors		31 164	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31 164
Bulk purchase - electricity		-	-	-	-	-	-	-	-	-	-	159 320	-	-	-	-	159 320
Inventory consumed		-	700	110	969	250	596	70	-	217	890	10	59	70	-	5 770	10 499
Debt Impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		12 515	9 246	-	21 945	-	-	-	-	-	49 390	2 520	5 040	-	-	4 410	104 726
Interest		-	9 092	-	-	-	-	-	-	-	-	-	290	-	-	-	9 680
Contracted services		330	20 540	47 481	2 007	792	3 420	5	-	2 470	115 917	22 863	6 330	1 303	-	48 026	275 576
Transfer and subsidies		900	35	1 225	-	-	-	-	-	11 709	-	-	-	-	-	-	13 939
Inconvertible debts written off		-	6 025	-	-	-	4 490	-	-	-	-	-	-	-	-	-	10 515
Operational costs		15 632	75 028	10 798	2 662	26	11 185	628	-	3 720	12 349	244	7 577	486	-	16 130	156 437
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		60 964	223 621	91 463	61 669	5 074	107 364	18 075	-	46 637	236 862	25 627	194 314	5 866	-	190 620	1 262 991
Surplus/(Deficit)		224 243	331 985	(91 485)	(44 681)	(5 074)	(74 166)	(16 861)	-	(43 325)	(134 716)	(25 285)	(10 370)	(5 271)	-	(117 807)	(2 623)
Transfer and subsidies - capital (monetary allocations)		-	-	-	-	-	-	-	-	139 546	-	-	-	-	-	-	139 546
Transfer and subsidies - capital (non-monetary)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		224 243	331 985	(91 485)	(44 681)	(5 074)	(74 166)	(16 861)	-	(43 325)	(134 716)	(25 285)	(10 370)	(5 271)	-	(117 807)	137 325

Table SA3 Detail financial position

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040			
Assets																											
Non-current assets																											
Intangible assets																											
Property, plant and equipment																											
Financial assets																											
Other non-current assets																											
Current assets																											
Financial assets																											
Other current assets																											
Liabilities																											
Non-current liabilities																											
Financial liabilities																											
Other non-current liabilities																											
Current liabilities																											
Financial liabilities																											
Other current liabilities																											
Net assets																											
Non-current net assets																											
Current net assets																											

Explanatory notes to Table SA3

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

Table 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	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
R thousand												
No Strategic Objective on IDP		A		1.165	-	-	27.396	32.895	32.895	-	-	-
To provide access to basic		B		17.917	25.577	55.950	117.948	127.505	127.505	157.423	137.003	141.479
To promote skills development		C		-	-	-	3.000	4.840	4.840	3.100	104	109
To create an enabling		D		14.253	1.333	3.295	6.525	7.120	7.120	9.551	2.394	7.899
To ensure existing infrastructure is		E		-	-	-	3.476	2.776	2.776	1.466	-	-
To ensure existing infrastructure is		F		19.219	68.334	57.868	-	-	-	-	-	-
To facilitate the provision of		G		667	8.276	-	3.000	3.000	3.000	504	-	-
To extend the provision of basic		H		-	-	-	-	-	-	-	-	-
To improve delivery of capital		I		-	-	-	-	-	-	-	-	-
0		J		-	-	-	-	-	-	-	-	-
0		K		-	-	-	-	-	-	-	-	-
0		L		-	-	-	-	-	-	-	-	-
		M		-	-	-	-	-	-	-	-	-
		N		-	-	-	-	-	-	-	-	-
		O		-	-	-	-	-	-	-	-	-
		P		-	-	-	-	-	-	-	-	-
Allocations to other priorities			3	-	-	-	-	-	-	-	-	-
Total Capital Expenditure			1	53.221	103.519	117.113	161.345	178.136	178.136	172.044	139.502	149.488

Table SA7 Measurable performance objectives

KZN216 Ray Nkonyeni - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	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
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>	Number of Kilometers				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
	Number of Kilometers				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Sub-function 2 - (name)	Number of storm water				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>	Number of street lights				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 2 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)	Removal of waste once a				100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
<i>Insert measure/s description</i>	Rehabilitation of landfill site							100.0%	100.0%	100.0%
	number of compactors							100.0%	100.0%	100.0%
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
<i>Insert measure/s description</i>	Date completed							45.0%	45.0%	45.0%
	Date completed							40.0%	40.0%	40.0%
Sub-function 2 - (name)										
<i>Insert measure/s description</i>	Date completed							100.0%	100.0%	100.0%
	Date completed									
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
Function 2 - (name)										
Sub-function 1 - (name)								100.0%	100.0%	100.0%
<i>Insert measure/s description</i>										
Sub-function 2 - (name)										
<i>Insert measure/s description</i>										
Sub-function 3 - (name)										
<i>Insert measure/s description</i>										
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	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid / Operating Expenditure	1.8%	2.9%	5.0%	3.5%	3.5%	3.5%	3.5%	2.3%	3.2%	3.2%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing / Own Revenue	2.0%	2.7%	5.1%	3.5%	3.6%	3.6%	3.6%	2.3%	3.2%	3.2%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	0.0%	0.0%	12.1%	12.7%	12.7%	12.7%	0.0%	0.0%	0.0%
Safety of Capital											
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%
Liquidity											
Current Ratio	Current assets/current liabilities	1.4	1.8	1.8	1.7	1.8	1.8	1.8	1.9	2.2	21.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.4	1.8	1.8	1.7	1.8	1.8	1.8	1.9	2.2	21.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.7	0.8	0.7	0.7	0.5	0.5	0.5	0.6	0.6	4.4
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		89.8%	94.3%	95.8%	92.7%	89.8%	89.8%	72.3%	72.5%	72.5%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		89.0%	85.7%	88.8%	85.0%	85.3%	85.3%	85.3%	93.8%	93.8%	93.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	39.9%	55.1%	65.5%	44.4%	69.2%	69.2%	69.2%	61.2%	66.6%	67.6%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA s 65(e))										
Creditors to Cash and Investments		9.3%	17.2%	47.1%	157.4%	333.7%	333.7%	333.7%	258.2%	-2263.5%	17.7%
Other Indicators											
	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)	0	0	0	0	0	0	0	0	0	0
	% Volume (units purchased and generated less units sold)/units purchased and generated										
	Bulk Purchase	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
	Natural sources	0	0	0	0	0	0	0	0	0	0
	Total Volume Losses (kl)	0	0	0	0	0	0	0	0	0	0
	Total Cost of Losses (Rand '000)	0	0	0	0	0	0	0	0	0	0
Water Distribution Losses (2)	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	41.7%	40.0%	41.2%	38.1%	40.6%	40.6%	40.6%	38.7%	41.3%	41.6%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	41.7%	40.0%	41.2%	40.8%	43.3%	43.3%		41.2%	43.9%	44.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	4.9%	4.1%	4.1%	4.6%	5.3%	5.3%		15.5%	9.1%	9.2%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	10.4%	10.5%	10.5%	9.8%	10.0%	10.0%	10.0%	9.2%	9.9%	10.0%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	55.7	28.7	32.0	33.1	33.1	33.1	42.3	33.5	31.5	32.7
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	90.1%	112.8%	146.8%	96.6%	171.1%	171.1%	171.1%	176.1%	188.0%	195.7%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	25.9	11.4	3.9	1.3	0.7	0.7	0.7	0.5	(0.1)	(0.8)

Table SA10 Funding measurements

14. Indicative of a creditable allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue projection

	10(1)a		4.5%	5.0%	10.7%	(3.1%)	0.0%	0.0%	3.5%	4.0%	4.7%	
Revenue Indicators												
% Inc Total service charges (incl prop rates)	10(1)a		4.5%	5.0%	10.7%	(3.1%)	0.0%	0.0%	3.5%	4.0%	4.7%	
% Inc Property Tax	10(1)a		4.4%	3.9%	7.4%	(1.0%)	0.0%	0.0%	3.5%	4.0%	4.7%	
% Inc Service charges - Electricity	10(1)a		4.5%	11.5%	15.1%	(5.0%)	0.0%	0.0%	6.7%	4.0%	4.7%	
% Inc Service charges - Water	10(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Inc Service charges - Waste Water Management	10(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
% Inc Service charges - Waste Management	10(1)a		4.2%	4.9%	23.3%	(7.1%)	0.0%	0.0%	(4.0%)	4.0%	4.7%	
% Inc in Sale of Goods and Rendering of Service	10(1)a		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total billable revenue	10(1)a	615 365	640 276	679 419	752 241	728 609	728 809	728 809	754 553	791 527	826 728	
Service charges	10(1)a	615 365	640 276	679 419	752 241	728 609	728 809	728 809	754 553	791 527	826 728	
Property rates		426 309	447 331	464 477	466 623	462 118	462 118	462 118	503 406	534 367	559 462	
Service charges - electricity revenue		134 623	141 263	157 569	162 867	170 943	170 943	170 943	162 436	161 336	200 370	
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	
Service charges - refuse removal		52 475	54 692	57 364	70 701	65 748	65 748	65 748	62 711	65 704	68 676	
Agency service		3 101	5 400	4 985	4 894	6 044	6 044	6 044	5 371	5 624	5 689	
Capital expenditure excluding capital grant funding		4 751	61 096	72 195	65 597	62 690	62 690	62 690	59 273	39 491	37 316	
Cash receipts from ratepayers	10(1)a	611 769	670 623	678 725	741 664	732 144	732 144	732 144	743 463	775 862	816 537	
Ratepayer & Other revenue	10(1)a	664 960	706 415	607 790	600 432	643 655	643 655	643 655	643 375	664 700	626 281	
Change in consumer debtors (current and non-current)		N/A	106 496	59 663	(14 438)	111 242	111 242	111 242	(414)	101 113	106 665	
Operating and Capital Grant Revenue	10(1)a	349 230	380 726	415 748	417 452	478 566	478 566	478 566	499 674	418 869	421 516	
Capital expenditure - total	20(1)(a)	162 490	164 869	210 623	180 738	200 756	200 756	200 756	154 693	129 220	111 354	
Capital expenditure - renewed	20(1)(a)	20 361	12 255	10 612	27 547	45 254	45 254	45 254	45 659	43 079	23 669	
Respective benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	
CPI guideline			4.7%	3.9%	4.0%	5.0%	5.0%	5.0%	5.4%	5.0%	5.4%	
CoRA operating grants total MTY												
CoRA capital grants total MTY												
Provincial operating grants												
Provincial capital grants												
District Municipality grants												
Total post-fiduciary national, provincial and district grants												
Average annual collection rate (between inclusive)												
CoRA operating												
Local Government Financial Management Grant												
Expanded Public Works Programme Integrated Grant												
Municipal Infrastructure Grant												
Equitable Share												
National Departmental Agencies												
CoRA capital												
Local capital grants												
Energy Efficiency and Demand Side Management Grant												
Integrated National Electrification Programme Grant												
Municipal Infrastructure Grant												
Total			N/A	106 496	59 663	(14 438)	111 242	111 242	111 242	(414)	101 113	106 665
Change in consumer debtors (current and non-current)			N/A	106 496	59 663	(14 438)	111 242	111 242	111 242	(414)	101 113	106 665
Total Operating Revenue		943 900	1 071 334	1 083 016	1 174 628	1 139 727	1 139 727	1 139 727	1 251 198	1 231 367	1 281 883	
Total Operating Expenditure		1 033 408	1 003 281	1 125 063	1 171 585	1 170 696	1 170 696	1 170 696	1 253 191	1 231 706	1 278 331	
Operating Performance Surplus/Deficit		(89 508)	68 053	(42 047)	3 043	(30 971)	(30 971)	(30 971)	(2 093)	(341)	5 551	
Cash and Cash Equivalents (31-June-2020)												
Revenue												
% Increase in Total Operating Revenue			13.0%	1.1%	8.9%	(3.0%)	0.0%	0.0%	9.8%	(1.6%)	4.1%	
% Increase in Property Rates Revenue			4.4%	3.9%	7.4%	(1.0%)	0.0%	0.0%	3.5%	4.0%	4.7%	
% Increase in Electricity Revenue			4.5%	11.5%	15.1%	(5.0%)	0.0%	0.0%	6.7%	4.0%	4.7%	
% Increase in Property Rates & Services Charges			4.5%	5.0%	10.7%	(3.1%)	0.0%	0.0%	3.5%	4.0%	4.7%	
Expenditure												
% Increase in Total Operating Expenditure			(2.0%)	12.1%	4.1%	(0.1%)	0.0%	0.0%	7.0%	(1.7%)	3.0%	
% Increase in Employee Costs			6.8%	4.1%	0.3%	3.4%	0.0%	0.0%	4.6%	5.1%	4.8%	
% Increase in Electricity Bulk Purchases			5.1%	13.5%	11.7%	0.0%	0.0%	0.0%	15.5%	4.9%	4.7%	
Average Cost Per Budgeted Employee Position (Remuneration)				56 760 090.03	413 361.75				447 264.59			
Average Cost Per Councilor (Remuneration)				364 598.99	436 567.00				430 626.56			
R&M % of PPE		2.0%	2.3%	2.2%	2.3%	2.3%	2.3%	2.3%	10.0%	6.0%	6.9%	
Asset Renewal and R&M as a % of PPE		4.3%	4.0%	4.0%	6.0%	6.0%	6.0%	6.0%	13.0%	8.1%	8.0%	
Asset Investment % of Total Billable Revenue		0.0%	(4.3%)	3.4%	(0.8%)	0.0%	0.0%	0.0%	(0.7%)	(0.8%)	0.0%	
Capital Revenue												
Internally Funded & Other (R1000)		(16 576)	14 617	33 256	58 521	54 704	54 704	54 704	37 521	39 491	37 316	
Borrowing (R1000)		-	-	1 867	7 156	7 975	7 975	7 975	21 452	-	-	
Grant Funding and Other (R1000)		158 759	83 793	130 669	115 050	168 076	168 076	168 076	99 500	69 759	74 038	
Internally Generated Funds % of Non Grant Funding		100.0%	100.0%	94.7%	89.1%	87.3%	87.3%	87.3%	63.8%	100.0%	100.0%	
Borrowing % of Non Grant Funding		0.0%	0.0%	5.3%	10.9%	12.7%	12.7%	12.7%	36.1%	0.0%	0.0%	
Grant Funding % of Total Funding		113.3%	85.2%	79.8%	63.7%	72.8%	72.8%	72.8%	61.7%	65.4%	66.0%	
Capital Expenditure												
Total Capital Programme (R1000)		163 460	164 869	210 623	180 738	200 756	200 756	200 756	154 693	129 220	111 354	
Asset Renewal		30 980	42 404	67 607	69 527	116 234	116 234	116 234	69 400	47 122	29 017	
Asset Renewal % of Total Capital Expenditure		36.5%	43.1%	36.8%	38.1%	58.4%	58.4%	58.4%	44.2%	36.5%	25.1%	
Cash												
Cash Receipts % of Rate Payer & Other			82.0%	87.0%	100.0%	84.2%	83.2%	83.2%	83.2%	86.2%	86.2%	
Cash Coverage Ratio			25.93	11.36	3.86	1.30	0.69	0.69	0.69	0.52	(0.07)	
Borrowing												
Most recent Credit Rating			1.8%	2.0%	3.8%	3.6%	3.6%	3.6%	0	3.2%	3.2%	
Capital Charge to Operating			0.0%	0.0%	0.0%	12.1%	12.7%	12.7%	12.7%	0.0%	0.0%	
Borrowing Receipts % of Capital Expenditure												
Reserves												
Uncommitted reserves after application of cash and investments		239 774	447 882	596 276	272 420	417 781	417 781	417 781	454 942	443 628	601 136	
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Free Services as a % of Operating Revenue (incl operational transfers)			11.4%	6.8%	6.0%	9.7%	9.0%	9.0%	9.4%	9.4%	9.4%	
High Level Outcome of Financial Compliance												
Total Operating Revenue		943 900	1 071 334	1 083 016	1 174 628	1 139 727	1 139 727	1 139 727	1 251 198	1 231 367	1 281 883	
Total Operating Expenditure		1 033 408	1 003 281	1 125 063	1 171 585	1 170 696	1 170 696	1 170 696	1 253 191	1 231 706	1 278 331	
Surplus/Deficit Budgeted Operating Statement		(89 508)	68 073	(42 047)	3 043	(30 971)	(30 971)	(30 971)	(2 093)	(341)	5 551	
Surplus/Deficit Considering Reserves and Cash Backing		239 774	447 882	596 276	272 420	417 781	417 781	417 781	454 942	443 628	601 136	
MTREF Funded (F) / Unfunded (U)		15	1	1	1	1	1	1	1	1	1	
MTREF Funded ✓ / Unfunded ✗		15	✓	✓	✓	✓	✓	✓	✓	✓	✓	

Table SA11 Property rates summary

KZN216 Ray Nkonyeni - Supporting Table SA11 Property rates summary

Description	Ref	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	1/7/2022	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	YES		
Municipal/assistant valuer appointed? (Y/N)			Yes	Yes	YES	Y	Y	YES		
Municipal partnership s38 used? (Y/N)			N	N	N	Y	Y	N		
No. of assistant valuers (FTE)	3		14	14	14	14	14	14	14	14
No. of data collectors (FTE)	3		7	7	7	7	7	7	7	7
No. of internal valuers (FTE)	3		-	-	-	-	-	-	-	-
No. of external valuers (FTE)	3		7	7	7	7	7	7	7	7
No. of additional valuers (FTE)	4		-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)			YES	YES	YES	Y	Y	YES		
Implementation time of new valuation roll (mths)			60	60	60	45	45	60	44.933	44.933
No. of properties	5		41.339	41.339	42.213	46.401	46.401	42.213	42.213	42.213
No. of sectional title values	5					13.845	13.845			
No. of unreasonably difficult properties s7(2)										
No. of supplementary valuations			1	1	1	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	1	1	1
No. of successful objections	8		4	4	12	1.363	1.363	12	12	12
No. of successful objections > 10%	8		4	4	1	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	2.229	2.229	2.229
Municipality owned property value (Rm)			445	445	445	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	Yes	Y	Y
Differential rates used? (Y/N)	5		Yes	Yes	Yes	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	Yes	Y	Y
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)			Yes	Yes	Yes	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,reductns,discs (R'000)					5.633.237			5.633.237	5.633.237	5.633.237

Table SA12a Property rates by category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	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	6	6	6	6		6		6	6	
Supplementary valuation (Rm)		28.788.947	728.248	4.486.960	2.206.988	968.765	470.973	3.235.564		1.599.349	74.722	110.494		4.925		377.472	7.500	
No. of valuation roll amendments	3																	
No. of objections by rate-payers	1																	
No. of appeals by rate-payers	1																	
No. of appeals by rate-payers finalised	1																	
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)	6																	
Frequency of valuation (select)	6																	
Method of valuation used (select)		Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	
Base of valuation (select)		No	No	No	1	No	No	No	No	No	No	No	No	No	No	No	No	
Phasing-in properties s21 (number)		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	0.022868	
Rate revenue budget (R'000)		299.650	14.100	78.091	2.827	19.256		12.968			75					1.104	191	
Rate revenue expected to collect (R'000)		284.668	14.100	74.167	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, discs (R'000)																		

Table SA12b Property rates category

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

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/nts	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	6	6	6	6	6	6	6	6	6	6	6		6		6	6	
Supplementary valuation (Rm)		28.788.947	728.248	4.486.960	2.206.988	968.765	470.973	3.235.564		1.599.349	74.722	110.494		4.925		377.472	7.500	
No. of valuation roll amendments	3																	
No. of objections by rate-payers	1																	
No. of appeals by rate-payers	1																	
No. of appeals by rate-payers finalised	1																	
No. of successful objections	5																	
No. of successful objections > 10%	5																	
Estimated no. of properties not valued																		
Years since last valuation (select)	6																	
Frequency of valuation (select)	6																	
Method of valuation used (select)		Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	Market land &impr	
Base of valuation (select)		No	No	No	2	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)								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	4.732		39	1.219	264	548	3.235						2		288		
Total land value (Rm)	6	30.312	725	4.544	2.201	964	548	3.235			70					383	8	
Total value of improvements (Rm)	6	650	34	100	14	6	27	1			3					7	0	
Total market value (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						0.023898	
Rate revenue budget (R'000)		313.135	14.735	81.605	2.954	20.122		456			79					1.154	199	
Rate revenue expected to collect (R'000)		297.478	14.735	77.525	2.807	20.122		456			75					1.096	199	
Expected cash collection rate (%)	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				3.565												
Rebates, exemptions - bona fide farm. (R'000)					7.058													
Rebates, exemptions - other (R'000)		62.901																
Phase-in reductions/discounts (R'000)																		
Total rebates, exemptions, discounts, discs (R'000)		69.076		7.058	3.565													

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/ fixed 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		(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	2		-	-	-	-	-	-	-
Waste water tariffs									
<i>Domestic</i>									
Basic charge/ fixed 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									
<i>Domestic</i>									
Basic charge/ fixed 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
Waste management tariffs									
<i>Domestic</i>									
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											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total large household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		-	-	-	993.20	993.20	993.20	4.8%	1,040.87	1,086.67	1,135.57
Electricity: Basic levy		-	-	-	280.79	280.79	280.79	7.7%	301.77	315.05	329.23
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	138.87	138.87	138.87	4.8%	145.54	151.94	158.78
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	1,412.86	1,412.86	1,412.86	5.3%	1,488.18	1,553.66	1,623.58
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	1,412.86	1,412.86	1,412.86	5.3%	1,488.18	1,553.66	1,623.58
% increase/-decrease		-	-	-	-	-	-	5.3%	5.3%	4.4%	4.5%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		-	-	-	-	-	-	-	-	-	-
Electricity: Basic levy		-	-	-	-	-	-	-	-	-	-
Electricity: Consumption		-	-	-	-	-	-	-	-	-	-
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services		-	-	-	-	-	-	-	-	-	-
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease		-	-	-	-	-	-	-	-	-	-

Table SA16 Investments

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Y/N)	Variable or Fixed Interest rate	Interest Rate *	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Opening balance	Interest to be realised	Partial / Premature Withdrawal (r)	Investment Top Up	Closing Balance
		Yrs/Months												
Name of institution & investment ID	1													
Parent municipality														
Standard Bank - 1. 89140356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	31,392	238	-	-	31,630
Standard Bank - 2. 89139356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	234	2	-	-	236
Standard Bank - 3. 89141356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	11,106	84	-	-	11,190
Standard Bank - 4. 90639356623 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	533	4	-	-	537
Other - 5. 74873852518 Ray Nkonyeni Local Municipality		3	3	Y	1	3.6	0	0	20211231	15,668	133	-	-	15,802
Standard Bank - 6. 89111356986 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	47	0	-	-	48
Standard Bank - 7. 89111357732 Ray Nkonyeni Local Muni		3	3	Y	1	3.6	0	0	20211231	10	0	-	-	11
FNB - 8. 62726541415 Ray Nkonyeni Local Municipality		3	3	Y	1	3.6	0	0	20211231	112,689	954	(108,550)	127,500	132,992
FNB - 9. 74873852518 Ray Nkonyeni Local Municipality		3	3	Y	1	3.6	0	0	20211231	3,281	29	-	-	3,310
Municipality sub-total										174,921	1,444	(108,550)	127,500	195,315

Table SA17 Borrowings

KZN216 Ray Nkonyeni - Supporting Table SA17 Borrowing

Borrowing - Categorized by type	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
R thousand										
Parent municipality										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	29.430	38.993	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		4.791	112	3.109	15.679	10.808	10.808	9.726	29.759	15.151
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	4.791	29.543	42.102	15.679	10.808	10.808	9.726	29.759	15.151
Entities										
Annuity and Bullet Loans		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	29.430	38.993	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		4.791	112	3.109	15.679	10.808	10.808	9.726	29.759	15.151
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	4.791	29.543	42.102	15.679	10.808	10.808	9.726	29.759	15.151
Total Borrowing	1	9.581	59.086	84.204	31.358	21.615	21.615	19.452	59.517	30.301
Unspent Borrowing - Categorized by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	29.430	38.993	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		4.791	112	3.109	15.679	10.808	10.808	9.726	29.759	15.151
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	4.791	29.543	42.102	15.679	10.808	10.808	9.726	29.759	15.151
Entities										
Long-Term Loans (annuity/reducing balance)		-	-	-	-	-	-	-	-	-
Long-Term Loans (non-annuity)		-	-	-	-	-	-	-	-	-
Local registered stock		-	-	-	-	-	-	-	-	-
Instalment Credit		-	-	-	-	-	-	-	-	-
Financial Leases		-	29.430	38.993	-	-	-	-	-	-
PPP liabilities		-	-	-	-	-	-	-	-	-
Finance Granted By Cap Equipment Supplier		-	-	-	-	-	-	-	-	-
Marketable Bonds		-	-	-	-	-	-	-	-	-
Non-Marketable Bonds		-	-	-	-	-	-	-	-	-
Bankers Acceptances		4.791	112	3.109	15.679	10.808	10.808	9.726	29.759	15.151
Financial derivatives		-	-	-	-	-	-	-	-	-
Other Securities		-	-	-	-	-	-	-	-	-
Entities sub-total	1	4.791	29.543	42.102	15.679	10.808	10.808	9.726	29.759	15.151
Total Unspent Borrowing	1	9.581	59.086	84.204	31.358	21.615	21.615	19.452	59.517	30.301

Table SA18 Transfers and Grants Receipts

KZN216 Ray Nkonyeni - Supporting Table SA18 Transfers and grant receipts										
Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		6 905	5 949	15 608	8 026	8 026	8 026	7 034	1 950	2 088
Expanded Public Works Programme Integrated Grant		4 405	3 949	5 558	6 076	6 076	6 076	5 084	-	-
Municipal Disaster Relief Grant		-	-	8 100	-	-	-	-	-	-
Local Government Financial Management Grant		2 500	2 000	1 950	1 950	1 950	1 950	1 950	1 950	2 088
Energy Efficiency and Demand Side Management Grant		-	-	-	(0)	(0)	-	-	-	-
Provincial Government:		13 259	15 774	22 251	15 430	15 557	15 096	15 457	16 137	17 457
Provincialization Of Libraries		11 439	11 769	12 017	12 418	12 418	12 418	12 418	12 964	14 142
Community Libraries Grant		1 434	1 644	1 758	2 563	2 563	2 102	2 563	2 676	2 796
Specify (Add grant description)		-	1 327	1 365	(0)	(0)	-	-	-	-
Specify (Add grant description)		-	637	682	-	-	-	-	-	-
Specify (Add grant description)		-	-	-	-	127	127	-	-	-
Museum Subsidy Grant		386	407	429	449	449	449	476	497	519
Specify (Add grant description)		-	-	6 000	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		1 050	2 630	12 015	-	-	-	-	-	-
European Union		-	2 630	12 015	-	-	-	-	-	-
Transport, Education and Training SETA		1 050	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	21 214	24 353	49 874	23 456	23 583	23 122	22 491	18 087	19 545
Capital Transfers and Grants										
National Government:		94 344	88 509	142 428	139 386	150 386	148 692	190 146	91 688	85 144
Municipal Disaster Relief Grant		-	-	-	-	11 000	11 000	-	-	-
Energy Efficiency and Demand Side Management Grant		8 000	-	4 000	5 000	5 000	5 000	-	-	-
Neighbourhood Development Partnership Grant		-	20 000	31 257	46 000	46 000	46 000	19 000	15 000	5 000
Municipal Infrastructure Grant		70 795	-	-	-	-	-	-	-	-
Integrated Urban Development Grant		-	64 509	99 131	81 360	81 360	48 816	88 848	76 688	80 144
Integrated National Electrification Programme Grant		9 000	4 000	8 040	7 026	7 026	37 876	-	-	-
Municipal Disaster Recovery Grant		6 549	-	-	-	-	-	82 298	-	-
Provincial Government:		9 787	60 861	56 790	1 000	35 873	39 728	2 000	-	-
Specify (Add grant description)		-	-	-	-	30 000	-	-	-	-
Specify (Add grant description)		-	-	-	-	-	30 000	-	-	-
Specify (Add grant description)		-	-	8 000	-	-	-	-	-	-
Specify (Add grant description)		3 000	4 000	-	(0)	4 873	4 873	2 000	-	-
Specify (Add grant description)		0	54 657	45 776	-	-	-	-	-	-
Specify (Add grant description)		6 787	2 204	2 197	-	-	3 854	-	-	-
Specify (Add grant description)		-	-	817	1 000	1 000	1 000	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	104 131	149 370	199 218	140 386	186 259	188 420	192 146	91 688	85 144
TOTAL RECEIPTS OF TRANSFERS & GRANTS	5	125 345	173 723	249 092	163 842	209 842	211 541	214 637	109 775	104 689

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		(16 285)	(5 988)	(11 508)	(8 028)	(8 078)	(5 127)	(89 332)	(1 950)	(2 088)
Provincial Government:		(13 259)	(14 718)	(22 010)	(16 430)	(16 557)	(10 250)	(15 457)	(16 137)	(17 457)
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		(1 050)	(2 830)	(12 015)	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		(30 594)	(23 334)	(45 533)	(24 458)	(24 633)	(15 377)	(104 789)	(18 087)	(19 545)
Capital expenditure of Transfers and Grants										
National Government:		(80 391)	(78 707)	(150 035)	(139 388)	(158 438)	(108 685)	(107 848)	(91 688)	(85 144)
District Municipality:		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants:		(83 373)	(147 344)	(196 807)	(139 388)	(200 313)	(109 922)	(109 848)	(91 688)	(85 144)
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		(113 967)	(170 678)	(242 340)	(163 842)	(224 946)	(125 299)	(214 637)	(109 775)	(104 689)

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
R thousand										
Operating transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year		311	(9 069)	(9 108)	(9 108)	(5 008)	(5 008)	(5 008)	(87 306)	(83 310)
Current year receipts		6 905	5 949	15 608	8 026	8 026	8 026	7 034	1 950	2 088
Conditions met - transferred to revenue		(16 285)	(5 988)	(11 508)	(8 028)	(8 078)	(5 127)	(89 332)	(1 950)	(2 088)
Conditions still to be met - transferred to liabilities		23 501	2 868	18 008	6 944	11 094	8 145	91 358	(83 406)	(79 134)
Provincial Government:										
Balance unspent at beginning of the year		3 519	3 519	4 577	4 577	4 817	4 817	4 817	4 817	4 817
Current year receipts		13 259	15 774	22 251	15 430	15 557	15 096	15 457	16 137	17 457
Conditions met - transferred to revenue		(13 259)	(14 718)	(22 010)	(16 430)	(16 557)	(10 250)	(15 457)	(16 137)	(17 457)
Conditions still to be met - transferred to liabilities		30 037	34 010	48 838	36 437	36 931	30 163	35 731	37 091	39 731
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	(0)	(0)	-	-	-
Current year receipts		1 050	2 630	12 015	-	-	-	-	-	-
Conditions met - transferred to revenue		(1 050)	(2 630)	(12 015)	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		2 100	5 259	24 030	-	(0)	(0)	-	-	-
Total operating transfers and grants revenue		(30 594)	(23 334)	(45 533)	(24 458)	(24 633)	(15 377)	(104 789)	(18 087)	(19 545)
Total operating transfers and grants - CTBM	2	55 638	42 137	90 876	43 381	48 025	38 308	127 089	(46 315)	(39 403)
Capital transfers and grants:										
National Government:	1,3									
Balance unspent at beginning of the year		0	13 953	23 754	24 082	16 147	16 147	16 147	98 445	12 115
Current year receipts		94 344	88 509	142 428	139 386	150 386	148 692	190 146	91 688	85 144
Conditions met - transferred to revenue		(80 391)	(78 707)	(150 035)	(139 388)	(158 438)	(108 685)	(107 848)	(91 688)	(85 144)
Conditions still to be met - transferred to liabilities		174 735	181 169	316 217	302 854	324 969	273 525	314 141	281 821	182 403
Provincial Government:										
Balance unspent at beginning of the year		24 371	31 176	23 401	28 784	33 419	33 419	33 419	33 419	33 419
Current year receipts		9 787	60 861	56 790	1 000	35 873	39 728	2 000	-	-
Conditions met - transferred to revenue		(2 982)	(88 636)	(46 772)	-	(41 877)	(1 237)	(2 000)	-	-
Conditions still to be met - transferred to liabilities		37 140	160 674	126 963	29 784	111 170	74 384	37 419	33 419	33 419
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		(83 373)	(147 344)	(196 807)	(139 388)	(200 313)	(109 922)	(109 848)	(91 688)	(85 144)
Total capital transfers and grants - CTBM	2	211 874	341 843	443 180	332 638	436 140	347 909	351 581	315 241	215 822
TOTAL TRANSFERS AND GRANTS REVENUE		(113 967)	(170 678)	(242 340)	(163 842)	(224 946)	(125 299)	(214 637)	(109 775)	(104 689)
TOTAL TRANSFERS AND GRANTS - CTBM		267 513	383 980	534 056	376 020	484 164	386 217	478 650	268 926	178 419

Table SA21 Grants and Subsidy made by the Municipality

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

Description	Ref	2019/20	2020/21	2021/22	Current Year 2022/23				2023/24 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Cash Transfers to other municipalities Insert description	1										
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms Insert description	2										
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State Insert description	3										
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations Insert description											
Total Cash Transfers To Organisations		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Groups of Individuals Insert description											
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other municipalities Insert description	1										
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms Insert description	2										
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State Insert description	3										
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations Insert description	4										
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals Insert description	5										
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	-	-	-

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	2019/20	2020/21	2021/22	Current Year 2022/23			2023/24 Medium Term Revenue Framework	
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2023/24	Budget Year +1 2024/25
		A	B	C	D	E	F	G	H
Councillors (Political Office Bearers plus Other)	1								
Basic Salaries and Wages		-	-	-	28 393	28 393	28 393	19 040	19 973
Pension and UIF Contributions		-	-	-	-	-	-	758	795
Medical Aid Contributions		-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	3 042	3 042	3 042	2 815	2 953
Housing Allowances		-	-	-	-	-	-	5 953	6 245
Other benefits and allowances		-	-	-	-	-	-	2 599	2 726
Sub Total - Councillors		-	-	-	31 434	31 434	31 434	31 164	32 091
% increase	4				-	-	-	(0.9%)	4.9%
Senior Managers of the Municipality	2								
Basic Salaries and Wages		8 977	8 124	7 328	4 393	3 537	3 537	3 946	4 139
Pension and UIF Contributions		-	(0)	80	189	192	192	192	201
Medical Aid Contributions		-	-	72	78	230	230	230	242
Overtime		-	-	-	-	-	-	-	-
Performance Bonus		957	760	866	1 059	1 059	1 059	1 059	1 110
Motor Vehicle Allowance	3	-	-	495	1 158	964	964	1 060	1 112
Cellphone Allowance	3	110	102	109	115	114	114	114	120
Housing Allowances	3	-	-	1 425	3 488	2 774	2 774	3 275	3 435
Other benefits and allowances	3	-	-	0	0	1	1	1	1
Payments in lieu of leave		-	-	239	-	332	332	332	348
Long service awards		-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		-	-	-	-	-	-	-	-
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		10 043	8 985	10 615	10 481	9 203	9 203	10 209	10 709
% increase	4		(10.5%)	18.1%	(1.3%)	(12.2%)	-	10.9%	4.9%
Other Municipal Staff									
Basic Salaries and Wages		252 033	262 827	274 958	275 817	275 808	275 808	289 060	304 043
Pension and UIF Contributions		47 046	48 393	49 382	51 763	52 372	52 372	50 460	52 933
Medical Aid Contributions		18 151	18 779	18 869	20 813	20 384	20 384	20 668	21 681
Overtime		14 484	18 011	18 959	14 695	19 395	19 395	18 985	19 915
Performance Bonus		20 478	20 949	21 372	23 805	21 807	21 807	22 473	23 574
Motor Vehicle Allowance	3	15 833	16 999	17 850	18 637	19 154	19 154	18 975	19 905
Cellphone Allowance	3	671	1 115	993	1 046	1 125	1 125	1 007	1 056
Housing Allowances	3	3 837	3 964	3 771	3 946	4 125	4 125	4 059	4 258
Other benefits and allowances	3	7 356	4 645	4 903	2 796	6 041	6 041	6 038	6 333
Payments in lieu of leave		12 754	4 453	3 802	4 200	13 591	13 591	22 480	23 582
Long service awards		3 080	6 412	5 264	2 270	2 819	2 819	2 751	2 886
Post-retirement benefit obligations	6	(12 262)	12 312	14 654	15 852	15 852	15 852	15 852	16 628
Entertainment		-	-	-	-	-	-	-	-
Scarcity		-	-	-	-	-	-	-	-
Acting and post related allowance		326	680	609	1 160	912	912	912	957
In kind benefits		-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		383 787	419 539	435 385	436 798	453 383	453 383	473 720	497 752
% increase	4		9.3%	3.8%	0.3%	3.8%	-	4.5%	5.1%
Total Parent Municipality		393 829	428 524	446 000	478 713	494 021	494 021	515 094	541 152

Explanatory notes to Table SA22 Councilors and Staff Benefits

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

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										
Municipal Manager and Senior Managers	5	-	-	-	-	-	-	-	-	-
Other Managers	3	8	-	8	8	-	8	8	-	8
Professionals	7	40	-	-	40	-	-	40	-	-
Finance		11	-	-	11	-	-	11	-	-
Spatial/town planning		-	-	-	-	-	-	-	-	-
Information Technology		5	-	-	5	-	-	5	-	-
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

KZN16 Ray Nkonyeni - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue																	
Exchange Revenue																	
Service charges - Electricity		15 203	15 203	15 203	15 203	15 203	15 203	15 203	15 203	15 203	15 203	15 203	15 203	182 436	191 375	200 370	
Service charges - Water		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - Waste Management		5 701	11 402	5 701	5 701	5 701	5 701	5 701	5 701	5 701	5 701	5 701	-	62 711	65 784	68 876	
Sale of Goods and Rendering of Services		798	798	798	798	798	798	798	798	798	798	798	798	9 571	9 932	10 295	
Agency services		448	448	448	448	448	448	448	448	448	448	448	448	5 371	5 634	5 899	
Interest		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest earned from Receivables		582	582	582	582	582	582	582	582	582	582	582	582	6 982	7 334	7 668	
Interest earned from Current and Non Current Assets		709	709	709	709	709	709	709	709	709	709	709	709	8 511	8 928	9 348	
Dividends		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Land		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rent on Fixed Assets		291	291	291	291	291	291	291	291	291	291	291	291	3 498	3 669	3 842	
Licence and permits		53	53	53	53	53	53	53	53	53	53	53	53	636	667	698	
Operational Revenue		92	92	92	92	92	92	92	92	92	92	92	92	1 106	1 160	1 215	
Non-Exchange Revenue																	
Property rates		46 310	92 619	46 310	46 310	46 310	46 310	46 310	46 310	46 310	46 310	-	-	508 406	534 367	559 482	
Surcharges and Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines, penalties and forfeits		2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	2 588	31 062	32 584	34 115	
Licences or permits		802	802	802	802	802	802	802	802	802	802	802	802	9 628	10 098	10 574	
Transfer and subsidies - Operational		32 502	32 502	32 502	32 502	32 502	32 502	32 502	32 502	32 502	32 502	32 502	32 502	390 026	328 201	336 372	
Interest		2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	2 514	30 164	31 642	33 129	
Fuel Levy		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operational Revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Gains on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Discontinued Operations		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Revenue (excluding capital transfers and contributions)		108 593	160 604	108 593	108 593	108 593	108 593	108 593	108 593	108 593	108 593	56 563	56 563	1 251 108	1 231 367	1 281 883	
Expenditure																	
Employee related costs		112	46 755	46 785	46 785	46 785	46 785	46 785	46 785	46 785	46 785	62 637	46 785	142	483 929	508 461	532 774
Remuneration of councillors		-	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	-	31 164	32 691	34 228
Bulk purchases - electricity		-	15 832	15 832	15 832	15 832	15 832	15 832	15 832	15 832	15 832	15 832	15 832	(0)	158 320	166 076	173 883
Inventory consumed		900	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	1 035	210	75	10 499	12 651	13 534
Debt impairment		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and amortisation		8 672	8 697	8 697	8 697	8 697	8 697	8 697	8 697	8 697	8 697	8 717	8 697	104 756	111 725	116 976	
Interest		808	834	834	834	834	834	834	834	834	834	834	808	9 958	10 446	10 937	
Contracted services		11 157	25 884	25 884	25 884	25 884	25 884	25 884	25 884	25 884	25 884	22 196	7 470	273 776	191 294	184 026	
Transfers and subsidies		168	928	1 478	1 228	928	928	928	928	4 296	928	168	13 838	15 617	16 351		
Irrecoverable debts written off		876	876	876	876	876	876	876	876	876	876	876	876	10 513	11 028	11 547	
Operational costs		7 517	14 568	14 568	14 568	14 568	14 918	14 568	14 568	14 918	14 568	11 866	5 165	156 437	171 717	182 076	
Losses on disposal of Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Losses		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure		30 409	118 526	119 106	118 676	118 556	118 906	118 556	118 556	122 274	134 428	111 382	23 616	1 253 191	1 231 708	1 276 331	
Surplus/(Deficit)		78 184	42 078	(10 513)	(10 283)	(9 963)	(10 313)	(9 963)	(9 963)	(13 680)	(25 834)	(54 800)	32 967	(2 083)	(341)	5 551	
Transfers and subsidies - capital (monetary allocations)		9 154	9 154	9 154	9 154	9 154	9 154	9 154	9 154	9 154	9 154	9 154	9 154	109 848	91 688	85 144	
Transfers and subsidies - capital (in-kind)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions		87 338	51 232	(1 359)	(1 129)	(809)	(1 159)	(809)	(809)	(4 526)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after income tax		87 338	51 232	(1 359)	(1 129)	(809)	(1 159)	(809)	(809)	(4 526)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	
Share of Surplus/Deficit attributable to Joint Venture		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality		87 338	51 232	(1 359)	(1 129)	(809)	(1 159)	(809)	(809)	(4 526)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	
Share of Surplus/Deficit attributable to Associate Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	1	87 338	51 232	(1 359)	(1 129)	(809)	(1 159)	(809)	(809)	(4 526)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	

Table SA26 Budgeted Monthly Revenue and Expenditure

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

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue by Vote																	
Vote 1 - Mayor and Council		23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	285 237	310 114	316 827	
Vote 2 - Finance and Administration		50 168	96 478	50 168	50 168	50 168	50 168	50 168	50 168	50 168	50 168	3 858	3 858	555 706	582 940	610 280	
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 4 - Community and Social Services		1 342	1 342	1 342	1 342	1 342	1 342	1 342	1 342	1 342	1 342	1 342	16 098	16 810	18 162		
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 6 - Public Safety		2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	2 763	33 156	34 781	36 416		
Vote 7 - Housing		185	185	185	185	185	185	185	185	185	185	185	2 214	2 214	2 214		
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning and Development		9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	113 160	95 162	88 781		
Vote 10 - Road Transport		8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	8 014	96 166	14 547	15 231		
Vote 11 - Environment Protection		29	29	29	29	29	29	29	29	29	29	29	342	359	376		
Vote 12 - Energy Sources		15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	183 943	192 956	202 025		
Vote 13 - Other		48	48	48	48	48	48	48	48	48	48	48	579	607	636		
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		6 610	12 311	6 610	6 610	6 610	6 610	6 610	6 610	6 610	6 610	908	908	73 613	71 887	75 266	
Total Revenue by Vote		117 688	189 698	117 688	117 688	117 688	117 688	117 688	117 688	117 688	117 688	117 688	65 675	65 675	1 380 216	1 322 279	1 388 214
Expenditure by Vote to be appropriated																	
Vote 1 - Mayor and Council		2 417	5 616	5 616	5 616	5 616	5 616	5 616	5 616	5 616	5 616	5 616	2 417	60 994	63 982	66 990	
Vote 2 - Finance and Administration		4 480	19 766	19 796	19 816	19 796	20 146	19 796	19 796	20 146	35 668	19 796	4 840	223 821	239 036	250 317	
Vote 3 - Internal Audit		5 179	8 092	8 092	8 092	8 092	8 092	8 092	8 092	8 092	8 092	8 181	5 268	91 453	78 608	78 925	
Vote 4 - Community and Social Services		2 355	5 791	5 791	5 791	5 791	5 791	5 791	5 791	5 791	5 791	5 325	1 889	61 691	64 970	68 591	
Vote 5 - Sport and Recreation		104	507	507	507	507	507	507	507	507	507	403	-	5 074	5 322	5 572	
Vote 6 - Public Safety		1 817	10 651	10 651	10 651	10 651	10 651	10 651	10 651	10 651	10 651	9 258	424	107 354	125 031	134 285	
Vote 7 - Housing		-	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	-	18 075	18 852	19 634	
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 9 - Planning and Development		92	4 254	4 804	4 554	4 254	4 254	4 254	4 254	7 621	4 254	4 254	92	46 937	48 240	50 508	
Vote 10 - Road Transport		4 287	22 238	22 238	22 238	22 238	22 238	22 238	22 238	22 238	22 238	22 204	4 253	230 882	157 720	165 132	
Vote 11 - Environment Protection		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	1 375	1 375	25 627	26 697	28 205	
Vote 12 - Energy Sources		420	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	420	194 314	203 835	213 415	
Vote 13 - Other		49	579	579	579	579	579	579	579	579	579	559	29	5 850	6 137	6 426	
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Vote 15 - Waste Management		6 923	17 570	17 570	17 570	17 570	17 570	17 570	17 570	17 570	17 570	13 258	2 611	180 920	192 868	188 112	
Total Expenditure by Vote		30 389	118 506	119 088	118 858	118 538	118 886	118 538	118 538	122 254	134 408	111 382	23 618	1 252 991	1 231 488	1 276 112	
Surplus(Deficit) before assoc.		87 299	51 190	(1 400)	(1 170)	(850)	(1 200)	(850)	(850)	(4 566)	(16 722)	(45 708)	42 059	107 225	90 781	90 103	
Income Tax		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of Surplus/Deficit attributable to Associate		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus(Deficit)	1	87 299	51 190	(1 400)	(1 170)	(850)	(1 200)	(850)	(850)	(4 566)	(16 722)	(45 708)	42 059	107 225	90 781	90 103	

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

KZN16 Ray Nkonyeni - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Revenue - Functional																	
Governance and administration		73 938	120 247	73 938	73 938	73 938	73 938	73 938	73 938	73 938	73 938	27 628	27 628	840 943	892 954	927 107	
Executive and council		23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	23 770	285 237	310 114	316 827	
Finance and administration		50 168	96 478	50 168	50 168	50 168	50 168	50 168	50 168	50 168	50 168	3 858	3 858	555 706	582 840	610 280	
Internal audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and public safety		1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	1 600	19 203	19 958	21 353	
Community and social services		1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	1 354	16 243	16 962	18 320	
Sport and recreation		3	3	3	3	3	3	3	3	3	3	3	3	34	36	37	
Public safety		13	13	13	13	13	13	13	13	13	13	13	13	150	158	165	
Housing		231	231	231	231	231	231	231	231	231	231	231	231	2 775	2 803	2 831	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		20 223	20 223	20 223	20 223	20 223	20 223	20 223	20 223	20 223	20 223	20 223	20 223	242 674	144 692	140 639	
Planning and development		9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	9 430	113 160	95 162	88 781	
Road transport		10 764	10 764	10 764	10 764	10 764	10 764	10 764	10 764	10 764	10 764	10 764	10 764	129 172	49 171	51 482	
Environmental protection		29	29	29	29	29	29	29	29	29	29	29	29	342	359	376	
Trading services		21 938	27 439	21 938	21 938	21 938	21 938	21 938	21 938	21 938	21 938	16 237	16 237	257 557	264 844	277 292	
Energy sources		15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	15 329	183 543	192 956	202 025	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		6 610	12 311	6 610	6 610	6 610	6 610	6 610	6 610	6 610	6 610	908	908	73 613	71 807	75 266	
Other		48	48	48	48	48	48	48	48	48	48	48	48	579	607	636	
Total Revenue - Functional		117 747	169 758	117 747	117 747	117 747	117 747	117 747	117 747	117 747	117 747	65 373	65 373	1 360 956	1 323 055	1 367 027	
Expenditure - Functional																	
Governance and administration		12 055	33 656	33 686	33 706	33 686	34 036	33 686	33 686	34 036	49 558	33 775	12 524	378 091	383 539	398 234	
Executive and council		2 417	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	5 798	62 817	65 895	68 992	
Finance and administration		8 168	23 700	23 730	23 750	23 730	24 080	23 730	23 730	24 080	39 601	23 819	8 637	270 571	275 489	285 483	
Internal audit		1 470	4 158	4 158	4 158	4 158	4 158	4 158	4 158	4 158	4 158	4 158	4 158	44 523	41 795	43 759	
Community and public safety		2 233	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	13 396	12 052	1 889	137 737	157 049	168 271	
Community and social services		2 334	5 771	5 771	5 771	5 771	5 771	5 771	5 771	5 771	5 771	5 304	1 868	61 441	64 708	68 316	
Sport and recreation		104	527	527	527	527	527	527	527	527	527	403	-	5 274	5 502	5 792	
Public safety		775	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	5 291	4 537	21	52 947	67 958	74 500	
Housing		-	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	1 807	-	10 075	18 652	19 634	
Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and environmental services		7 729	33 978	34 528	34 278	33 978	33 978	33 978	33 978	37 345	33 978	32 392	6 143	356 280	288 200	301 673	
Planning and development		92	4 071	4 621	4 371	4 071	4 071	4 071	4 071	7 439	4 071	4 071	92	45 114	46 328	48 505	
Road transport		5 350	27 619	27 619	27 619	27 619	27 619	27 619	27 619	27 619	27 619	26 946	4 677	285 539	215 055	225 163	
Environmental protection		2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	2 288	1 378	1 375	25 627	26 897	28 205	
Trading services		7 343	36 917	36 917	36 917	36 917	36 917	36 917	36 917	36 917	36 917	32 605	3 031	375 233	396 703	401 528	
Energy sources		420	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	19 347	420	194 314	203 835	213 415	
Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Waste management		6 923	17 570	17 570	17 570	17 570	17 570	17 570	17 570	17 570	17 570	13 258	2 811	180 920	192 888	188 112	
Other		48	579	579	579	579	579	579	579	579	579	559	29	6 858	6 137	6 426	
Total Expenditure - Functional		30 409	118 526	119 106	118 876	118 556	118 906	118 556	118 556	122 274	134 428	111 382	23 616	1 253 191	1 231 708	1 276 331	
Surplus/(Deficit) before assoc.		87 338	51 232	(1 359)	(1 129)	(899)	(1 159)	(899)	(899)	(4 525)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	
Intercompany/Parent subsidiary transactions		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	1	87 338	51 232	(1 359)	(1 129)	(899)	(1 159)	(899)	(899)	(4 525)	(16 680)	(45 646)	42 121	107 765	91 347	90 695	

Table SA28 Budgeted Monthly Capital Expenditure (Municipal Vote)

KZN16 Ray Nkonyeni - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Multi-year expenditure to be appropriated	1															
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - Internal Audit		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - Environment Protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - Energy Sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - Mayor and Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance and Administration		-	300	-	-	3 300	201	-	-	-	-	-	-	3 801	3 987	4 174
Vote 3 - Internal Audit		17	17	17	17	17	17	17	17	17	17	17	17	200	210	220
Vote 4 - Community and Social Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - Sport and Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - Public Safety		376	376	376	376	376	376	376	376	376	376	292	292	4 340	4 553	4 767
Vote 7 - Housing		-	18	18	18	18	18	18	18	18	18	18	18	180	189	198
Vote 8 - Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - Planning and Development		-	11 052	11 052	11 052	14 702	11 052	11 052	11 302	11 102	11 102	11 102	50	115 220	100 729	89 038
Vote 10 - Road Transport		20	720	720	720	720	720	720	720	720	720	700	-	7 200	7 553	7 908
Vote 11 - Environment Protection		42	42	42	42	42	42	42	42	42	42	42	42	500	500	550
Vote 12 - Energy Sources		-	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	-	22 952	11 000	4 000
Vote 13 - Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - Waste Water Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - Waste Management		42	42	42	42	42	42	42	42	42	42	42	42	500	500	500
Capital single-year expenditure sub-total	2	496	14 861	14 811	15 011	21 511	14 812	14 811	14 811	14 811	14 811	14 507	442	154 893	129 220	111 354
Total Capital Expenditure	2	496	14 861	14 811												

Table SA29 Budgeted Monthly Capital expenditure

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

R thousand	Description	Ref	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26
Capital Expenditure - Functional																	
	Governance and administration	1	17	317	17	17	3 317	217	17	17	17	17	17	17	4 061	4 167	4 364
	Executive and council		--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
	Finance and administration		--	300	--	--	3 300	201	--	--	--	--	--	--	3 801	3 967	4 174
	Internal audit		17	17	17	17	17	17	17	17	17	17	17	200	210	220	
	Community and public safety		376	394	394	394	394	394	394	394	394	310	292	4 529	4 741	4 964	
	Community and social services		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Sport and recreation		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Public safety		376	376	376	376	376	376	376	376	376	292	292	4 340	4 553	4 767	
	Housing		--	18	18	18	18	18	18	18	18	18	18	180	189	198	
	Health		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Economic and environmental services		62	11 814	11 864	12 264	15 464	11 864	11 864	12 064	11 864	11 864	11 844	92	122 929	108 782	97 496
	Planning and development		--	11 052	11 102	11 502	14 702	11 102	11 102	11 102	11 102	11 102	11 102	50	115 220	100 729	89 038
	Road transport		30	720	720	720	720	720	720	720	720	700	--	7 200	7 553	7 968	
	Environmental protection		42	42	42	42	42	42	42	42	42	42	42	500	500	550	
	Trading services		42	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	2 337	42	23 432	11 500	4 500
	Energy sources		--	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	2 295	--	22 952	11 000	4 000
	Water management		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Waste water management		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Waste management		42	42	42	42	42	42	42	42	42	42	42	500	500	500	
	Other		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Total Capital Expenditure - Functional	2	496	14 861	14 611	15 011	21 511	14 812	14 611	14 811	14 611	14 507	442	154 893	129 220	111 354	
Funded by:																	
	National Government		--	8 978	8 978	9 378	12 578	8 978	8 978	8 978	8 978	8 978	8 978	--	93 781	89 729	74 038
	Provincial Government		--	174	174	174	174	174	174	174	174	174	174	--	1 739	--	--
	District Municipality		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)		--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Transfers recognised - capital		--	9 152	9 152	9 552	12 752	9 152	9 152	9 152	9 152	9 152	9 152	--	95 200	89 729	74 038
	Borrowing		--	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	2 145	--	21 452	--	--
	Internally generated funds		496	3 564	3 314	3 314	6 614	3 514	3 314	3 514	3 314	3 210	442	37 921	39 491	37 316	
	Total Capital Funding		496	14 861	14 611	15 011	14 812	14 611	14 811	14 611	14 611	14 507	442	154 893	129 220	111 354	

Table SA30 Budgeted Monthly Cash Flow

KZN216 Ray Nkonyeni - Supporting Table SA30 Budgeted monthly cash flow

R thousand	MONTHLY CASH FLOWS	Budget Year 2023/24												Medium Term Revenue and Expenditure Framework			
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	
Cash Receipts By Source																	
	Property rates	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	40 328	483 936	507 649	531 506
	Service charges - electricity revenue	14 443	14 443	14 443	14 443	14 443	14 443	14 443	14 443	14 443	14 443	14 443	14 443	173 314	181 806	190 351	
	Service charges - water revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Service charges - sanitation revenue	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Service charges - refuse revenue	4 965	4 965	4 965	4 965	4 965	4 965	4 965	4 965	4 965	4 965	4 965	4 965	59 576	62 495	65 432	
	Rental of facilities and equipment	291	291	291	291	291	291	291	291	291	291	291	291	3 498	3 669	3 842	
	Interest earned - external investments	709	709	709	709	709	709	709	709	709	709	709	709	8 511	8 928	9 348	
	Interest earned - outstanding debtors	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Dividends received	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Fines, penalties and forfeits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Licences and permits	855	855	855	855	855	855	855	855	855	855	855	855	10 263	10 766	11 272	
	Agency services	448	448	448	448	448	448	448	448	448	448	448	448	5 371	5 634	5 899	
	Transfers and Subsidies - Operational	53 244	24 117	24 117	24 117	68 701	24 117	24 117	24 117	53 244	24 117	24 117	24 117	392 240	330 415	338 586	
	Other revenue	625	625	625	625	625	625	625	625	625	625	625	625	7 495	7 863	8 232	
	Cash Receipts by Source	115 908	86 780	86 780	86 780	131 365	86 780	86 780	86 780	115 908	86 780	86 780	86 780	1 144 204	1 119 226	1 164 471	
Other Cash Flows by Source																	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)	36 616	--	--	--	36 616	--	--	--	36 616	--	--	--	--	109 848	91 688	85 144
	Transfers and subsidies - capital (monetary allocations) (Nat / Prov Departm Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educ Institutions)	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Proceeds on Disposal of Fixed and Intangible Assets	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Short term loans	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Borrowing long term/refinancing	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Increase (decrease) in consumer deposits	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Decrease (increase) in non-current receivables	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Decrease (increase) in non-current investments	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Total Cash Receipts by Source	152 524	86 780	86 780	86 780	167 981	86 780	86 780	86 780	152 524	86 780	86 780	86 780	1 254 052	1 210 914	1 249 615	
Cash Payments by Type																	
	Employee related costs	1 797	48 893	48 893	48 893	48 893	48 893	48 893	48 893	48 893	64 745	47 096	--	504 783	529 399	554 696	
	Remuneration of councillors	--	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	3 116	--	31 164	32 691	34 228	
	Interest	808	834	834	834	834	834	834	834	834	834	834	808	9 958	10 466	10 937	
	Bulk purchases - electricity	--	16 271	16 271	16 271	16 271	16 271	16 271	16 271	16 271	16 271	16 271	--	162 706	170 679	178 701	
	Acquisitions - water & other inventory	500	500	500	500	500	500	500	500	500	500	500	500	6 000	6 294	6 590	
	Contracted services	10 785	25 921	25 921	25 921	25 921	25 921	25 921	25 921	25 921	25 921	21 246	6 111	271 427	193 378	202 467	
	Transfers and subsidies - other municipalities	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Transfers and subsidies - other	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	
	Other expenditure	7 265	14 321	14 321	14 321	14 321	14 671	14 321	14 321	14 671	14 321	11 711	5 004	153 569	160 728	168 371	
	Cash Payments by Type	21 155	109 856	109 856	109 856	109 856	110 206	109 856	109 856	110 206	125 708	100 774	12 423	1 139 607	1 103 614	1 155 588	
Other Cash Flows/Payments by Type																	
	Capital assets	412	16 707	16 407	16 407	19 377	16 608	16 407	16 607	16 407	16 407	16 303	308	168 358	113 160	107 625	
	Repayment of borrowing	(726)	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	1 987	(726)	18 414	28 456	29 794	
	Other Cash Flows/Payments	168	1 118	1 118	1 118	1 118	1 118	1 118	1 118	4 486	1 118	1 118	168	14 888	15 617	16 351	
	Total Cash Payments by Type	21 009	129 668	129 368	129 368	132 338	129 919	129 368	129 566	133 086	145 220	120 182	12 173	1 341 267	1 260 847	1 309 758	
NET INCREASE/(DECREASE) IN CASH HELD																	
		131 515	(42 888)	(42 588)	(42 588)	35 643	(43 138)	(42 588)	(42 786)	19 436	(58 439)	(33 401)	74 607	(87 214)	(49 934)	(60 143)	
	Cash/cash equivalents at the month/year begin:	131 591	263 105	220 218	177 630	135 043	170 686	127 547	84 960	42 172	61 610	3 171	(30 231)	131 591	44 377	(5 567)	
	Cash/cash equivalents at the month/year end:	263 105	220 218	177 630	135 043	17											

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	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
Capital expenditure on new assets by Asset Class/Sub-class	1	65.409	78.045	27.441	62.879	96.339	96.339	59.461	38.446	45.505
Infrastructure		23.606	51.270	33.292	46.530	76.438	76.438	44.417	34.236	35.708
Roads Infrastructure		13.701	31.447	23.006	17.310	34.838	34.838	25.113	16.868	17.593
Roads		9.904	19.781	10.287	29.221	41.600	41.600	19.304	17.368	18.115
Road Structures		-	42	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		9.114	15.882	3.470	4.783	4.791	4.791	2.609	2.723	2.846
Drainage Collection		9.114	15.882	3.470	4.783	4.791	4.791	2.609	2.723	2.846
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		8.300	10.893	(9.322)	11.566	13.301	13.301	12.435	1.487	6.950
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		(223)	(223)	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		414	972	443	-	1.275	1.275	1.275	-	-
MV Switching Stations		-	295	803	4.476	4.226	4.226	3.204	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		8.109	9.849	(10.588)	7.090	7.800	7.800	7.957	1.487	6.950
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	1.300	1.300	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	1.300	1.300	-	-	-
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		24.390	-	-	-	-	-	-	-	-
Landfill Sites		24.390	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

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

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
R thousand	1									
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Information and Communication Infrastructure		-	-	-	-	510	510	-	-	-
Data Centres		-	-	-	-	510	510	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		137.696	63.536	12.971	10.739	13.246	13.246	17.826	12.909	13.464
Community Facilities		133.649	59.222	8.491	8.330	10.485	10.485	13.913	9.388	9.792
Halls		21.442	38.551	4.484	6.957	2.179	2.179	10.435	9.388	9.792
Centres		19.041	19.041	-	-	-	-	-	-	-
Crèches		-	-	-	-	-	-	-	-	-
Clinics/Care Centres		-	-	-	-	-	-	-	-	-
Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
Testing Stations		-	-	-	-	-	-	-	-	-
Museums		22.826	-	-	-	-	-	-	-	-
Galleries		-	-	-	-	-	-	-	-	-
Theatres		-	-	-	-	-	-	-	-	-
Libraries		69.514	-	-	-	-	-	-	-	-
Cemeteries/Crematoria		-	-	-	200	350	350	-	-	-
Police		-	-	-	-	-	-	-	-	-
Parks		-	-	-	-	-	-	435	-	-
Public Open Space		-	-	-	174	-	-	-	-	-
Nature Reserves		5.990	5.990	-	-	-	-	-	-	-
Public Ablution Facilities		-	-	-	-	-	-	-	-	-
Markets		-	-	-	-	-	-	-	-	-
Stalls		-	-	-	1.000	7.957	7.957	3.043	-	-
Abattoirs		-	-	-	-	-	-	-	-	-
Airports		-	-	-	-	-	-	-	-	-
Taxi Ranks/Bus Terminals		(5.163)	(4.360)	4.007	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sport and Recreation Facilities		4.048	4.314	3.580	2.409	2.761	2.761	3.913	3.521	3.672
Indoor Facilities		-	-	-	-	-	-	-	-	-
Outdoor Facilities		4.048	4.314	3.580	2.409	2.761	2.761	3.913	3.521	3.672
Capital Spares		-	-	-	-	-	-	-	-	-
Heritage assets		74	-	150	-	-	-	-	-	-
Monuments		-	-	-	-	-	-	-	-	-
Historic Buildings		-	-	-	-	-	-	-	-	-
Works of Art		-	-	-	-	-	-	-	-	-
Conservation Areas		-	-	-	-	-	-	-	-	-
Other Heritage		74	-	150	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Non-revenue Generating		-	-	-	-	-	-	-	-	-
Improved Property		-	-	-	-	-	-	-	-	-
Unimproved Property		-	-	-	-	-	-	-	-	-
Other assets		1.646	2.325	17.087	19.222	17.168	17.168	8.261	8.624	9.012
Operational Buildings		1.646	2.325	17.087	19.222	17.168	17.168	8.261	8.624	9.012
Municipal Offices		1.132	1.532	7.080	7.322	4.963	4.963	6.957	7.263	7.589
Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
Building Plan Offices		-	-	-	-	-	-	-	-	-
Workshops		201	201	8.407	10.146	10.886	10.886	-	-	-
Yards		-	-	-	450	450	450	-	-	-
Stores		-	-	-	-	-	-	-	-	-
Laboratories		-	-	-	-	-	-	-	-	-
Training Centres		-	-	-	-	-	-	-	-	-

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	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
Capital expenditure on renewal of existing assets by Asset Class/Sub-class	1									
Infrastructure		14.504	20.901	7.219	9.857	7.912	7.912	26.652	13.535	14.117
Roads Infrastructure		23.587	29.679	6.748	6.957	2.153	2.153	15.043	13.535	14.117
Roads		23.587	29.679	5.438	4.348	452	452	11.304	10.171	10.608
Road Structures		-	-	1.310	2.609	1.701	1.701	3.739	3.364	3.509
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	305	635	2.000	2.250	2.250	2.913	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	288	-	-
MV Substations		-	305	635	1.000	1.250	1.250	1.250	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	1.000	1.000	1.000	1.375	-	-
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		-	-	-	-	-	-	-	-	-
Retreatment		-	-	-	-	-	-	-	-	-
Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
Outfall Sewers		-	-	-	-	-	-	-	-	-
Toilet Facilities		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Solid Waste Infrastructure		(9.083)	(9.083)	-	-	2.609	2.609	8.696	-	-
Landfill Sites		(9.083)	(9.083)	-	-	2.609	2.609	8.696	-	-
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		-	(0)	(165)	900	900	900	-	-	-
Sand Pumps		-	-	-	-	-	-	-	-	-
Piers		-	-	-	-	-	-	-	-	-
Revetments		-	-	-	-	-	-	-	-	-
Promenades		-	-	-	-	-	-	-	-	-
Capital Spares		-	(0)	(165)	900	900	900	-	-	-
Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
Data Centres		-	-	-	-	-	-	-	-	-
Core Layers		-	-	-	-	-	-	-	-	-
Distribution Layers		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		-	-	5.036	739	1.944	1.944	896	626	653
Community Facilities		-	-	5.036	435	1.216	1.216	896	626	653

Table SA34d Depreciation by asset class

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

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
Depreciation by Asset Class/Sub-class	1									
Infrastructure		56.590	57.055	58.116	50.942	50.942	50.942	60.000	62.640	65.459
Roads Infrastructure		56.590	57.055	58.116	50.942	50.942	50.942	60.000	62.640	65.459
Roads		56.590	57.055	58.116	50.942	50.942	50.942	60.000	62.640	65.459
Road Structures		-	-	-	-	-	-	-	-	-
Road Furniture		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Storm water Infrastructure		-	-	-	-	-	-	-	-	-
Drainage Collection		-	-	-	-	-	-	-	-	-
Storm water Conveyance		-	-	-	-	-	-	-	-	-
Attenuation		-	-	-	-	-	-	-	-	-
Electrical Infrastructure		-	-	-	-	-	-	-	-	-
Power Plants		-	-	-	-	-	-	-	-	-
HV Substations		-	-	-	-	-	-	-	-	-
HV Switching Station		-	-	-	-	-	-	-	-	-
HV Transmission Conductors		-	-	-	-	-	-	-	-	-
MV Substations		-	-	-	-	-	-	-	-	-
MV Switching Stations		-	-	-	-	-	-	-	-	-
MV Networks		-	-	-	-	-	-	-	-	-
LV Networks		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
Dams and Weirs		-	-	-	-	-	-	-	-	-
Boreholes		-	-	-	-	-	-	-	-	-
Reservoirs		-	-	-	-	-	-	-	-	-
Pump Stations		-	-	-	-	-	-	-	-	-
Water Treatment Works		-	-	-	-	-	-	-	-	-
Bulk Mains		-	-	-	-	-	-	-	-	-
Distribution		-	-	-	-	-	-	-	-	-
Distribution Points		-	-	-	-	-	-	-	-	-
PRV Stations		-	-	-	-	-	-	-	-	-
Capital Spares		-	-	-	-	-	-	-	-	-
Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
Pump Station		-	-	-	-	-	-	-	-	-
Reticaluation		-	-	-	-	-	-	-	-	-
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		-	-	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

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
R thousand	1									
Capital Spares		-	-	-	-	-	-	-	-	-
Community Assets		23.139	26.997	26.938	29.300	29.300	29.300	27.500	28.710	30.002
Community Facilities		23.139	26.997	26.938	29.300	29.300	29.300	27.500	28.710	30.002
Halls		23.139	26.997	26.938	29.300	29.300	29.300	27.500	28.710	30.002
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		298	-	-	-	-	-	-	-	-
Operational Buildings		298	-	-	-	-	-	-	-	-
Municipal Offices		298	-	-	-	-	-	-	-	-
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		115	210	125	-	-	-	-	-	-
Servitudes		-	-	-	-	-	-	-	-	-
Licences and Rights		115	210	125	-	-	-	-	-	-
Water Rights		-	-	-	-	-	-	-	-	-

KZN216 Ray Nkonyeni - Supporting Table SA34d Depreciation by asset class

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
R thousand	1									
<i>Effluent Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Solid Waste Licenses</i>		-	-	-	-	-	-	-	-	-
<i>Computer Software and Applications</i>		115	210	125	-	-	-	-	-	-
<i>Load Settlement Software Applications</i>		-	-	-	-	-	-	-	-	-
<i>Unspecified</i>		-	-	-	-	-	-	-	-	-
Computer Equipment		1.820	1.399	1.221	1.500	1.500	1.500	1.500	1.566	1.636
Computer Equipment		1.820	1.399	1.221	1.500	1.500	1.500	1.500	1.566	1.636
Furniture and Office Equipment		1.529	1.024	876	1.100	1.100	1.100	1.000	1.044	1.091
Furniture and Office Equipment		1.529	1.024	876	1.100	1.100	1.100	1.000	1.044	1.091
Machinery and Equipment		1.627	1.552	836	1.755	1.755	1.755	1.000	1.044	1.091
Machinery and Equipment		1.627	1.552	836	1.755	1.755	1.755	1.000	1.044	1.091
Transport Assets		2.530	4.280	8.104	5.200	5.200	5.200	8.500	8.874	9.273
Transport Assets		2.530	4.280	8.104	5.200	5.200	5.200	8.500	8.874	9.273
Land		-	-	-	-	-	-	-	-	-
Land		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
Total Depreciation	1	87.648	92.517	96.214	89.797	89.797	89.797	99.500	103.878	108.553

Table SA35 Future Financial implications

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

Vote Description	Ref	2023/24 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2023/24	Budget Year +1 2024/25	Budget Year +2 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Mayor and Council		-	-	-				
Vote 2 - Finance and Administration		3 801	3 987	4 174				
Vote 3 - Internal Audit		200	210	220				
Vote 4 - Community and Social Services		-	-	-				
Vote 5 - Sport and Recreation		-	-	-				
Vote 6 - Public Safety		4 340	4 553	4 767				
Vote 7 - Housing		180	189	198				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		115 220	100 729	89 038				
Vote 10 - Road Transport		7 200	7 553	7 908				
Vote 11 - Environment Protection		500	500	550				
Vote 12 - Energy Sources		22 952	11 000	4 000				
Vote 13 - Other		-	-	-				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		500	500	500				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		154 893	129 220	111 354	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Mayor and Council		60 994	63 982	66 990				
Vote 2 - Finance and Administration		223 821	239 036	250 317				
Vote 3 - Internal Audit		91 453	78 608	78 925				
Vote 4 - Community and Social Services		61 691	64 970	68 591				
Vote 5 - Sport and Recreation		5 074	5 322	5 572				
Vote 6 - Public Safety		107 354	125 031	134 285				
Vote 7 - Housing		18 075	18 852	19 634				
Vote 8 - Health		-	-	-				
Vote 9 - Planning and Development		46 937	48 240	50 508				
Vote 10 - Road Transport		230 882	157 720	165 132				
Vote 11 - Environment Protection		25 627	26 897	28 205				
Vote 12 - Energy Sources		194 314	203 835	213 415				
Vote 13 - Other		5 850	6 137	6 426				
Vote 14 - Waste Water Management		-	-	-				
Vote 15 - Waste Management		180 920	192 868	188 112				
<i>List entity summary if applicable</i>								
Total future operational costs		1 252 991	1 231 498	1 276 112	-	-	-	-
Future revenue by source	3							
Exchange Revenue		-	-	-				
Service charges - Electricity		182 436	191 375	200 370				
Service charges - Water		-	-	-				
Service charges - Waste Water Management		-	-	-				
Service charges - Waste Management		62 711	65 784	68 876				
Agency services		5 371	5 634	5 899				
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		250 518	262 794	275 145	-	-	-	-
Net Financial Implications		1 157 365	1 097 924	1 112 321	-	-	-	-

Legislation compliance status

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

In year reporting

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

Internship programme

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

Budget and Treasury Office

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

Audit Committee

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

Service Delivery and Implementation Plan

The detail 2023/24 Original SDBIP document will be compiled and will be Original before council.

Annual Report

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